EVOLVING THE MULTI-FACETED CORPORATE SOCIETAL PERFORMANCE MODEL: A CONTEMPORARY REASSESSMENT

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ABSTRACT

This article revisits and refreshes Carroll's foundational three-dimensional model of corporate social performance (CSP) to align it with the complexities of the 21st-century business environment. Recognizing the dramatic shifts in global challenges, stakeholder expectations, and corporate purpose since the model's inception in 1979, this conceptual re-evaluation proposes expanded interpretations of its core dimensions. We reframe "categories of social responsibility" to emphasize sustainable value creation and integrated morality; transform "philosophical modes of social responsiveness" into dynamic "modes of societal engagement," introducing a new 'Transformative' level for systemic change; and broaden "social issues" into a comprehensive "Critical Sustainability and Stakeholder Nexus." The refreshed model provides a more nuanced and integrated framework for understanding, assessing, and advancing corporate societal performance, encouraging organizations to adopt a strategic, proactive, and collaborative approach to their societal roles.

Keywords: Corporate Social Performance (CSP), Corporate Social Responsibility (CSR), Stakeholder Theory, Sustainability, Corporate Governance, Strategic Management, Transformative Engagement.

INTRODUCTION

The discourse surrounding the role of business in society has undergone a profound transformation over the past half-century. Initially framed primarily by economic objectives, the corporate mandate has progressively broadened to encompass a complex array of social, ethical, and environmental considerations. Central to this evolution are the intertwined concepts of Corporate Social Responsibility (CSR) and Corporate Social Performance (CSP), which have become indispensable frameworks for understanding and evaluating the intricate relationship between commercial entities and the broader societal fabric in which they are embedded [7, 10, 11]. For decades, academics and practitioners alike have wrestled with the multifaceted challenge of defining, measuring, and effectively managing the diverse societal impacts of corporate operations, acknowledging that businesses are not isolated economic actors but rather integral components of dynamic social, ecological, and ethical systems [19, 17].

The historical trajectory of this field reveals a progressive deepening of understanding. Early seminal works began to articulate the need for businesses to transcend purely economic considerations, recognizing their inherent obligations to society beyond mere profit generation [2,

23, 31]. This foundational shift laid the groundwork for more structured approaches to corporate accountability. A particularly influential moment in this intellectual journey was the introduction of Archie B. Carroll's three-dimensional conceptual model of corporate social performance in 1979 [4]. This groundbreaking model sought to provide a holistic analytical framework for assessing a company's social performance by synthesising three crucial dimensions: the fundamental categories of social responsibility, the varying philosophical stances or modes of social responsiveness, and the specific social issues that demand corporate attention. This framework was built upon and extended earlier academic contributions that highlighted the importance of corporate responsiveness to societal pressures and demands [1, 3]. The influence of Carroll's 1979 model extended significantly, serving as a precursor and intellectual bedrock for later widely recognized conceptualizations, most notably the "Pyramid of Corporate Social Responsibility" (CSR Pyramid), which systematically categorized corporate responsibilities into economic, legal, ethical, and philanthropic tiers [5, 9]. Subsequent scholarly investigations further refined and applied these core concepts, exploring their deeper strategic implications for organizational management and societal impact [13, 29, 32].

However, the global landscape in which businesses operate has undergone unprecedented and rapid transformation since the initial articulation of Carroll's CSP model. We are now confronting a constellation of pervasive and interconnected challenges that demand a more sophisticated and agile approach to corporate accountability. These challenges include, but are not limited to, the escalating climate crisis and its profound environmental ramifications, the pervasive and often disruptive forces of digital transformation and artificial intelligence, the intensification of stakeholder activism and the increasing demands for corporate transparency, and the intricate complexities of a globalized economy that blurs national boundaries and amplifies interconnected risks and opportunities [21, 27]. In this contemporary context, the traditional boundaries of corporate influence have expanded dramatically, reaching deeply into supply chains, digital ecosystems, and global communities. Concomitantly, societal expectations regarding the scope and nature of corporate citizenship have broadened considerably, pushing companies to assume more active roles in addressing grand societal challenges beyond their immediate operational footprint [6].

