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What drives companies to do good? A “universal” ordering of corporate social responsibility motivation

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**WHAT DRIVES COMPANIES TO DO GOOD?
A ‘UNIVERSAL’ ORDERING OF CSR MOTIVATIONS**

ABSTRACT

The classic question of why companies do corporate social responsibility (CSR) is central to much theoretical, regression-based, and experimental research. Guiding research into this question is a tripartite schema of normative, instrumental, and political CSR motivations that has become increasingly established in the CSR literature. This paper challenges the schema’s status as a typology of equally plausible alternatives through an integration and analysis of a worldwide literature of 120 existing academic surveys on CSR motivation. Rather, the paper reformulates the schema into a surveyed ordering of CSR motivations that might be called “universal” in having remarkable stability across time periods, industries, company sizes, geographic regions, question formats, types of survey respondents, and types of survey producers. The paper challenges the schema also by documenting robust internal heterogeneity that it conceals, particularly where instrumental motivations are concerned, which are among the most and least self-selected CSR motivations in our results.

Keywords: Corporate social responsibility; CSR motivations; normative motivations; instrumental motivations; political motivations; CSR and image; CSR surveys; CSR meta-analysis

WHAT DRIVES COMPANIES TO DO GOOD? A ‘UNIVERSAL’ ORDERING OF CSR MOTIVATIONS

Why would companies, as so many have in recent decades, invest themselves in social activities such as philanthropy, community outreach, environmentalism, diversity, and employee welfare? There is a tension at the center of this question. Companies are considered in mainstream management and finance discourses to be instruments of private wealth creation. Yet many are now engaging in activities that purportedly seek to benefit the wider community (Carroll & Shabana, 2010) and whose profitability is questionable (Margolis & Walsh, 2003) or at least contingent (Kim et al., 2018; Pham & Tran, 2020).

Fueled by this analytic tension, research on corporate social responsibility (CSR) has made the question of CSR motivations a core concern. CSR refers to “actions of the firm that advance some social good, beyond the immediate interests of the firm and its shareholders and beyond that which is required by law” (Doh & Tashman, 2014, p. 132; for additional complexity, see Chatterji and Levine 2008; Dahlsrud 2008; Okoye 2009). Indeed, several theoretical pieces that have proposed possible CSR motivations are now among the most cited of all CSR articles (Aguilera et al., 2007; Campbell, 2007; McWilliams & Siegel, 2010). Complementing this theoretical work (Scherer, 2018), an expansive regression-based literature has documented a litany of CSR benefits that may serve as possible motivations (Kim et al., 2018; McWilliams & Siegel, 2010). Risk reduction, regulatory relief, branding, supplier access, resilience to downturns, consumer trust, stronger stakeholder relationships, employee motivation, and lower capital costs are just a few examples (Aguinis & Glavas, 2012). Meanwhile, experimental research has burgeoned that examines how audiences discern and respond to various underlying

CSR motivations (Ogunfowora et al., 2018). Perceived CSR motivations, according to this literature, are consequential: They mediate between CSR actions and the conferral of actual business benefits from stakeholders (Aguinis & Glavas, 2019).

The most direct evidence of strong academic interest in CSR motivations is a large literature that has sought to obtain these motivations directly from companies themselves by use of surveys (Babiak & Trendafilova, 2011; Boiral et al., 2017; Choi et al., 2019; Kehbila et al., 2009; K. H. Lee, 2011; Windolph et al., 2014). Academics, of course, have not been alone here. Rather, CSR motivations have also captured the imagination of the wider business community, as demonstrated by the array of influential practitioner, governmental, and epistemic groups that have conducted their own surveys. Nearly all major global consultancies, for example, have done so, including McKinsey (2008), Ernst & Young (2013), PricewaterhouseCoopers (2014), KPMG (2017), Deloitte (2015), and Boston Consulting Group (2015), as have major intergovernmental groups such as the United Nations (2012) and European Commission (2007). Professional bodies such as the American Management Association (2006), lobbyists such as the United States Chamber of Commerce (2005),¹ trade groups such as the European Institute for Purchasing Management (2008), multi-stakeholder platforms such as the World Economic Forum (2003), and business associations such as Business in the Community (Southwell, 2004) have also sought answers to the question of CSR motivation through their own original survey research.

The justification for this broad-based interest in CSR motivations is not only to resolve the analytic tension between using company resources to generate private wealth or public welfare, but also to understand, predict, and influence companies' attention to social matters. Knowing what makes companies tick with regard to CSR may help observers to harness

¹ Produced in collaboration with the Boston College Center for Corporate Citizenship.

companies' underlying intentions to drive positive change. As companies have grown larger and more international, observers have recognized the need to leverage corporate resources, reach, and capabilities to address pressing social problems such as climate change and economic inequality. In their continued efforts to advance the CSR movement by equipping companies with training, standards, initiatives, and networking opportunities, scholars and practitioners have recognized the need to use surveys to gather companies' CSR motivations, which otherwise have limited observability.

In this paper, we gather, integrate, and analyze 120 academic surveys on CSR motivation to estimate the relative empirical importance of more than thirty CSR motivations that have been commonly surveyed, but which appear only as small subsets in any given survey.² In addition to seeking to inform practitioners of the CSR motivations with the most surveyed validity across a variety of business settings, we also seek to advance theory. We ground our conceptual approach in an increasingly established tripartite schema of CSR motivations that we apply, reformulate, and challenge. This schema marks the difference between *normative motivations* to conform to prevailing social, ethical, or moral expectations (Chin et al., 2013); *instrumental motivations* to obtain traditional business objectives such as profitability, governance, and survival (Porter & Kramer, 2006); and *political motivations* to manage stakeholder power relations (Boal & Peery, 1985; C.-S. Lee, 2007; Secchi, 2007; Soule, 2009).

Our first contribution is a comprehensive mapping of ways that the three CSR motivations are instantiated in existing surveys. Notably, surveys almost always query the importance of CSR motivations at a lower level of abstraction than those in the tripartite schema.

² Due to a concern for statistical rigor, we restrict our analysis to academic surveys, mentioning the practitioner literature here only to emphasize that interest in CSR motivations is very broad-based. We do, however, also analyze and present results for the practitioner literature as a robustness check.

For example, surveys may query the lower-level importance of “improved branding,” “greater supplier access,” or “reduced costs,” all of which are instrumental motivations. By gathering a large sample of surveys and coding their response items according to the tripartite schema, we are able to draw the conceptual linkages between the work of theorists to devise an exhaustive but abstract set of possible motivations (i.e., the tripartite schema) and the efforts of survey researchers to analyze the importance of more concrete ones that may have more relevance in specific business contexts. The efforts of survey researchers, in particular, may be further guided by the present analysis: We identify several CSR motivations that call for more attention, since they appear in surveys relatively rarely, but when they do, receive high levels of ascribed importance.

Our second contribution is to reformulate the tripartite schema of CSR motivations, not merely as a listing of equally plausible alternatives, but as an empirical surveyed ordering. While the three main motivations have the same analytic standing in much existing theory (Aguinis & Glavas, 2019; Campbell, 2007; McWilliams & Siegel, 2010), our results demonstrate a clear ranking of their surveyed importance. This ordering could be said to be “universal” in the sense that it is remarkably robust to geographic location, company size, temporal period, manner of survey administration, type of survey respondent, type of survey weights to integrate the surveys, question format, type of survey producer, and many other sources of sample heterogeneity.³ Our analysis, in sum, appears to reveal a highly durable aspect of a CSR movement that has become increasingly global (Fabienne et al., 2011), pan-industrial (Cao et al., 2016), and even pan-

³ By “universal,” we do not mean to imply that the CSR motivations in the tripartite schema have a relative self-selected importance that is invariably the same everywhere, only that this relative importance has a high degree of statistical significance in our empirical models even when examined across major distinctions such as time, place, and industry. This is similar to the usage of “worldwide” and “global” to refer to phenomena that are highly international, although not necessarily present in each and every locale in an identical manner and to the same degree.

sectoral, with increasing convergences in the practices of businesses, non-profits, and public agencies (Pope et al., 2018).

Our third contribution is to challenge the tripartite schema. On one hand, our results support the tripartite schema's validity, as coding our surveys by this schema produces an ordering with striking robustness. On the other hand, our results suggest that a high-level coding into normative, instrumental, and political CSR motivations conceals much internal heterogeneity. In particular, we document wide variation among CSR motivations that are instrumental. While generally ranking more highly than political motivations and less highly than normative ones, instrumental motivations are nonetheless the highest-ranked ("improve corporate reputation") and lowest-ranked motivations in our results ("capture government incentives, subsidies, or benefits"). We discuss such findings at the end of our paper where we emphasize the need for researchers to consider CSR motivations at multiple levels of abstraction, so as to balance the needs for theoretical parsimony and empirical precision.

1. MAIN CONCEPTS: CSR AND MOTIVATION

This section further introduces our two main concepts, which are CSR and motivation. It then highlights the practical benefits of studying CSR motivations, including the enhanced ability to design CSR initiatives that better harness companies' underlying reasons for engaging in CSR. Finally, the section closes by discussing several complexities in the study of CSR motivations, notably the distinction between CSR claims and CSR actions and the conceptual broadness of the terminology of CSR in contemporary scholarship.

1.1 Corporate Social Responsibility

CSR is the notion that companies, long conceived to have financial obligations to their owners (Aguinis & Glavas, 2012), also have social obligations toward other stakeholders (Laplume et al., 2008). These include obligations to behave legally and ethically, and to seek voluntarily to have beneficial impacts upon surrounding communities and the natural environment (Carroll, 1991). CSR is an umbrella construct that may refer to a variety of prosocial corporate behaviors, from respecting the norms of host societies to reducing manufacturing chemical byproducts, paying suppliers a fair wage, advancing human rights, and fostering employee well-being (Carroll, 1999; Dahlsrud, 2008). A common understanding of CSR is that companies should go beyond legal requirements to engage in voluntary or discretionary forms of social engagement, which might even become the subject of charismatic branding campaigns or annual sustainability reports that are disseminated on company webpages. Finally, CSR is subject to much disagreement about which business practices are necessary, sufficient, appropriate, and effective. As such, CSR is oftentimes at the center of contested fields where stakeholders seek to induce more social commitment from companies by providing positive and negative incentives, such as CSR ratings, awards, investment indices, and favorable press (Soule, 2009).