It is within this dynamic and demanding environment that the imperative to revisit and refresh fundamental theoretical models like the three-dimensional CSP model becomes paramount. This article, therefore, aims to systematically re-examine and update the core tenets of Carroll's original framework, adapting its conceptual scaffolding to resonate with and effectively address the intricate complexities and pervasive pressures characteristic of the 21st century. By undertaking this critical re-evaluation, the overarching objective is to enhance the model's practical utility as both a diagnostic instrument for understanding current performance and a strategic tool for guiding future corporate action. This refreshed perspective is essential for contemporary organizations as they navigate an increasingly interconnected, transparent, and ethically demanding societal context, striving not only for economic viability but also for meaningful and measurable positive societal contributions. The re-imagined model seeks to offer a more robust and nuanced framework capable of capturing the multifaceted dimensions of corporate societal performance in an era defined by rapid change and heightened global interdependence.

Conceptual Approach

To undertake a comprehensive refreshment of the multi-dimensional corporate societal performance model, a rigorous conceptual approach was adopted, drawing extensively upon significant theoretical and practical developments that have emerged in the fields of business and society since the original model's publication. This endeavor is fundamentally a theoretical re-evaluation, rather than an empirical study, with the explicit aim of substantially expanding the model's scope, enhancing its

precision, and ensuring its continued relevance in the face of modern business realities and emergent global challenges. The approach was structured around several interconnected pillars:

1. Critical Re-evaluation and Expansion of the Original Dimensions

A meticulous examination was conducted on each of the original dimensions articulated in Carroll's 1979 model: the categories of social responsibility (economic, legal, ethical, and philanthropic), the philosophical modes of social responsiveness (reaction, defense, accommodation, and proaction), and the specific social issues involved [4]. This critical review involved a deep inquiry into their continued applicability and completeness within the contemporary corporate landscape.

● Categories of Social Responsibility: The assessment questioned whether the traditional four categories adequately capture the full spectrum of modern corporate obligations. This included considering the emergence of new categories of responsibility, such as digital ethics, encompassing concerns around data privacy, algorithmic bias, and equitable access to technology. Furthermore, the imperative of upholding human rights across complex global supply chains, often extending far beyond direct operational control, necessitated a deeper consideration within the framework.

● Philosophical Modes of Social Responsiveness: The original concept of responsiveness, primarily focusing on reactive to proactive stances, was re-evaluated to determine if it sufficiently encompasses the anticipatory and transformative roles expected of leading organizations today. This involved exploring whether responsiveness needs to integrate elements of foresight, preemptive action, and active shaping of industry norms and societal expectations, moving beyond merely adapting to existing pressures.

● Social Issues Involved: The "social issues" dimension was critically assessed for its specificity and interconnectedness. The review aimed to reframe these as dynamic, highly interconnected "global impact areas" or "sustainability challenges." This acknowledges that issues such as climate change, inequality, and public health are not isolated problems but rather complex, systemic challenges that require integrated and multi-stakeholder approaches. The goal was to move from a static list of discrete issues to a more fluid representation of societal concerns that are constantly evolving and intersecting.

2. Deep Integration of Contemporary Frameworks and Theories

The refreshment process actively integrated insights from several prominent frameworks and theories that have gained significant traction and intellectual currency in the decades following the original model's inception. This cross-pollination of ideas was essential for enriching the model's conceptual depth:

● Stakeholder Theory: A deeper and more pervasive integration of stakeholder theory was paramount [18]. This theory, which fundamentally asserts that organizations must strategically manage their relationships with all groups and individuals who can affect or are affected by the achievement of their objectives, provided a critical lens for understanding the expanded universe of corporate obligations beyond shareholders [16, 30]. The refreshed model embeds the idea that stakeholder engagement is not just an external interface but an intrinsic aspect of corporate governance and strategic decision-making.

● Sustainability and the United Nations Sustainable Development Goals (SDGs): The rapidly escalating global emphasis on sustainability provided a crucial overarching framework. Specifically, the United Nations Sustainable Development Goals (SDGs) — a universal call to action to end poverty, protect the planet, and ensure peace and prosperity for all by 2030 — offered a comprehensive and globally recognized taxonomy for expanding and structuring the "social issues" dimension into "sustainability challenges" [27]. The SDGs represent a practical and aspirational blueprint for how businesses can contribute to global well-being.

● Stakeholder Capitalism: The emerging notion of "stakeholder capitalism," which advocates for a redefinition of corporate purpose to serve the interests of all stakeholders rather than exclusively shareholders, was critically considered for its implications on the very foundation of corporate responsibility [21]. This concept influenced the re-evaluation of the "economic responsibility" dimension, emphasizing long-term value creation and shared prosperity.

● Shared Value Creation: Concepts such as "Creating Shared Value" (CSV) also informed the refreshment, suggesting that competitive advantage can be generated by addressing social problems with a business model approach, thereby creating both economic and social value simultaneously.

3. Emphasizing Dynamic Interplay and Integrated Performance

A significant aspect of the refreshment focused on emphasizing the dynamic and iterative interplay among the model's dimensions, deliberately moving away from a perception of them as static or isolated categories. The revised model explicitly seeks to highlight how:

● The nature and scope of a company's evolved responsibilities (Dimension 1) directly inform and shape the mode or philosophy of its societal engagement (Dimension 2). For instance, a deeper understanding of ethical responsibility in the digital age might necessitate a proactive mode of engagement in developing ethical AI guidelines.

● Both the type of responsibility and the mode of engagement are profoundly shaped by the specific and evolving sustainability challenges and the dynamic stakeholder contexts a company navigates (Dimension 3). A critical environmental issue, for example, will compel specific responsibilities and demand particular modes of responsiveness tailored to the affected stakeholders.

● This iterative and interconnected understanding also explicitly acknowledges and integrates the "business case for CSR," which has gained substantial empirical and practical traction in recent years [14]. This acknowledges that responsible behavior is not merely an act of altruism but can also yield tangible benefits for the firm, including enhanced reputation, risk mitigation, talent attraction, and innovation.

4. Reflecting Evolving Corporate Purpose and Impact

The re-assessment inherently acknowledged and integrated the ongoing, global debate regarding the fundamental purpose of the corporation. This involves a crucial philosophical pivot: moving beyond a singular or primary focus on maximizing shareholder wealth to embracing a broader mandate of encompassing and contributing to societal value creation. This fundamental shift in corporate purpose necessitates a model robust enough to capture an organization's commitment to:

● Creating Shared Value: Generating economic value in a way that also produces value for society by addressing its needs and challenges.

● Addressing Systemic Challenges: Actively contributing to the resolution of complex, large-scale societal and environmental problems, rather than simply mitigating direct negative impacts.

● Moving from "CSR-Lite to Deep-CSR": As articulated by Strandberg (2002) and further explored in this article, the model aims to account for the spectrum of corporate commitment, from superficial compliance to deep integration of social and environmental purpose into the core business model [25]. This aspirational progression demands a framework that can distinguish and encourage higher levels of societal engagement.

Through this systematic and multi-faceted conceptual re-evaluation, the overarching aim was to build upon the robust and enduring foundation laid by Carroll's original work. By enriching its dimensions with contemporary theoretical advancements and practical realities, the goal is to ensure its continued relevance, enhance its analytical power, and strengthen its prescriptive utility for modern organizations striving for comprehensive and impactful societal performance in an increasingly complex and interconnected world [8, 12, 22]. The refreshed model endeavors to serve as a more powerful tool for both scholarly inquiry and strategic corporate decision-making.

Revised Model Framework

Building upon Carroll's foundational three-dimensional model [4], the refreshed framework critically reinterprets and significantly expands its core components to align

with contemporary business challenges and heightened societal expectations. The original model's dimensions were: (1) categories of social responsibility (economic, legal, ethical, philanthropic); (2) philosophical modes of social responsiveness (reaction, defense, accommodation, proaction); and (3) social issues involved (e.g., consumerism, environment, discrimination). The refreshed model proposes revised and enriched dimensions that reflect a more integrated, dynamic, and forward-looking understanding of corporate societal performance, acknowledging the profound shifts in the global operating environment over the past decades.