1.2 Motivation

A motivation is the underlying reason for or intention of a specific behavior (Mitchell, 1982). Motivation is not directly observable but is internal to an actor (Churchland, 2014) and the motivational significance of an action is oftentimes ambiguous (De Vries et al., 2015). For example, the motivation for a company to reduce its manufacturing chemical byproducts could be cost savings, a genuine concern for the environment, or an intention to curry favor with regulators. The method of byproduct reduction does not necessarily reveal which motivation is

operative, nor does the efficiency or extent of the reduction necessarily suggest the motivation. Each motivation just mentioned could be consistent with a company that reduces its byproducts significantly. Due to the unobservability of motivations and the ambiguous significance of actions, a seemingly straightforward approach to obtaining a company's CSR motivations is to ask for them, helping to explain the emergence of the survey literature that we gather and analyze in this paper.

1.3 Practical Benefits of Studying CSR Motivations

A major practical benefit to understanding companies' CSR motivations is a greater ability to predict company CSR behaviors (Rivera-Camino, 2001). This ability stems from the fact that motivations are the ultimate drivers of actions. For example, if a company's overall CSR program is driven by a desire to cut costs, one might expect that the company, should it decide in the future to purchase solar panels for its office buildings, will select the ones that have the highest energy-conversion efficiency. Meanwhile, a company whose participation in the CSR movement is driven by a values-based desire to bring about a better society may be more likely to be a first-adopter of inefficient solar panels in order to provide critical support to fledging manufacturers as they seek to generate economies of scale. The same general insight that motivations drive behavior can be used by practitioners to design CSR initiatives that have greater appeal to companies. For example, if companies are driven to CSR primarily because they wish to manage political pressures, practitioners may wish to be especially careful to craft

initiatives that allow for multi-stakeholder participation from groups with the potential to engage in activism, such as investors and nongovernmental organizations. Ultimately, researchers and practitioners who wish to understand, predict, and shape companies' CSR will be greatly assisted in these efforts if they have a stronger understanding of the underlying reasons that companies have for CSR engagement.

1.4 Complexities in the Study of CSR Motivations

In closing this section, we note that the issue of CSR motivations ties into larger criticisms that the CSR movement is characterized by widespread gaps between companies' CSR claims and CSR actions. For example, scholars have documented pervasive differences between companies' CSR policies and practices (Graafland & Smid, 2019) and their CSR advertisements and operations (Sterbenk et al., 2021), such that many CSR claims might be considered as mere "window dressing" (Taylor et al., 2018), "cheap talk" (Sabadoz & Singer, 2017), or instances of "CSR-washing" (Pope & Wæraas, 2016). Importantly, although many scholars have made sharp distinctions between CSR claims and CSR actions, others have suggested that claims, themselves, are complex and consequential actions that can significantly shape discourse and perception (Schoeneborn et al., 2020). Additionally, others have suggested that even insincere claims may eventually bring about meaningful actions, pointing to the potential for "moral entrapment" (Christensen et al., 2020) or the "paradox of empty promises," whereby token commitments can give observers the leverage to hold companies to a logic of consistency. Turning to CSR motivations, as discussed above, these are generally considered to be distinct

from CSR actions, being the reasons or rationales that actors have for specific behaviors. Similarly, CSR motivations are oftentimes associated with suspicions that the motivations that companies supply for their CSR activities may be very different from their “true” motivations (Petrenko et al., 2016). As noted above, these suspicions are particularly difficult to disprove, given that motivations are internal to actors and cannot be directly observed (Churchland, 2014). In this paper, in recognition of this deep epistemic problem, we treat the giving of CSR motivations, as through a company survey, as a particular type of CSR claim, and remain agnostic as to whether these claims represent an actor’s actual underlying mental dispositions or the companies’ actual CSR objectives.

As an additional note, we emphasize that throughout our discussion we retain a broad and inclusive definition of CSR as any type of extra-legal action that businesses take to address their social and environmental impacts (Doh & Tashman, 2014, p. 132). As noted above, this definition encompasses a variety of prosocial actions, from less stringent ones like CSR reporting to more onerous ones like instituting environmental management systems (Dahlsrud, 2008; Okoye, 2009). One might assume, however, that certain CSR activities are associated with particular underlying motivations. The motivations for CSR reporting, for example, which is an increasingly ubiquitous CSR action (KPMG, 2020), may tend to be normative. CSR reporting does not necessarily imply that any changes to company practices have been made, only that the company has communicated its practices to external audiences, presumably in a manner that resonates with those audiences’ values and expectations. Empirical research, nevertheless, does not suggest that there is a single or overriding motivation even for CSR reporting. Investigated motivations, rather, may range from signaling legitimacy to governmental stakeholders (Lim & Tsutsui, 2012) to improving consumer perceptions of company products (Haddock-Fraser &

Fraser, 2008), managing pressures from the media or environmentalists (Ali et al., 2017), and reducing the cost of equity capital (Reverte, 2012). Given that the existing literature does not conclusively suggest a tight correspondence between types of CSR activities and specific underlying motivations, we remain agnostic on the issue. Rather, our main ambition is to seek to uncover patterns that exist in the relative importance of major CSR motivational types as self-selected by companies themselves.

2. MAJOR TYPES OF CSR MOTIVATION

This section further introduces the tripartite schema of CSR motivations, which provides the main conceptual scaffolding for our ensuing empirical analysis of company surveys. The section begins by providing background on the tripartite schema with examples of previous scholarship over the past thirty years that have been based around a similar high-level grouping of CSR motivations. The section then introduces each major component of the schema in turn, beginning with normative motivations before turning to instrumental and political ones. The section closes by discussing the usefulness of the tripartite schema as a conceptual tool for studying CSR motivations, which is that it can group CSR motivations into higher-level types that are substantively very similar.

2.1 Background and Examples of the Tripartite Schema

A tripartite schema of normative, instrumental, and political CSR motivations is becoming increasingly established in the CSR literature to provide a general understanding of why companies do CSR. This schema dates back at least three decades ago when Boal and Peery

(1985) conceived CSR as a three-dimensional construct that spans economic considerations (analogous to instrumental motivations), ethical considerations (normative), and considerations for interest groups (political). It gained credence more recently as Garriga and Melé (2004) surveyed the CSR literature to identify three major schools of thought, which are political theories (concerning power in society and the governmental arena), instrumental theories (emphasizing business strategy), and ethical theories (highlighting normative considerations). Similarly, Campbell (2007) theorized numerous propositions that can be mapped onto instrumental (financial performance and competition), political (regulation and enforcement; threat of state intervention; monitoring and mobilization), and normative motivations (“normative calls” in the business environment; influence from trade associations; and institutionalized stakeholder dialogue). Likewise, Aguilera et al. (2007) distinguished instrumental (emphasizing competitiveness) and moral motivations (highlighting normative concerns), as well as relational motivations that stem from stakeholder relationships (having some overlap with our notion of political motivations). As a final example, Groza, Pronschinske, and Walker (2011) conceptualize CSR motivations as being strategy-driven (analogous to instrumental), values-driven (analogous to normative), and stakeholder-driven (described in terms of political pressure).

2.2 Normative Motivations

Normative motivations affirm prevailing social expectations or ethical standards about proper organizational behavior, which actors may internalize within their own moral codes (Chin et al., 2013). For CSR, such motivations may express managers’ personal values, the company tradition, or expectations from the industrial or national culture (Campbell, 2007; Matten &

Moon, 2008). Often construing CSR as intrinsically worthwhile (Faraz et al., 2021), normative motivations may avow widely held social principles (“CSR is the right thing to do”) or seek to advance them in practice (“CSR helps to reduce poverty”). They may also become embedded in company policies such that CSR becomes taken for granted rather than subject to ongoing performance assessment (Bebbington et al., 2012). These motivations often rest on conceptualizations of businesses as “good citizens” rather than as purely utilitarian, profit-maximizing entities. They are a salient example of how broader social expectations may pattern business practice in a way that is not directly reducible to the profit motive (cf. Meyer & Rowan, 1977).

2.3 Instrumental Motivations

Instrumental motivations portray CSR as a possible “instrument of wealth creation” and as a “means to achieve economic results” (Garriga & Melé, 2004). Envisioning CSR as potentially profitable or at least a sound component of business strategy (McWilliams & Siegel, 2001), instrumental motivations are premised on company benefits that have obvious plausibility, given CSR’s wide appeal across stakeholder groups (Cone Communications, 2015). Consumers, for example, may prefer to purchase goods from CSR companies, and investors and trading partners to transact with ones that provide assurances of social responsibility (Becker-Olsen et al., 2006; Skarmeas & Leonidou, 2013). Where there is a “market for virtue,” businesses may achieve long-run profitability if they, for example, brand themselves as sustainable or use CSR to attract and motivate employees (Kaul & Luo, 2018). Instrumental motivations, in sum, imagine a “business case” (Hafenbrädl & Waeger, 2017) in which CSR is a utilitarian tactic to generate

direct or indirect financial benefits (Reyes-Rodriguez et al., 2016), such as better corporate governance over the long term or measurable increases in consumer sales in the short term.

2.4 Political Motivations

Political motivations construe CSR as the subject of resource or ideological conflicts between businesses and stakeholders (Frynas & Stephens, 2015). Political motivations often assume that practices such as pollution reduction, diversity hiring, or supplier monitoring are onerous or costly endeavors that companies would not voluntarily undertake without compulsion. Political motivations may stem from activist movements to hold businesses responsible for their negative externalities through such tactics as demonstrations and boycotts. Political motivations may also derive from other stakeholders with the potential to mobilize, including regulators, investors, communities, employees, and consumers (Luo et al., 2016; Shin & Hur, 2020). Companies that are driven to CSR for political reasons may even find it beneficial to engage in the proactive creation of collective-action structures, such as CSR-themed business associations that channel stakeholder pressures into institutionalized fora (Grayson & Nelson, 2013).

2.5 Usefulness of the Tripartite Schema

One benefit of using the tripartite schema as a conceptual tool for studying CSR motivations is that it sensitizes researchers to the observation that, while there are scores of possible CSR motivations that can be defined and added as response items to business surveys (Ditlev-Simonsen & Midttun, 2011), these motivations can be placed into a much smaller set of higher-

level groupings. Indeed, CSR motivations could be considered to exist at multiple levels of abstraction. For example, the motivations of “improve the company brand,” “create a stronger brand identity,” “increase brand value,” or “enhance brand equity” are, for many practical purposes, highly similar. At a slightly higher level so are the motivations of “improve the company brand,” “improve the company image,” and “improve the company reputation.” At a higher level, the tripartite schema becomes useful for identifying the motivations that, variously, portray CSR as an inherently good or appropriate thing to do (normative motivations), as something that can bring self-benefit (instrumental motivations), as or as an activity that would not otherwise be performed without some level of compulsion (political motivations). The advantage of analytically toggling between these levels of abstraction is that, in many cases, it can avoid the tendency to complicate categories of CSR motivations (Lauring & Thomsen, 2009), while also drawing attention to CSR motivations that may be associated with similar outcomes. For example, a company that does CSR for instrumental or political benefits, whatever those might be, could reasonably be expected to stop doing CSR when the instrumental benefits dry up or the political pressures abate. Meanwhile, a company that does CSR for normative reasons may be more likely to persist in its social initiatives and programs even as the external incentives change.