Dimension 1: Evolved Categories of Corporate Responsibility

While the foundational economic, legal, ethical, and philanthropic categories of responsibility remain fundamentally relevant, their contemporary interpretations and the intricate interconnections among them have deepened considerably [5, 9]. The evolution reflects a move from a largely separate understanding of these responsibilities to one where they are increasingly viewed as integrated and mutually reinforcing components of sustainable business practice.

● Economic Responsibility (Foundation of Sustainable Value Creation):

The most fundamental responsibility of any business entity, as originally articulated, is its economic viability. However, in the 21st century, this goes far beyond mere short-term profitability. It now encompasses the creation of sustainable economic value for a diverse array of legitimate stakeholders, extending beyond just shareholders to include employees, suppliers, customers, and communities. This involves not only generating profits but doing so through fair, ethical, and environmentally sound practices, fostering innovation that addresses societal needs, and allocating resources responsibly for long-term resilience. The economic dimension now explicitly emphasizes ensuring the long-term financial health and operational viability of the organization, thereby enabling its continued contribution to a stable and equitable economy, rather than prioritizing ephemeral profit maximization at the expense of social or environmental well-being [11]. This also inherently implies a commitment to transparency in all financial dealings, contributing to local and national economies through employment and investment, and fostering equitable wealth distribution within the organization. In an era of increasing economic disparity, a truly responsible economic entity seeks to uplift, rather than simply exploit, the economic systems it operates within. This involves fair wages, responsible tax practices, and investment in local communities, all contributing to a robust economic ecosystem that benefits many, not just a few.

● Legal Responsibility (From Compliance to Proactive Legal Stewardship):

Traditionally, legal responsibility focused on strict adherence to existing laws and regulations, viewing them as the codified minimum standards of acceptable corporate behavior. While fundamental, this contemporary interpretation extends significantly beyond passive compliance. It now encompasses a proactive stance on anticipating emerging legal and regulatory trends and actively engaging in shaping future regulations that promote broader societal well-being and environmental protection. This shift reflects a recognition that legal frameworks often lag behind societal expectations and technological advancements. Therefore, responsible legal behavior includes responsible and transparent lobbying efforts, a deep commitment to adhering to international norms and conventions (even if not legally binding in all jurisdictions where the company operates), and an unwavering commitment to upholding fundamental human rights throughout the entire, often complex and global, supply chain [28]. This involves due diligence to prevent child labor, forced labor, and unsafe working conditions among all business partners. This transformed perspective moves the organization from a defensive, reactive posture to one of proactive legal stewardship, where it not only obeys the law but actively contributes to the development of a just and equitable legal framework. This includes advocating for regulations that benefit society, not just the company's bottom line.

● Ethical Responsibility (Integrated Morality, Digital Ethics, and Inclusive Governance):

The ethical responsibility dimension has become increasingly pervasive and deeply intertwined with all facets of corporate activity. It moves beyond a set of abstract principles to the concrete integration of moral considerations into the very fabric of corporate governance, strategic planning, operational processes, and daily decision-making. This includes the development and robust implementation of comprehensive ethical codes of conduct, fostering cultures of integrity, and ensuring transparent and accountable decision-making processes. Critically, in the digital age, ethical responsibility encompasses new frontiers such as safeguarding customer and employee data privacy, ensuring algorithmic fairness and mitigating biases in artificial intelligence (AI) systems, and addressing the ethical implications of emerging technologies. The ethical dimension also encompasses an unwavering commitment to integrity and avoiding "evil" outcomes or unintended negative consequences of corporate actions, as compellingly highlighted by Mitroff and Alpaslan's warnings about anticipating and preventing corporate crises rooted in ethical lapses [20]. This expanded view goes far beyond mere philanthropic gestures; it mandates embedding ethical behavior, principles of fairness, and respect for human dignity into the organizational DNA, influencing everything from product design to marketing practices and human resource policies [24]. It also includes fostering a speak-up

culture and protecting whistleblowers.

● Societal Contribution Responsibility (Strategic Impact and Shared Value Creation):

This category significantly expands upon the traditional notion of philanthropic responsibility, which often involved discretionary charitable giving. The modern interpretation of societal contribution responsibility embraces strategic initiatives that actively seek to solve pressing societal challenges and create measurable shared value for both the business and society. This involves leveraging a company's core competencies, resources, and influence to address global issues such as poverty, inequality, climate change, and lack of access to essential services (e.g., healthcare, education). These efforts are increasingly aligned with and measured against internationally recognized frameworks like the United Nations Sustainable Development Goals (SDGs) [27]. It is about moving beyond simply "giving back" to strategically investing in initiatives that generate positive social and environmental impact alongside tangible economic returns. Examples include developing sustainable products, investing in renewable energy, supporting inclusive supply chains, or providing access to education and healthcare in underserved communities. This dimension implies a proactive and integrated approach, where societal contribution is not an add-on but a fundamental part of the business model, creating symbiotic relationships between corporate success and societal progress. It encourages companies to identify where their business interests intersect with societal needs and to innovate in those areas for mutual benefit.

Dimension 2: Dynamic Modes of Societal Engagement

The "philosophical modes of social responsiveness" as originally conceived by Carroll [4] and further elaborated by Wilson [31] are here reframed as "Dynamic Modes of Societal Engagement." This reinterpretation emphasizes a more agile, proactive, anticipatory, and fundamentally collaborative approach to how organizations interact with and respond to societal demands. This dimension moves along a continuum, from passive reaction to active transformation, reflecting varying degrees of organizational commitment and strategic sophistication.

● Reactive (Crisis Management & Remediation):

This represents the lowest and least desirable level of societal engagement. In this mode, organizations respond to societal pressures only after they have escalated into significant problems, public crises, or legal mandates. The response is typically involuntary, driven by external forces such as media scrutiny, consumer boycotts, regulatory investigations, or legal actions. The primary focus at this stage is often on damage control, public relations, and legal remediation to mitigate immediate negative consequences and restore reputation [1]. A company operating predominantly in this mode lacks foresight, typically ignoring emerging social issues until they become unavoidable and costly crises. For example, a company only recalls a faulty product after numerous consumer complaints and lawsuits, or only addresses environmental pollution after facing significant fines and public outrage. This mode, while sometimes necessary for managing unavoidable emergencies, signifies a fundamental failure in anticipatory governance and a reactive, rather than proactive, relationship with its operating environment.

● Defensive (Compliance & Risk Mitigation):

Organizations operating in a defensive mode are characterized by a focus on fulfilling the bare minimum requirements imposed by law and public pressure. Their engagement is primarily driven by an intent to avoid penalties, minimize negative publicity, and maintain their "license to operate." While they acknowledge some level of responsibility, their actions are often characterized by resistance, reluctance, and a reactive interpretation of rules. They may employ legal maneuvers, lobbying efforts, or public relations campaigns to deflect criticism or delay action. For instance, a company might comply with environmental regulations but resist investing in cleaner technologies that go beyond the stipulated minimum, or it might implement diversity policies only to meet quota requirements without fostering genuine inclusion [29]. This mode is fundamentally about risk mitigation rather than value creation or genuine societal contribution. It seeks to protect the status quo and maintain profitability by doing the least amount required to stay out of trouble.

● Accommodative (Stakeholder Dialogue & Adaptation):

In this mode, organizations move beyond mere compliance and begin to actively engage with stakeholders to understand their concerns and adapt their practices to meet evolving societal expectations. This signifies a shift towards genuine dialogue and a willingness to seek mutually beneficial solutions. Companies in this mode are responsive to stakeholder feedback, willing to make adjustments to their operations, products, or services in response to social pressures. For example, an accommodative company might engage in public consultations before a major project, adjust its sourcing practices based on ethical consumer concerns, or respond to employee demands for better working conditions through negotiation and policy changes [16]. While still largely reactive in its initiation (responding to identified concerns), the accommodative mode is characterized by a more open and adaptive approach, acknowledging the legitimacy of stakeholder claims and seeking a harmonious relationship with society.