3. INTEGRATING AND ANALYZING EXISTING SURVEYS OF CSR MOTIVATION

One reason that a higher level analysis of existing surveys is necessary is because these surveys, in their raw format, do not address the major types of CSR motivation proposed by theorists (Windolph et al., 2014). Rather, these surveys' response items have to be coded in terms of normative, instrumental, and political CSR motivations (Pedersen, 2010). The surveys tend to query the importance of concrete examples rather than the three abstract types. A single survey, for example, may ask companies to rate the importance of "lowering capital costs" and "enhancing supplier access," both of which are instrumental motivations. It may also query "comply with laws" and "avoid consumer activism," both of which are political motivations. The complexity of having multiple types of abstract CSR motivations existing in single surveys as numerous concrete examples means that, when perusing a survey's results, it may not be readily apparent whether normative, instrumental, or political motivations have the most ascribed importance. Drawing conclusions from raw results alone is especially difficult if one wishes the conclusions to be a generalization of the literature rather than a summary of a single survey of a specific population at a point in time.

Relatedly, an analysis of existing surveys can bridge conceptual and empirical work on CSR motivations by providing a full mapping of the most common ways that researchers have substantiated the CSR motivations that fall within the higher-level categorizations. On average, whereas individual surveys tend to ask companies to rate, rank, or select CSR motivations in lists of about ten possibilities, there are more than thirty motivations that have appeared in ten or more surveys, and more than fifty that have appeared in more than five. An inventory of the ways that survey producers have conceived of CSR motivations can also be helpful for the development of future surveys. There are some CSR motivations, in particular, that are highly

affirmed by business leaders, but are prone to being overlooked in a cursory review of the survey literature, since they are seldom surveyed.

Another benefit of applying the tripartite schema to existing surveys is to uncover, in a methodologically rigorous way, which of these motivations has the most empirical importance as ascribed by businesses themselves. This question of relative empirical importance is oftentimes implicit in the CSR literature, which contains numerous theories that tacitly emphasize one motivation over others. Institutional theories, for example, tend to highlight normative CSR motivations (Campbell, 2007; Li et al., 2019), whereas branding perspectives tend to frame instrumental ones, particularly the efforts of companies to use CSR to achieve image differentiation. While it is tempting to skirt the issue of relative empirical validity by stating that there are many imaginable circumstances where one CSR motivation may be more operative than another, we believe there is also considerable utility in baseline findings as to which motivations are more reported than others as a general matter. This documentation could inform practitioners as to how deploy their limited resources in a way that harnesses the motivations that the largest set of companies themselves avow, while helping academics to place existing theories in greater context with regard to whether they direct attention to CSR motivations that are reportedly widespread or relatively uncommon.

A large-scale analysis of the survey literature can also probe the limits of the tripartite schema of CSR motivation. Are there sources of internal heterogeneity that it obscures? Looking *within* normative, instrumental, and political CSR motivations, are there lower-level ones that vary widely in surveyed importance? For instance, “increasing access to capital” and “raising employee morale,” both of which are instrumental motivations, may have empirical differences, as may “shaping future regulations” and “responding to civil society pressures,” both of which

are political motivations. The validity of the tripartite schema is strengthened or weakened according to whether these lower-level motivations cluster together empirically according to their higher-level categorizations, suggesting that the higher-level categorizations provide a latent structure by which businesses represent their CSR.

A large-scale analysis of existing surveys is also necessary to bring out patterns that are otherwise undetectable. An example highlighted in our results is instrumental motivations that are image-related. Here are many possibilities, from “branding” to “marketing,” “reputation,” “image,” “advertising,” “media coverage,” “visibility,” and “public relations.” The relative importance of these image-related motivations is not possible to assess without a large-scale analysis, since any given survey tends to include only one of them (and sometimes none). Nonetheless, differences are detectable through statistical models, which in our case can estimate the likelihood that a CSR motivation would rank more highly than another even if the two motivations never actually co-appeared in a survey.

Another benefit of analyzing existing surveys are results with higher generalizability than would be feasible from an original investigation. Presently, this comes from including over a hundred surveys that have been conducted worldwide across a variety of business contexts. These surveys span 27,000 respondents, target companies large and small, and include dedicated investigations within 52 unique countries. Conducting an original analysis of the same depth and breadth is simply not practicable. Striving for results that are apply internationally and pan-industrially is also increasingly warranted given the way that the CSR movement has evolved in recent years. It is now global, championed even by the United Nations, for example, whose Global Compact boasts more than 10,000 corporate members from over 150 countries.

Lastly, a benefit of analyzing existing surveys is the ability to perform robustness checks by sources of sample heterogeneity, in order to ensure that findings are not sensitive to survey approaches, formats, samples, or modeling procedures. For example, one can check whether the survey results have been stable across the most recent two decades, which is not possible without drawing upon the existing literature. One can also check whether the survey results are sensitive to administration format (interview vs. in-person), question format (forced-response vs. non-response allowed), and response scale (e.g., 5-point Likert scale). One can decompose the results into surveys of large versus small companies or developed versus developing countries. One can address the possibility of differing results by type of survey producer (academic vs. practitioner) and by various survey weights for methodological rigor (e.g., sample size, journal impact factor). Indeed, we performed all these robustness checks and several additional ones to ensure that our findings are substantive rather than being mere artifacts of a particular sample or statistical approach.

4. METHODS

4.1 Sample Collection

We gathered surveys of CSR motivation that asked businesses themselves to rate, rank, or select their reasons for CSR engagement from two leading scholarly databases (Google Scholar and Web of Science) and two Internet search engines (Google and Bing). As an inclusion criterion, we identified all surveys published by academic authors that reported quantitative results on companies' ratings, rankings, or selections of discretely offered CSR motivations. Surveys also had to include information on sample size, occupational status of respondents, targeted

industries, and respondents' geographic locations. Our primary search tactic was the "building blocks" method (Booth, 2008), which involved an initial search of online thesauri (e.g., Thesaurus.com, Merriam-Webster) for synonyms of keywords that are necessarily core constructs in qualifying studies. We then combined these synonyms with wildcard and Boolean operators into the search fields of the targeted databases, querying for example: What [are/is] the [motivations for/intent/reasons behind/drivers of] the [corporate social responsibility/prosocial activities/social initiatives] at your [organization/company/firm/business/enterprise]? A complementary search tactic was "citation pearl growing" (Booth, 2008). Here, we perused the citation trees of initial results for additional qualifying studies and read the texts of them for keyword synonyms to feed back into the building blocks method.

In the end, these tactics produced 120 qualifying surveys. Descriptive statistics on sample surveys appear in Table 1, the results of two examples appear in Appendix A, and a full listing with basic descriptive details appears in Appendix B. Appendix B includes geographic breakouts for surveys that reported results for more than one country or region, as well as a listing of surveys by non-academics that we identified. We based our analysis only on academic surveys since it is reasonable to expect them to have more methodological rigor. Indeed, we observe that the academic surveys are more likely to communicate methodological details, for example, sampling frames, means of contact, and response rates. Nonetheless, we list the 61 surveys conducted by non-academics in Appendix B to demonstrate the broad-based interest in CSR motivation and the wide global reach of non-academic surveys conducted by organizations like McKinsey, KPMG, and Accenture. We submit these non-academic surveys to their own analysis as a robustness checks on our main results.

4.2 Coding Surveys and Response Items

We coded the surveys by author and year the survey was conducted.⁴ As evident in Appendix B, we coded also for many characteristics that structured our robustness checks (e.g., location and size of surveyed companies). Further, within each survey, we coded the specific question that dealt with CSR motivation by several factors featuring in our robustness checks, such as the units in which the results are reported (e.g., percent, 5-point Likert scales) and whether the question used a forced-choice format. Lastly, we coded the response items of the relevant survey question at two levels to allow comparison of similar types of CSR motivation across studies. The first level grouped highly synonymous response items into categories with minimal loss of information. For example, we coded “improve the company brand” and “good branding” as “improve brand.” At this level, Figure 1 displays the frequencies of surveyed CSR motivations. At the second level, we coded response items according to the tripartite schema, including normative motivations (e.g., “CSR is the right thing do,” “good morals,” “expresses our company values,” etc.); instrumental motivations (e.g., “CSR helps us to be profitable,” “be innovative,” “attract talented employees,” etc.); and political motivations (e.g., “we do CSR in response to investor pressure,” “to manage civil society pressure,” “to shape regulations,” etc.). Additional examples of CSR motivations falling under each coding category are in Table 2.

Supporting inter-rater reliability, the authors’ independent codings yielded exact matches for an average of 88 percent of response items. A more sophisticated measure of reliability, which accounts for coding agreements due to chance, Cohen’s Kappa, was about 81 percent, toward the bottom end of the range that Landis and Koch (1977) describe as “almost perfect agreement.” For the relatively few coding disagreements, the authors discursively reached

⁴ Where not explicitly disclosed, the survey year was assumed to be one year prior to survey publication.

consensus or, absent that, dropped the response items from analysis. Findings do not meaningfully change with alternative approaches, such as including only response items with unanimous agreement, randomly assigning a possible coding, or weighting response items by author agreement.

4.3 Statistical Modeling

After the necessary step of commensurating the results of the underlying surveys into the same scale, our data consist of 120 rankings (i.e., the results of specific surveys) of partial sets of all possible ranked items (i.e., all CSR motivations that have appeared in *any* survey in our sample). Bradley-Terry modeling provides an intuitive, flexible approach for transforming these rank orders into a meta-ranking (Volkovs & Zemel, 2012). The outcome are estimates, including their statistical variances, of the likelihood that one CSR motivation would rank more highly than another if both co-appeared in the same survey, as weighted according to survey sample size (alternative weighting methods as robustness checks are discussed shortly). Bradley-Terry modeling is attractive for its widespread use in the social sciences (Liu et al., 2019; Maystre & Grossglauser, 2017),⁵ ease of implementation with common statistical software (Dittrich et al., 2000), flexibility in dealing with partially overlapping rank orders (Vana et al., 2016), allowance of different weights by which underlying rankings can be integrated (Simko & Pechenick, 2010), and strong performance against alternative approaches (Montequin et al., 2020; Negahban et al., 2017; Rajkumar & Agarwal, 2014; Simko & Pechenick, 2010).

⁵ For example, Bradley-Terry modeling has been used to create a meta-ranking of the quality of academic journals based on their rankings within dozens of partially overlapping lists provided by governments, universities, and practitioner organizations (Vana et al., 2016).

Bradley-Terry modeling required us to assimilate the results from sample surveys into the same quantitative scale (i.e., convert them into rank orders). This step is necessary to compare results ranging from counts to percentages to Likert scales. Bradley-Terry modeling accounts for differing numbers of ranked items within each survey (e.g., a CSR motivation that ranks 4 of 5 in one has a very different importance from one that ranks 4 of 20 in another) by decomposing each rank order into all possible pairwise comparisons. “Winners” of these pairwise comparisons are the CSR motivations with higher rankings (i.e., closer to zero). In a survey with five CSR motivations as response items, for example, the highest-ranked motivation has winning paired comparisons with the 2nd, 3rd, 4th, and 5th ranked motivations; the 2nd ranked one has winning paired comparisons with the 3rd, 4th, and 5th ones; and so on. A survey’s total number of paired comparisons is given by $(k * (k - 1)) / 2$, where k is the number of motivations that appear as response items. With this data preparation, Bradley-Terry models can predict the outcome of whether one focal CSR motivation would rank more highly than another focal motivation in the same survey. While a conversion to rank orders and thereafter to paired comparisons is a simple and intuitive method for assimilating various scales and lengths of rank orders, it loses finer-grained information on the distance between two response items as measured according to the original scales. We therefore ran two robustness checks. First, we analyzed only the largest subsample of surveys ($N = 27$) whose underlying scales were directly comparable (i.e., as a 5-point Likert scale). Second, we alternatively weighted each paired comparison by the distance between their within-survey rankings, which served to diminish the importance of paired comparisons that were near ties.

After aggregating all pairwise comparisons across sample surveys, we ran Bradley-Terry models (Bradley, 1984) estimate the “abilities”⁶ of particular CSR motivations. Notably, Bradley-Terry models can estimate the probability that a motivation will win a pairwise comparison with another even if the two have not actually co-appeared as response items in a sample survey, by using information on other motivations with which the two focal motivations have each faced. We implemented Bradley-Terry modeling in R with the `BradleyTerry2` package of Turner and Firth (2012). For results displayed as charts, we used the integrated `BradleyTerry2` “`qvcalc`” function to obtain quasi standard errors of estimated abilities, allowing for visual comparisons of the extent to which ability estimates differ from another, as well as from an arbitrary reference category (Firth, 2000). Since the `BradleyTerry2` package lacks functionality for handling the relatively few instances of tied rankings, we were forced to drop them from analysis.

A consideration is how much weight each paired comparison should receive in the results. Notably, the surveys do not all have the same number of paired comparisons, which is a function of each survey’s number of response items. Our baseline approach was therefore to weight each paired comparison, as summed together within a survey, to reflect the survey’s inverse variance, which is a function of the survey’s sample size.⁷ However, we recognize that there are reasonable alternative approaches. One might weight the surveys or paired comparisons equally, or one might weight the paired comparisons by proxies for methodological rigor, such as the impact factor of the journal in which the survey was published. Our robustness checks report results for these alternative methods. Here as elsewhere, we do not present one treatment as more

⁶ “Ability” is the conventional referent for Bradley-Terry coefficients.

⁷ The quality of statistical estimates does not increase linearly with sample size. For surveys, for example, the margin of error decreases by the inverse of the square root of sample size.

“correct” than another, but seek to be as transparent, methodical, and comprehensive as possible in presenting our main results in numerous reasonable alternative ways.

[Table 1 and Figure 1 about here]

5. RESULTS

Part 1 of Figure 2 displays Bradley-Terry MLE ability estimates and their quasi standard errors for models in which survey’s response items are coded according to the tripartite schema of normative, instrumental, and political CSR motivations. The reference category is political motivations to render all contrasts as positive log odds of winning a pairwise comparison. After exponentiation, beta coefficients (the mid-points of the displayed intervals, which are in units of logged odds) can be converted to probabilities ($= \text{odds} / [1 + \text{odds}]$) of winning a paired comparison with the reference category. The results show that normative motivations have the highest displayed logged odds, followed by instrumental ones, followed by political ones. These results have a high degree of statistical significance as evidenced by the lack of overlap among the quasi standard errors. As for magnitude, the logged odds of about 1.68 for normative motivations suggest that these motivations have about an 84 percent probability of ranking higher in pairwise matchups with political motivations ($p < .001$). In unreported models in which the reference category is changed to instrumental motivations, normative motivations have a 69 percent probability ($p < .001$). These results, overall, suggest that the three main CSR motivations, although having the same analytic standing in the theoretical literature, nonetheless have a clear ordering of surveyed importance. It appears that businesses, when assessing the

importance of members of supplied sets of CSR motivations, do so in a way that reflects the motivations' higher-level abstract types.

To examine whether this ordering of higher-level CSR motivations nonetheless conceals significant internal heterogeneity, Table 2 reports MLE estimates for the most commonly surveyed CSR motivations at lower levels of abstraction.⁸ The reference category is “Legal Compliance,” the most commonly surveyed CSR motivation.⁹ As would be expected, the results reveal clustering by the high-level types of CSR motivations just presented in Part 1 of Figure 2. As seen in the final column, normative motivations tend to cluster near the top of the table (e.g., none appear in the bottom 20 places); instrumental motivations, although having a wider spread, tend to cluster near the middle; and political motivations tend to cluster near the bottom. It should be noted here that the reference category, “Legal Compliance,” is a political motivation. While this motivation has a statistically significant probability of winning matchups with all other political motivations (63-75 percent; $p < .05$),¹⁰ it does not perform well overall. Indeed, there are only 7 other motivations with which it has a statistically significant winning probability, of which 4 are themselves political CSR motivations.

Notwithstanding this general clustering, wide variance is apparent in the importance of CSR motivations *within* the category of instrumental motivations. For example, at the very bottom of the table is the instrumental motivation of “Using tax incentives, subsidies, or benefits,” whose coefficient indicates only a 12 percent probability of ranking higher in a direct matchup with “Legal Compliance.” Meanwhile, at the very top of the table, of the three

⁸ That is, CSR motivations appearing in 10 or more surveys. Information from less commonly surveyed motivations is included in the models, although the coefficients are not displayed.

⁹ The results do not meaningfully change with alternative reference categories. This is also true for all later models.

¹⁰ This is obtained simply by subtracting the displayed probabilities of the other political motivations from 100 percent.

motivations with the highest logged odds, two are instrumental ones having to do with company image, i.e., “corporate image” and “corporate reputation,” which have a 90 and 86 percent implied winning probability, respectively. Additional analyses of these two motivations finds that they have a statistically significant probability ($p < .01$) of ranking higher in direct matchups with all other motivations in Table 2, except the normative one that CSR is the “Moral thing to do.”

The strength of these two results, as well as their similarities in having to do with corporate image, led us to perform additional analyses on other image-related motivations. Notably, there is another image-related motivation (“improve brand”) that also has a high winning probability (76 percent; $p < .001$). As such, we identified the remaining image-related motivations in our sample, i.e., “visibility,” “marketing,” “public relations,” “advertising,” and “media coverage.” Coefficients for these motivations are not reported in Table 2 because they were seldom-surveyed. Appearing on average in only 6 of the 120 possible surveys, these motivations produce coefficients with large standard errors that are prone to type 2 statistical errors in interpretation. However, in Part 3 of Figure 2, we increased statistical power by reframing the reference category, not as another specific CSR motivation, but as *any* motivation that is *not* image-related. In these results, a particular pattern emerges: CSR motivations that have to do with the *overall* corporate image (i.e., “reputation” and “image,” and to some extent “brand,” although this latter construct carries a consumer-centric, marketing-based connotation) have high probabilities of being ranked above a generic alternative (67-81 percent; $p < .001$), whereas motivations that have to do with *tactics* for generating a favorable image (“advertising,” “media coverage,” “marketing” “public relations,” and generating “visibility”) have considerably lower probabilities (35-56 percent; $p < .05$). This finding suggests that businesses are likely to

present their CSR in terms of benefitting the overall corporate image rather than as advancing the strategies of specific organizational departments such as “marketing” and “public relations” or generating specific outcomes such as “visibility,” “media coverage,” and good “advertising.”

The high observed importance of motivations related to overall corporate image (“reputation,” “image,” “brand”) also led us to run additional models (Part 1 of Table 3) where these motivations are broken out from other types of instrumental motivations. Results here show that these CSR motivations have the highest probability of ranking above the reference category (“Legal Compliance”; 89 percent; $p < .001$). Further, in unreported models where the reference category is normative motivations, to allow for direct comparisons between them and “reputation/image/brand,” the latter still have a winning probability (61 percent; $p < .05$). We additionally ran robustness checks (remaining parts of Table 3) to ensure that the importance of image-related motivations does not differ by modeling treatment. We note that the high and robust observed importance of image-related motivations is not evident when these motivations are collapsed into the higher-level categorization of “instrumental motivation.”

Returning to Table 2, there are some disconnects here between the frequency at which a CSR motivation appears in surveys (see Table 1) and the extent to which the motivation, ultimately, has a high observed probability of ranking higher in a paired comparison. In particular, “better stakeholder relations,” “support employee welfare,” and “improve brand” are each motivations that have appeared in only about 10 of 120 surveys, but which are each among the top 10 of 33 motivations in surveyed importance. Since the vast majority of surveys omit these motivations as response items, their observed importance would not be readily apparent from a small sampling of the existing survey literature. These motivations may matter to businesses more than the typical survey designer might have anticipated.

5.1 Robustness Checks

The latter parts of Table 3 present robustness checks to ensure that the main findings are persistent across various sources of sample heterogeneity and alternative methodological treatments. For example, we ran disaggregated models for surveys of large and small companies, surveys within developed and developing countries, and surveys conducted in the first and second decades of analysis. We also ran sub-sampled analyses by types of survey producer (academic versus non-academic) and surveys whose respondents were senior managers versus lower-level employees. We ran additional sub-sampled models based on aspects of survey design and administration, such as whether survey questions used a forced-choice format (Brown, 2016; Dueber et al., 2019) or included an interview component (Aquilino, 1994; Kuha & Jackson, 2014). We also produced results with different regression weights. Notably, we found here that, when matchups are weighted by the rankings distance between the motivations within a paired comparison, the logged odds of “reputation/image/brand” and “normative motivations” increase to become the highest of any reported model. A similarly reassuring finding is that the ordering between motivations is maintained in the largest sub-sample of surveys that use a directly comparable response format (i.e., a 5-point Likert scale). In models unreported for reasons of space, we also checked that the results are not heavily influenced by single surveys by systematically and exhaustively dropping one or a few from analysis. We further confirmed that the results are the same across surveys that allow respondents to rank or rate all response items or whether respondents were prompted to select the ones that matter most. Additionally, in unreported models, we constructed several proxies for methodological rigor beyond whether the survey was published in an academic outlet, had a large sample size, or was published in a high-

impact journal. This included, for example, the length of the methodological discussion and whether the survey included details such as response rate and sampling frame. In all cases, the main pattern of findings was unchanged. In sum, the ordering of CSR motivations that we have highlighted is remarkably stable, appearing to reflect an aspect of the CSR movement with high universality across many business settings.