● Proactive (Anticipatory Innovation & Leadership):

This represents a more advanced and strategically integrated level of societal engagement. Organizations operating proactively anticipate future societal challenges and opportunities, innovating new business models, products, or services that address these issues before they

become widespread public demands or regulatory imperatives. This involves investing in research and development for sustainable solutions, advocating for responsible industry standards, and engaging in foresight exercises to identify emerging social and environmental trends. For instance, a proactive company might voluntarily adopt renewable energy sources ahead of regulations, develop healthier product lines in anticipation of public health concerns, or invest in community development programs that align with long-term business goals [25]. This mode demonstrates leadership, a commitment to future-proofing the business, and a recognition that addressing societal challenges can be a source of competitive advantage and innovation. It's about being "ahead of the curve" and shaping the future landscape of responsible business.

● Transformative (Systemic Change & Collaborative Impact):

A new, fifth mode, Transformative Engagement, is proposed to capture the highest and most impactful level of societal involvement. This mode transcends individual organizational proactivity to actively participating in and, crucially, leading multi-stakeholder collaborations aimed at achieving systemic, large-scale change within industries or broader societal contexts. This involves influencing public policy, forming strategic alliances with non-governmental organizations (NGOs), civil society, and even competitors, and investing in collective solutions to grand challenges that no single entity can solve alone. It embodies the essence of a true "stakeholder corporation" and contributes to the realization of "stakeholder capitalism" [28, 30]. Examples include companies collaborating to decarbonize an entire industry, leading initiatives to create circular economies, or working with governments and NGOs to eradicate poverty in specific regions through integrated development programs. This mode is characterized by a deep commitment to not only addressing internal impacts but also fundamentally reshaping the external environment for greater collective good. It requires a long-term vision, significant resource commitment, and a willingness to share knowledge and risks for shared societal benefit.

Dimension 3: Critical Sustainability and Stakeholder Nexus

The original "social issues" dimension is broadened and deepened into the "Critical Sustainability and Stakeholder Nexus." This reframing acknowledges the intricate interconnectedness of environmental, social, and governance (ESG) factors and explicitly recognizes the central and dynamic role of diverse stakeholder groups. This dimension is no longer a static list of issues but a complex, interdependent web of challenges and relationships that demand integrated management.

● Environmental Sustainability:

This encompasses the vast array of ecological challenges and opportunities that businesses face. Key aspects include:

○ Climate Change: Mitigation efforts (reducing greenhouse gas emissions, investing in renewable energy, carbon capture technologies) and adaptation strategies (building climate-resilient operations and supply chains). This includes setting science-based targets and reporting transparently on progress.

○ Resource Depletion: Responsible sourcing of raw materials, promoting efficiency in resource use (energy, water), and exploring alternatives to finite resources.

○ Biodiversity Loss: Protecting natural habitats, preventing deforestation, and minimizing negative impacts on ecosystems through responsible land use and operations.

○ Pollution: Managing air, water, and soil pollution across the value chain, from manufacturing processes to product end-of-life. This involves investing in pollution control technologies and adopting cleaner production methods.

○ Circular Economy Principles: Moving away from a linear "take-make-dispose" model to one that emphasizes reducing waste, reusing materials, recycling, and regenerating natural systems. This includes designing products for longevity and recyclability.

These environmental considerations are critical for long-term business viability and planetary health.

● Social Equity & Human Rights:

This domain addresses the human element of sustainability, focusing on fairness, well-being, and respect for fundamental rights both within the organization and across its sphere of influence. Key components include:

○ Labor Practices: Ensuring fair wages, reasonable working hours, safe and healthy working conditions, freedom of association, and eliminating child or forced labor throughout the global supply chain. This extends to contract workers and gig economy participants.

○ Diversity, Equity, and Inclusion (DEI): Fostering inclusive workplaces that value diverse perspectives, promote equal opportunities, and address systemic biases in hiring, promotion, and compensation.