[Table 2, Figure 1, and Figure 2 about here]

6. DISCUSSION

This paper addressed the classic question of companies' CSR motivations, which has been central to much conceptual, regression-based, experimental, and survey research, and which has generated interest not only from academics but also from influential consultants, trade associations, lobbyists, intergovernmental organizations, and multistakeholder platforms. We approached the question by performing an analysis of all existing surveys that we could locate in leading scholarly databases, utilizing Bradley-Terry statistical modeling to predict the likelihood that one motivation will rank higher than another in a pairwise comparison. We reported results at a granular level of analysis, with minimal coding of motivations into higher-level conceptual categories, to assess the importance of over thirty commonly survey CSR motivations. We also reported results according to a tripartite schema of normative, instrumental, and political motivations that is becoming increasingly established in the CSR literature, to provide empirical evidence as to which of these equally plausible motivations is most reported by businesses.

A main finding was that the tripartite schema, while generally presented as a mere typology, can be reformulated in the case of business surveys as an empirical ordering in which

normative motivations perform better than instrumental motivations, which themselves perform better than political motivations. This finding was robust to numerous subsampled analyses and alternative methodological procedures. The observed importance of normative motivations, in particular (Chang, 2019), suggests that companies are likely to portray their CSR as a good, moral, or socially appropriate thing to do, despite ongoing research as to whether these motivations ultimately lead to increased profits (Friedman, 1970; Margolis & Walsh, 2003).

Meanwhile, the relatively low performance of political CSR motivations contrasts with portrayals of CSR as a contested field (Okoye, 2009) and with theories that CSR is a useful tool, for example, for securing a lighter regulatory touch (Kinderman, 2012). In particular, the very low observed importance of “civil society/NGO pressure” contrasts with research that has highlighted recent social movements to compel companies to improve their CSR (Soule, 2009). One possible interpretation of this finding is that, although bouts of anti-corporate activism can have acute and highly salient impacts, they tend to be sporadic, short-lived, and relatively rare for most companies. Indeed, this is the main point of McAdam and Boudet (2012), who claim that social movement research tends to give an exaggerated impression of the prevalence of contentious private politics, which in actuality is a relatively rare disruption to social life.

Another main finding was that the tripartite schema concealed some internal heterogeneity. On the one hand, we found consistent evidence that the schema has empirical validity in appearing to capture an aspect of reality that varies systematically across business settings (i.e., normative motivations are reported more than instrumental motivations, which are reported more than political motivations). On the other hand, we found wide variation *within* instrumental motivations. While these motivations clustered near the middle of the 33 commonly surveyed motivations, they were also present at the bottom (“tax incentives, subsidies, and

benefits”) and top of our results (“company reputation” and “company image”). Indeed, we found additional heterogeneity within the category of image-related motivations: Those related to the *overall* corporate image (“reputation,” “image,” and “brand”) had higher observed importance than those related to image-building *tactics* (“visibility,” “marketing,” “public relations,” “advertising,” and “media coverage”). These findings suggest that, although the tripartite schema is useful in bringing into view a robust empirical ordering of high-level CSR motivations, it may also obscure divergences in the ascribed importance of lower-level instrumental motivations. As such, researchers interested in CSR motivations may need to switch between levels of abstraction to have a nuanced understanding of the factors at play.

The observed importance of image-related motivations has implications for the design of CSR initiatives (Melo & Garrido-Morgado, 2012). This finding may encourage practitioners to create ones with greater opportunities for image, brand, and reputation building. Initiatives might do this, for example, by conscientiously allowing for the public display of special CSR certifications or logos. This finding might also help to explain the dramatic global diffusion of certain CSR frameworks (Berliner & Prakash, 2012; Lim & Tsutsui, 2012). One possible reason that the Global Compact and Global Reporting Initiative, for example, have become among the most popular CSR frameworks worldwide is that they give companies a structured way of highlighting their good deeds in CSR reports that are publicly disseminated. Of course, even as practitioners seek to harness companies’ image-related motivations, they should also ensure that any resulting image benefits are well deserved.

Large openings remain for future exploration of companies’ image-related motivations. Notably, research on CSR’s image benefits has yet to capitalize on the breadth of available longitudinal global data. For example, studies predicting that CSR improves corporate reputation

as measured by *Fortune*'s "World's Most Admired Companies" are nearly always restricted to the subset of American companies in those annual lists. Meanwhile, there are now two additional longitudinal reputational datasets with more than a decade of data that are far less utilized (*Barron*'s "World's Most Respected Companies" and Reprtrak's "World's Most Reputable Companies"). Similarly, researchers have not fully exploited several longitudinal, decade-long, global, publicly available measures of company brand value, namely, those of BrandZ and Brand Finance. Researchers should not simply assume that CSR actually generates significant reputational or branding benefits in the present day where CSR has become so ubiquitous that it may have lost its ability to distinguish companies from competitors.

One limitation is that our dataset did not permit observation of the relationship between reported CSR motivations and the quality of underlying business practices. The surveys in our sample did not include the type and level of information that are necessary for exploring this relationship and, as such, unfortunately lies outside our scope of analysis. Future research could proceed from our findings by examining which self-reported CSR motivations – instrumental, political, or normative – associate more strongly with substantive CSR outcomes. It is possible that normative motivations, now prevalent across very disparate industries and countries, may associate with endemic decoupling between companies' public statements and their routine technically-oriented practices. By contrast, for example, if companies ascribe their CSR to political pressures, those same pressures may be able to compel companies to make meaningful changes to their operations to be more socially responsible.

While the nature of our data prevented us from fully ruling out that companies have systematically misrepresented their "true" motives (despite being granted anonymity in all sample surveys), our methodological approach of a large-scale analysis of existing surveys

nonetheless allowed us to report several relevant robustness checks that previous studies could not perform. For example, we checked for differences in the ascribed importance of the three major motivations across surveys that reduced anonymity with an interview component versus those that simply administered questionnaires. Similarly, we checked for differences in the responses of senior leaders and lower-level employees (who are less public-facing and presumably have more anonymity). Likewise, we looked for differences across question formats (e.g., forced-choice ones) that did and did not give survey respondents the capacity to simply avoid any uncomfortable misrepresentations with responses such as “don’t know” and “other.” In all cases, these robustness checks, made possible by our large scope of analysis, were reassuring.

Ultimately, we arrived at an ordering of surveyed CSR motivations with remarkable robustness across company sizes and temporal, geographic, and industrial settings. Even as CSR continues to interact with local cultures (Chapple & Moon, 2005; Jackson & Apostolakou, 2010; Riisgaard, 2009), there are nonetheless likely to be aspects of CSR that are highly universal (Chiu, 2013). Our large-scale analysis enabled us to unearth this robust ordering, shedding light on how businesses position their motives for practices that hold promise for improving society.

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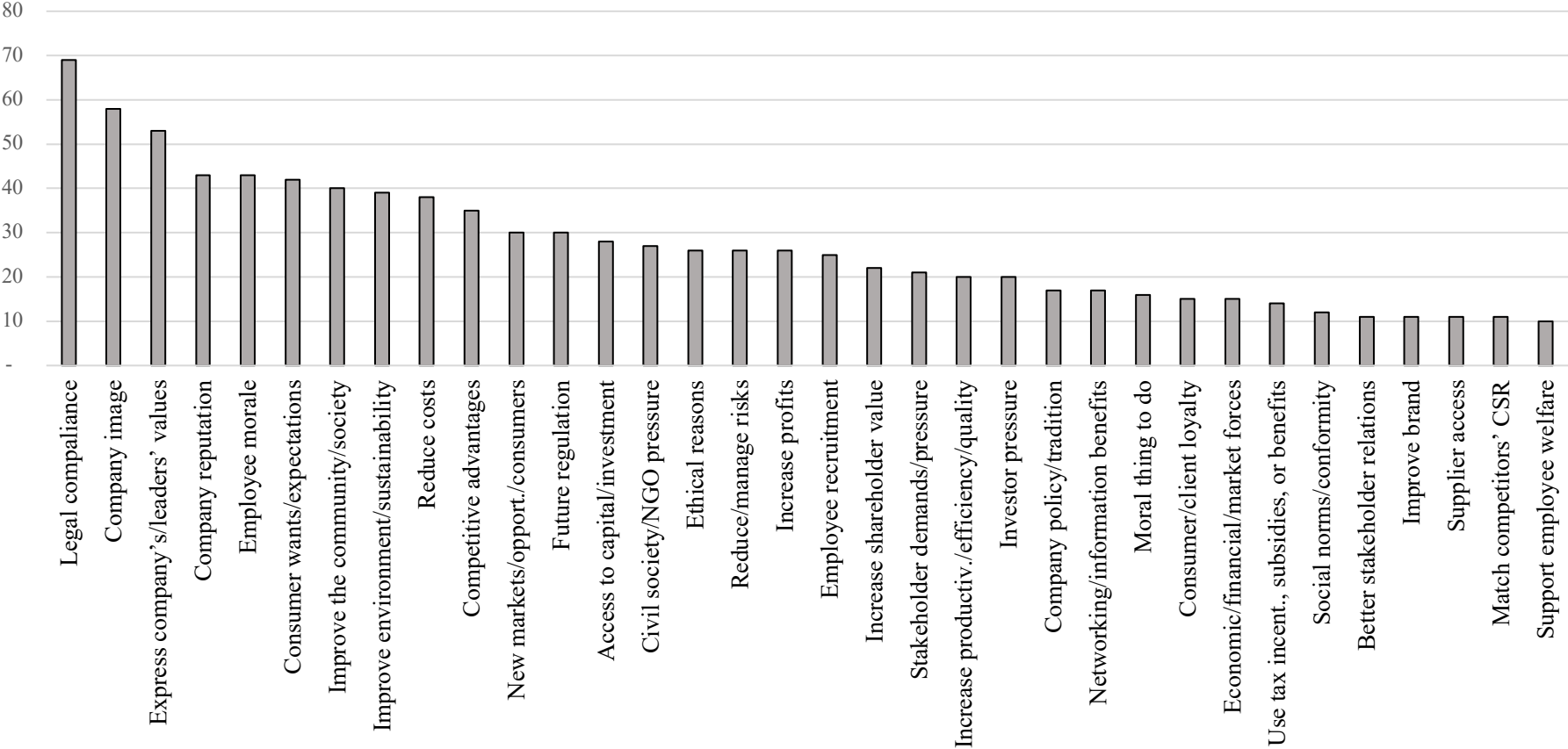
Table 1
Descriptive Statistics on Sample Surveys

<i>Samples surveys by industry</i>	
Industry-specific (%)	35
Industry-diversified (%)	65
<i>...by size of respondent companies</i>	
Large (%)	16
Small & medium enterprises (%)	44
Diversified size (%)	40
<i>...by occupational status of respondents</i>	
Executives, owners, managers, & boards (%)	53
Employees, professionals, & diversified (%)	47
<i>...by geographic regions</i>	
Africa (%)	14
Asia (%)	22
Europe (%)	35
Latin America (%)	3
Middle East & Central Asia (%)	4
North America (%)	7
Oceania (%)	7
Inter-regional (%)	8
<i>...by national development status</i>	
Developed country surveys (%)	53
Developing country surveys (%)	43
<i>Other statistics</i>	
Total surveys (no.)	120
Unique countries surveyed (no.)	52
Aggregated respondents (no.)	~27,000
CSR motivations surveyed per survey (mean)	9.8
Observation window (years)	2003-2020
Publication year (mean)	2011.55

Notes: The denominator for the descriptive statistics above is 120, the unique combinations of author and year in the academic subset of surveys in Appendix A, not double-counting surveys that break out their results by geography. Small and medium enterprises are those with fewer than 250 employees. If a survey did not communicate the occupational status of respondents, we assume the survey was not targeted to a specific type. “Developed” and “developing countries” are according to the classification of the International Monetary Fund. Statistics for “developed” and “developing” countries do not sum to 1 as some surveys cut across these groupings.

Figure 1

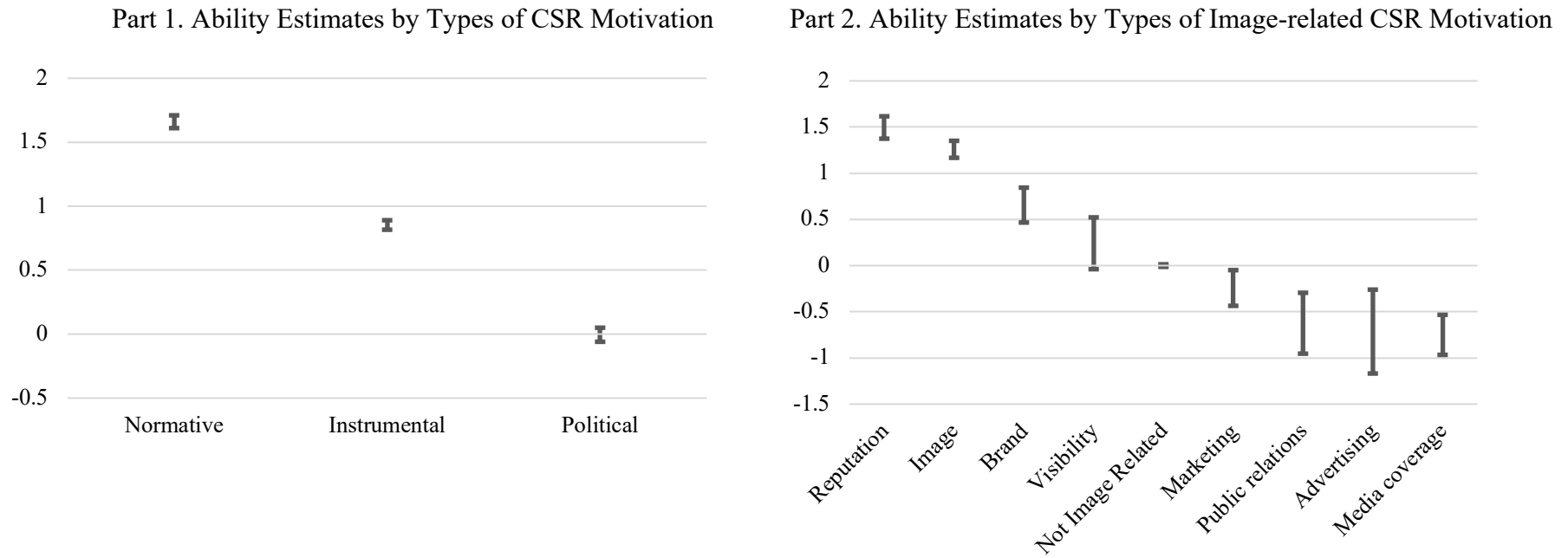
Number of Academic Surveys in which a CSR Motivation Has Appeared as a Response Item (Total Possible = 120)



Note: To ensure legibility and to conserve space by fitting the figure on a single page, CSR motivations appearing in less than 10 surveys are not displayed.

Figure 2

Quasi Standard Errors of Sample-Size Weighted Bradley-Terry MLE Estimates of the Abilities of CSR Motivations



Note: Each chart's reference category is identifiable as the CSR motivation whose ability estimate is centered at zero.

Table 2

Inverse-Variance Weighted Bradley-Terry MLE Estimates of “Ability” of Surveyed CSR Motivations

CSR Motivation	β	SE	Implied winning probability	Type of motivation
Company reputation	2.20***	(0.17)	90%	Instrumental
Moral thing to do	2.19***	(0.24)	90%	Normative
Company image	1.81***	(0.13)	86%	Instrumental
Improve environment/sustainability	1.55***	(0.13)	82%	Normative
Express company’s/leaders’ values	1.48***	(0.13)	81%	Normative
Ethical reasons	1.47***	(0.18)	81%	Normative
Support employee welfare	1.29***	(0.23)	78%	Normative
Improve the community/society	1.26***	(0.13)	78%	Normative
Better stakeholder relations	1.19***	(0.23)	77%	Instrumental
Improve brand	1.18***	(0.24)	76%	Instrumental
Consumer/client loyalty	1.17***	(0.20)	76%	Instrumental
Social norms/conformity	0.94***	(0.25)	72%	Normative
Company policy/tradition	0.67***	(0.18)	66%	Normative
Employee morale	0.66***	(0.13)	66%	Instrumental
Consumer wants/expectations	0.64***	(0.14)	65%	Instrumental
Competitive advantages	0.58***	(0.14)	64%	Instrumental
Reduce costs	0.45***	(0.13)	61%	Instrumental
Reduce/manage risks	0.40**	(0.15)	60%	Instrumental
Employee recruitment	0.22	(0.16)	55%	Instrumental
Networking/inform. benefits	0.16	(0.15)	54%	Instrumental
Increase productiv./efficiency/quality	0.12	(0.18)	53%	Instrumental
Supplier access	0.05	(0.20)	51%	Instrumental
Increase profits	0.00	(0.16)	50%	Instrumental
Increase shareholder value	-0.05	(0.17)	49%	Instrumental
New markets/opport./consumers	-0.26	(0.15)	44%	Instrumental
Economic/financial/market forces	-0.36	(0.28)	41%	Instrumental
Investor pressure	-0.54**	(0.19)	37%	Political
Access to capital/investment	-0.74***	(0.17)	32%	Instrumental
Match competitors’ CSR	-0.87***	(0.24)	30%	Instrumental
Stakeholder demands/pressure	-0.91***	(0.21)	29%	Political
Civil society/NGO pressure	-1.09***	(0.18)	25%	Political
Future regulation	-1.09***	(0.18)	25%	Political
Use tax incent., subsidies, or benefits	-1.95***	(0.29)	12%	Instrumental
Legal compliance	Ref. Cat.			
Degrees of Freedom	6,946			
AIC	7750.19			

Notes: *** $p < .001$; ** $p < .01$; * $p < .05$. Coefficients of CSR motivations surveyed in less than 10 surveys are not displayed above for reasons of space and statistical power. The reference category is “Legal Compliance,” the most commonly surveyed CSR motivation.

Table 3

Robustness of Main Findings to Various Sources of Sample Heterogeneity

Sub-sample	No. Surveys	β / SE	Reputation / image / brand	Normative motivations	Other instrumental motivations	Political motivations	Model statistics
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Part 1. Main Results After Breaking Out “Reputation/Image/Brand” from “Other Instrumental Motivations”

Main results	120	β	2.15***	1.70***	0.65***	Ref. cat.	(AIC)	8,092.39
		SE	(0.09)	(0.07)	(0.06)	Ref. cat.	(d.f.)	6,728

Part 2. Survey Period – Early vs. Late Years

Early years (2003-2010)	42	B	2.54***	1.91***	0.77***	Ref. cat.	(AIC)	2,335
		SE	(0.15)	(0.11)	(0.09)	Ref. cat.	(d.f.)	2691.63
Late years (2011-2020)	78	β	1.94***	1.59***	0.59***	Ref. cat.	(AIC)	4,393
		SE	(0.10)	(0.08)	(0.06)	Ref. cat.	(d.f.)	5,395.22

Part 3. Survey Sample – Diversified or Specific Industry

Diversified	78	β	2.31***	1.88***	0.76***	Ref. cat.	(AIC)	4,965.82
		SE	(0.11)	(0.08)	(0.07)	Ref. cat.	(d.f.)	4,215
Specific ind.	42	β	1.85***	1.41***	0.46***	Ref. cat.	(AIC)	3,120.98
		SE	(0.14)	(0.10)	(0.09)	Ref. cat.	(d.f.)	2,513

Part 4. Survey Sample – Large Companies or Small & Medium Enterprises

Large	19	β	2.01***	1.51***	0.43***	Ref. cat.	(AIC)	1397.14
		SE	(0.19)	(0.14)	(0.12)	Ref. cat.	(d.f.)	1,162
SMEs	53	β	2.24***	2.12***	0.96***	Ref. cat.	(AIC)	3,133
		SE	(0.13)	(0.10)	(0.08)	Ref. cat.	(d.f.)	3617.13

Part 6. Survey Sample – Level of Respondents in Organizational Hierarchy

Senior leaders only	64	β	2.08***	1.57***	0.75***	Ref. cat.	(AIC)	4391.15
		SE	(0.11)	(0.09)	(0.07)	Ref. cat.	(d.f.)	3,564
Lower-levels & diversified	56	β	2.27***	1.89***	0.54***	Ref. cat.	(AIC)	3677.6
		SE	(0.13)	(0.10)	(0.08)	Ref. cat.	(d.f.)	3,164

Part 7. Survey Sample – Developmental Status of Sample Country

Developed	64	β	2.27***	2.02***	0.88***	Ref. cat.	(AIC)	4708.45
		SE	(0.11)	(0.09)	(0.07)	Ref. cat.	(d.f.)	3,995
Developing	52	β	1.99***	1.33***	0.43***	Ref. cat.	(AIC)	3086.91
		SE	(0.14)	(0.10)	(0.08)	Ref. cat.	(d.f.)	2,494

Part 8. Surveyed Activity – “CSR” or Specific Dimensions (CSR Reporting, CSR Sourcing, etc.)

CSR	93	β	2.12***	1.69***	0.71***	Ref. cat.	(AIC)	5593.22
		SE	(0.10)	(0.08)	(0.07)	Ref. cat.	(d.f.)	4615
Specific dim.	27	β	2.29***	1.75***	0.54***	Ref. cat.	(AIC)	2498.21
		SE	(0.17)	(0.11)	(0.09)	Ref. cat.	(d.f.)	2,113

Part 9. Survey Question Format – Forced-choice or Has “Non-response” Category (“Other,” “Don’t know,” etc.)

Forced-response	105	β	2.08***	1.72***	0.63***	Ref. cat.	(AIC)	6927.67
		SE	(0.09)	(0.07)	(0.06)	Ref. cat.	(d.f.)	5,764
Non-response allowed	15	β	2.64***	1.55***	0.80***	Ref. cat.	(AIC)	1159.40
		SE	(0.25)	(0.17)	(0.15)	Ref. cat.	(d.f.)	964

Table 3 (cont'd)

Robustness of Main Findings to Various Sources of Sample Heterogeneity

No. Surveys	Estimates & std. errors	Reputation / Image / Brand	Normative motivations	Other instrumental motivations	Political motivations	Model statistics
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Part 10. Survey Producer – Academic or Non-academic (Gov’t Agency, Business Association, Consultancy, etc.)

Academic (main results)	120	β	2.15***	1.70***	0.65***	Ref. cat.	(AIC)	8092.39
		SE	(0.09)	(0.07)	(0.06)	Ref. cat.	(d.f.)	6,728
Non-academic	61	β	2.23***	1.40***	0.55***	Ref. cat.	(AIC)	3708.35
		SE	(0.12)	(0.10)	(0.08)	Ref. cat.	(d.f.)	3,051

Part 11. Survey Methodology – Survey Only or Survey with Interview

Survey	83	β	2.30***	1.69***	0.74***	Ref. cat.	(AIC)	5,833.13
		SE	(0.14)	(0.13)	(0.10)	Ref. cat.	(d.f.)	4,873
Survey + Interview	37	β	1.85***	1.67***	0.59***	Ref. cat.	(AIC)	2,259.15
		SE	(0.16)	(0.12)	(0.10)	Ref. cat.	(d.f.)	1,855

Part 12. Various weighting methodologies

Weighted by survey sample size (main results)	β	2.15***	1.70***	0.65***	Ref. cat.	(AIC)	8,092.39
	SE	(0.09)	(0.07)	(0.06)	Ref. cat.	(d.f.)	6,728
Equal-weighted by survey	β	2.11***	1.66***	0.60***	Ref. cat.	(AIC)	4991.69
	SE	(0.11)	(0.08)	(0.07)	Ref. cat.	(d.f.)	6,728
Equal-weighted by paired comparison	β	2.54***	2.11***	1.09***	Ref. cat.	(AIC)	7,982.16
	SE	(0.10)	(0.08)	(0.07)	Ref. cat.	(d.f.)	6,728
Weighted by authors’ coding agreement of items in the paired comparison	β	2.15***	1.72***	0.75***	Ref. cat.	(AIC)	7,900.15
	SE	(0.09)	(0.10)	(0.09)	Ref. cat.	(d.f.)	6,728
Weighted by the distance between rankings of items in the paired comparison	β	3.04***	2.35***	0.96***	Ref. cat.	(AIC)	6,378.20
	SE	(0.10)	(0.07)	(0.06)	Ref. cat.	(d.f.)	6,728
Journal impact factor weighted	β	2.05***	1.75***	0.84***	Ref. cat.	(AIC)	3814.25
	SE	(0.19)	(0.12)	(0.11)	Ref. cat.	(d.f.)	3,257

Part 13. Survey response scale assimilation

Average of all survey results that use a 5-point Likert scale (N = 27)	3.91	3.77	3.38	2.97
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Note: *** $p < .001$; ** $p < .01$; * $p < .05$

Appendix A
Example Sample Surveys

Example #1: Arevalo & Aravind (2011) in *Corporate Governance*

“How important are each of the following reasons for implementing
CSR in your company?”

Motivation	(7-point) Likert rating
It aligns with our cos.’ ethical values	6.7
Right thing to do	6.4
Top management believes in CSR	6.3
Demonstrating leadership in CSR	5.7
Meeting government regulations	5.5
Brand protection	5.4
Gaining market access	5.4
Satisfying employees	5.3
Increasing sales	5.3
Satisfying major customers	5.2

Example #2: Grimstad, Glavee-Geo, and Fjørtoft (2019) in *European Business Review*

“What is the motivation for CSR at your company?”

Motivation	(7-point) Likert Rating
Our firm believes in ethical ways of doing business	5.65
It is the “right thing to do”	5.45
We see it as our moral duty to be front-runners	5.09
CSR has a positive influence on our corporate reputation	5.28
We are committed to being good corporate citizens	5.05
CSR has a positive influence on employee motivation	4.97
CSR has a positive impact on our financial result in the long-term	4.40
CSR helps our company to explore new customers and market	4.09

Appendix B

Description of Sample Studies (Sorted by Year and Author)

No.	Author.	Year	Type	Method	Co. size	Geography	Industry	Respondent types	Respondents
1	BITC	'02	N	S/I	S	GBR	D	M	200
2	PwC	'02	N	S	L	USA	D	SE, M	140
3	BCCCC & USCCCC	'03	N	S	D	USA	D	E, M	1,189
4	Lawrence	'03	A	S	S	NZL	D	M, P	736
5	PwC	'03	N	S	L	USA	D	SE, M	140
6	WEF	'03	N	S	L	GBL	D	E	30
7	Knez-Reidl	'04	A	S	S	SVN	D	M	672
8	McKinsey	'04	N	S	D	GBL	D	D	400
9	Sagar & Singla	'04	A	S	L	IND	D	D	10
10	Sargeant & Criss.	'04	A	S	D	AUS	D	D	2,705
11	Am. Mgmt. Assoc.	'05	N	S	D	GBL	D	D	1,121
12	BCCCC & USCCCGCC	'05	N	S	D	USA	D	E, M	1,189
13	CGAAC	'05	N	S	L	CAN	D	M,P	200
14	EIU and Daiwa Sec.	'05	N	S/I	~L	JPN	D	D	51
15	EIU and Daiwa Sec.	'05	N	S/I	~L	Ex. JPN	D	D	148
16	Europ. Commiss.	'05	N	S/I	D	EST	D	SM	80
17	Europ. Commiss.	'05	N	S/I	D	LVA	D	SM	83
18	Europ. Commiss.	'05	N	S/I	D	LTU	D	SM	80
19	KPMG	'05	N	S	L	GBL	D	E, P	2,000
20	Maximiano	'05	A	S	D	PHL	D	E	166
21	Theotokas & Kaza	'05	A	S/I	D	GRC	Shipping	M	15
22	Vives	'05	A	S	S	Lat. Am.	D	OM	1,330
23	Alemagi et. al.	'06	A	S	D	CMR	D	M	17
24	Amaeshi et. al.	'06	A	S/I	S	NGA	D	E, M	41
25	Baldo	'06	A	S/I	S	ITA	D	OM, M	50
26	CCSRC	'06	N	S	L & S	CAN	Extractive	D	202
27	Dupuis et. al.	'06	A	S	S	CHE	D	D	214
28	Hahn & Scheerm.	'06	A	S	~S	DEU	~Mftr	M	195
29	Lawrence	'06	A	S	S	NZL	D	M, P	736
30	Müller	'06	A	S	L	HUN	Telecom.	V	14
31	Story & Price	'06	A	S	D	GBR	D	P	23
32	Szlávik	'06	A	S	S	HUN/AUT	Auto.	D	15
33	Wei & Tan	'06	A	S	D	SGP	D	M	208
34	A.T. Kearney	'07	N	S	L	Nor. Amer.	D	M	25
35	Cetindamar & Husoy	'07	A	S	L	GBL	D	M, P	29
36	Europ. Commiss.	'07	N	S	S	FRA	D	O,M	81
37	Europ. Commiss.	'07	N	S	S	DEU	D	O,M	145
38	Europ. Commiss.	'07	N	S	S	POL	D	O,M	28
39	Fed. of Small Bus.	'07	N	S	S	GBR	D	D	1,700
40	Masurel	'07	A	S/I	S	NLD	Printing	D	54
41	Pivo	'07	A	S	D	USA	Prop. Inv.	SE	189
42	Sriramesh et. al.	'07	A	S	D	SGP	D	E	74
43	Sust. Purch. Net.	'07	N	S/I	D	CAN	D	P	58
44	Arlbjørn et. al.	'08	A	S	~L	Nor.Eur.	D	M	120
45	Berger-Douce	'08	A	S/I	S	FRA	D	D	138
46	Dahlman et. al.	'08	A	S	D	GBR	D	E, M	167
47	Econ. Intel. Unit	'08	N	S/I	D	RUS	D	SE	258
48	Econ. Intel. Unit	'08	N	S/I	L	USA	D	E	566
49	Econ. Itell. Unit.	'08	N	S	D	GBL	D	E	320
50	EIPM	'08	N	S	D	Euro.	D	D	127
51	Grant Thornton	'08	N	S/I	D	GBL	D	D	2,500

No.	Author.	Year	Type	Method	Co. size	Geography	Industry	Respondent types	Respondents
52	KPMG	'08	N	S	L	GBL	D	E, P	2,000
53	McKinsey	'08	N	S	D	GBL	D	E	45
54	Morgan & Avery	'08	A	S	L	AUS	Cons. Gds.	E, P	19
55	Núñez	'08	N	S	S	Carrib.	D	D	305
56	SHRM	'08	N	S	D	USA	D	P	429
57	Vassileva	'08	A	S	D	BGR	D	M,P	50
58	Baden et. al.	'09	A	S/I	S	GBR	D	OM	103
59	BCG & MIT	'09	N	S	D	GBL	D	E,M	1,560
60	BIFM	'09	N	S	D	GBR	D	M	300
61	Brønn & Vid.	'09	A	S	~L	NOR	D	E	559
62	Emirates Found.	'09	N	S	D	ARE	D	M	334
63	Kehbila & Brent	'09	A	S	D	ZAF	Auto.	D	81
64	Kim	'09	A	S/I	L	SWE	D	D	4
65	Lee & Kim	'09	A	S/I	~L	KOR	Electronics	E,M,P	132
66	Lindgreen et. al.	'09	A	S	D	USA	D	M	401
67	Manpower	'09	N	S	D	AUS	D	P	2,788
68	Manpower	'09	N	S	D	NZL	D	P	881
69	Milieu	'09	N	S/I	~S	EUR	D	D	426
70	Sweeney	'09	A	S	D	IRL	D	D	300
71	Accenture & UNGC	'10	N	S	D	GBL	D	E	1,000
72	Adriana & Vasiliki	'10	A	S	S	GRC	D	D	70
73	Babiak & Trend.	'10	A	S/I	~L	USA	Sports	SE	23
74	Barton	'10	A	S	S	AUS	Tourism	D	100
75	BIFM	'10	N	S	D	GBR	D	M	300
76	Cooke & He	'10	A	S/I	S	CHN	Text.	M	20
77	Fernando	'10	A	S/I	D	LKA	D	M	45
78	Fernando	'10	A	S/I	D	NZL	D	M	136
79	Lawrence	'10	A	S	S	NZL	D	M, P	736
80	Polášek	'10	A	S	S	CZE	D	M, OM	199
81	Purdy et. al.	'10	A	S/I	~S	FIN	D	SM	116
82	Purdy et. al.	'10	A	S/I	~S	USA	D	SM	109
83	The Conference Board	'10	N	S	L	USA	D	BD	54
84	Warnakulasooriya	'10	A	S	D	LKA	D	M	50
85	Arevalo & Aravind	'11	A	S	~S	IND	D	SM, P	33
86	BCG & MIT Mgmt Rev.	'11	N	S/I	D	GBL	D	E,M	3,000
87	BIFM	'11	N	S	D	GBR	D	M	300
88	Brammer et. al.	'11	A	S	S	GBR	D	D	110
89	Grant Thornton	'11	N	S/I	D	GBL	D	D	2,500
90	Hieu	'11	A	S/I	S	VNM	D	M	32
91	KPMG	'11	N	S	L	GBL	D	E, P	2,000
92	Malik	'11	A	S/I	M/L	ARE	D	D	45
93	Olsson	'11	A	S/I	S	SWE	D	D	89
94	PwC	'11	N	S	D	USA	D	D	80
95	Sandhu	'11	A	S	S	MYS	D	D	80
96	Santos	'11	A	S	S	PRT	D	D	35
97	Sen	'11	A	S/I	S	AUS	D	D	12
98	Shaoling	'11	A	S	S	CHN	Mftr	SM	30
99	Sheldon & Park	'11	A	S	D	USA	Travel	D	274
100	SHRM	'11	N	S	D	USA	D	HR profess.	343
101	Strandberg	'11	N	S	D	USA; CAN	D	P	50
102	Alejandra	'12	A	S	S	GTM	Mftr & Svc.	D	53
103	Bonner & Friedman	'12	A	S	L	USA	D	SE	77
104	CSRImpact	'12	N	S	D	GBL	D	D	5,317
105	Dobbs et. al.	'12	A	S	D	NZL	D	E,M,P	122

No.	Author.	Year	Type	Method	Co. size	Geography	Industry	Respondent types	Respondents
106	Gupta et. al.	'12	A	S	S	IND	Mftr.	D	100
107	Hakalan	'12	A	S	S	FIN	D	D	47
108	Hussin et. al.	'12	A	S	M/L	MYS	Food mftr.	E, M	120
109	Hussin et. al.	'12	A	S	~S	LBN	D	D	100
110	Lee et. al.	'12	A	S/I	S	SGP	D	SE	113
111	Lee et. al.	'12	A	S	L	KOR	D	P	132
112	Ljubojevic et. al.	'12	A	S	D	SRB	Financial	M	10
113	Nzovah	'12	A	S/I	L	KEN	Financial	EMP	62
114	Singh et.al.	'12	A	S	D	IND	Mftr.	D	30
115	Smirnova	'12	A	S	D	KAZ	D	D	120
116	UNDP	'12	N	S/I	D	TTO	D	E	53
117	Yu et. al.	'12	A	S/I	D	CHN	Hotels	M	17
118	Accenture & UNGC	'13	N	S	D	GBL	D	E	1,000
119	Adhikari	'13	A	S	D	NPL	Banks	M	25
120	BCCCC	'13	N	S	D	USA	D	D	231
121	BIFM	'13	N	S	D	GBR	D	M	300
122	Chen	'13	A	S/I	D	TWN	Airlines	M	60
123	Collins & Roper	'13	A	S/I	D	NZL	D	M	520
124	Coppa & Sriramesh	'13	A	S/I	S	ITA	D	E	105
125	Čulov	'13	A	S/I	D	BIH	Auto.	E	12
126	Delong & Mehalik	'13	A	S	L	USA	D	P	14
127	Ernst & Young	'13	N	S	L	USA	D	E, P	282
128	Heinen & Hartman	'13	A	S/I	S	DEU	Pork	D	68
129	Kuna. & Mart.	'13	A	S	D	GBL	D	E, M	174
130	Lorenz	'13	A	S	~S	CHE	D	OM, E	2,142
131	Okpara & Kabong	'13	A	S/I	D	NGA	D	E	198
132	Sharma	'13	A	S	L	IND	D	D	60
133	Strandberg	'13	N	S	D	USA; CAN	D	P	50
134	Tamajón & Aulet	'13	A	S	S	ESP	Tourism	O/M	394
135	Tamajón & Aulet	'13	A	S	S	CHL	Tourism	O/M	465
136	Tshik. Soc. Inv.	'13	N	S/I	~L	ZAF	D	E, M	41
137	Williams & Schaeff.	'13	A	S/I	S	ENG	D	M	9
138	Wu	'13	A	S	D	CHN	D	D	127
139	Xuan	'13	A	S/I	D	VNM	Construct.	M	21
140	ACCSR	'14	N	S	D	AUS	D	E,M,SM	389
141	Adamek	'14	A	S	S	CZE	D	D	249
142	Afande	'14	A	S	D	KEN	Banking	E	27
143	Allet	'14	A	S/I	D	GBL	Fin.	SM	160
144	Baz et. al.	'14	A	S/I	S	MAR	Food	SM	20
145	Baz et. al.	'14	A	S/I	S	FRA	Food	SM	20
146	BIFM	'14	N	S	D	GBR	D	M	300
147	Boahen et. al.	'14	A	S	D	GHA	D	E,M	60
148	Bui & Biletska	'14	A	S	D	UKR	D	D	1,457
149	Buturoaga	'14	A	S	D	ROU	D	M	16
150	Enock & Basavaraj	'14	A	S	L	IND	D	M	72
151	Garay & Jones	'14	A	S	S	EUR.	Tourism	O, M	910
152	Gherib	'14	A	S	~S	TUN	D	SM	297
153	Grant Thornton	'14	N	S/I	D	GBL	D	D	2,500
154	Kuada	'14	A	S	L	GHA	Mftr.	D	80
155	Madsen	'14	A	S	S	SLV	Tourism	M, EMP	63
156	Nagypál	'14	A	S	S	HUN	D	D	55
157	Ofori et. al.	'14	A	S	D	GHA	Banking	SM, E	22
158	Österman	'14	A	S/I	L	GBR	D	M, P	47
159	Past. & Sriamesh	'14	A	S/I	S	COL	D	M	54
160	Rajapakse & Fern.	'14	A	S	L	LKA	D	M	100

No.	Author.	Year	Type	Method	Co. size	Geography	Industry	Respondent types	Respondents
161	Ramas. & Fatoki	'14	A	S	S	ZAF	D	OM	61
162	Riilo & Sarracino	'14	N	S	~S	LUX	D	D	1,624
163	Thorne et. al.	'14	A	S	D	CAN	D	V	57
164	Ackers	'15	A	S	D	ZAF	D	D	39
165	Atan	'15	A	S	S	MYS	D	D	33
166	BCG & UNGC	'15	N	S	D	GBL	D	E,M,P	2,587
167	BIFM	'15	N	S	D	GBR	D	M	300
168	Bolivar et. al.	'15	A	S	S	ESP	D	M	102
169	CSR Asia	'15	N	S/I	~S	CHN	D	D	425
170	Deloitte & RBF	'15	N	S	~L	Cen. Eur.	D	M	133
171	ERM	'15	N	S	D	GBL	D	D	88
172	Gunawan	'15	A	S/I	L	IDN	D	SM	252
173	Habek & Wolniak	'15	A	S	D	Eur.	D	D	63
174	Hart et. al.	'15	N	S	D	CHN	D	M, P	88
175	ISME	'15	N	S	S	IRE	D	OM	609
176	Merli et. al.	'15	A	S	~S	ITA	D	M	649
177	Rangan et. al.	'15	A	S	D	USA	D	D	142
178	Raza & Majid	'15	A	S/I	S	PAK	D	D	784
179	Social Value Lab	'15	N	S/I	D	Scotland	D	D	1,052
180	Bhimani et. al.	'16	A	S	D	FIN	D	P	74
181	EskinderSiyum	'16	A	S/I	D	ETH	Metal ind.	D	150
182	FICCI	'16	N	S	D	IND	D	D	150
183	Görpe et. al.	'16	A	S	D	TUR	D	E	27
184	Kim	'16	A	S	S	USA	Tourism	M	34
185	Kuo et. al	'16	A	S	D	GBL	Airlines	M	26
186	Mukherjee & Bird	'16	A	S	D	IND	D	E,SM	99
187	Yehia et. al.	'16	A	S	S	EGY	Tourism	D	303
188	Boso, Afrane, & Inkoom	'17	A	S/I	L	GHA	Mining	D	36
189	Lincoln	'17	A	S/I	S	NGA	D	O	181
190	Axelsson	'18	A	S	D	Nordic	D	D	186
191	Axelsson	'18	A	S	D	OECD	D	D	963
192	Zhang, Ma, & Morse	'18	A	S	D	CHN	Food	SM	498
193	Bressan & Pedrini	'19	A	S/I	S	ITA; AUT	Tourism	O	25
194	Grimstad et. al.	'19	A	S	S	NOR	Maritime	D	65
195	Graafland et. al.	'20	A	S	S	EUR	D	SM	2,579

Notes: Year is publication year. Type: A = Academic; N = Non-academic. Method: S = Survey; I = Interview. Company size: ~ = "Mostly"; D = Diversified; L = Large enterprises; S = Small and medium enterprises. Geography: 3-letter country codes from the International Standards Organization; GBL = Global, i.e., surveys with highly international samples. Industry: D = Diversified. Respondent types: SM = Senior Management; M = Management; D = Diversified; E = Executives; SE = Senior Executives; P = Professionals, e.g., CSR staff; OM = Owner/Managers; EMP = Employees. The table gives additional lines to surveys that break out results by more than one geographic location, to show the range of countries and regions where CSR motivations have been surveyed. Collapsing these additional lines into unique combinations of author and year yields the number of sample academic surveys (120) on which our main regressions are based.