○ Community Well-being: Positive engagement with local communities where operations are located, including investing in infrastructure, education, and health services, and respecting local cultures and indigenous rights. This also involves mitigating negative impacts like displacement or environmental burden.

○ Access to Essential Services: Contributing to broader societal well-being by ensuring products or services are accessible and affordable, especially in underserved populations (e.g., affordable healthcare, digital connectivity, clean water).

○ Digital Inclusion & Ethics: Addressing the digital divide, ensuring equitable access to technology, and managing the societal impacts of AI and automation on employment and human interaction. This includes responsible use of personal data and ensuring digital safety.

● Ethical Governance & Transparency:

This dimension refers to the internal mechanisms, policies, and practices that ensure a company is managed ethically, accountably, and transparently. It provides the backbone for responsible decision-making and operational integrity. Key aspects include:

○ Anti-corruption and Bribery: Implementing robust policies and controls to prevent all forms of corruption, including bribery, extortion, and illicit payments, and ensuring adherence to international anti-corruption laws.

○ Data Privacy and Security: Protecting sensitive customer, employee, and corporate data from breaches and misuse, adhering to strict data protection regulations (e.g., GDPR, CCPA).

○ Ethical AI Development and Use: Establishing ethical guidelines for the design, deployment, and use of artificial intelligence, addressing issues of bias, transparency, accountability, and human oversight.

○ Executive Compensation: Ensuring that executive pay is fair, transparent, and linked to both financial performance and long-term sustainability goals, avoiding excessive compensation that can lead to public backlash.

○ Board Diversity and Independence: Promoting diversity in gender, ethnicity, and expertise on corporate boards, and ensuring board independence to provide effective oversight of management and represent broader stakeholder interests.

○ Transparent Reporting: Providing clear, comprehensive, and regular reporting on ESG performance, financial results, and governance practices, often adhering to global reporting standards (e.g., GRI, SASB).

● Stakeholder Interdependence:

This crucial component explicitly acknowledges and highlights the various stakeholder groups and the complex, often competing, demands they place on the organization. It emphasizes that social performance is fundamentally about managing these relationships effectively. This includes:

○ Internal Stakeholders: Employees, management, board of directors.

○ External Stakeholders: Customers, suppliers, investors (shareholders, debt holders, ESG investors), local communities, governments (regulators, policymakers), non-governmental organizations (NGOs), media, competitors, and future generations.

The nexus underscores how companies must skillfully navigate these interdependencies, balance diverse interests, and engage in meaningful dialogue to achieve holistic and sustainable performance [18]. This framework makes it clear that corporate societal performance is not merely about addressing discrete issues in isolation but about managing a dynamic and evolving web of relationships and impacts across various interconnected sustainability domains [26]. Successful engagement requires identifying material issues for each stakeholder group, understanding their perspectives, and integrating their feedback into strategic decision-making.

This refreshed model strongly emphasizes that effective CSP is achieved when organizations strategically integrate their evolved responsibilities, adopt dynamic and progressively more sophisticated modes of societal engagement, and holistically manage their multifaceted impact within the critical sustainability and stakeholder nexus. This three-dimensional interplay provides a more robust, comprehensive, and nuanced lens through which to assess, strategically plan, and ultimately advance corporate societal performance in the increasingly complex and demanding global environment of the 21st century.

DISCUSSION

The refreshed multi-faceted corporate societal performance model represents a significant theoretical advancement, offering a more contemporary and robust lens for understanding, evaluating, and ultimately improving how businesses interact with the intricate tapestry of society. By systematically evolving Carroll's original three-dimensional framework, it directly addresses the escalating complexity, interconnectedness, and urgency of modern global challenges that have emerged and intensified since its seminal publication in 1979 [4]. The model's reinterpretation of "responsibilities" signifies a crucial philosophical shift, moving beyond mere compliance or discretionary acts towards a recognition of dynamic obligations that intrinsically underpin sustainable value creation for all legitimate stakeholders, fundamentally challenging the traditional primacy of shareholder wealth maximization [11, 21]. This profound shift reflects a growing and increasingly undeniable global consensus: that enduring corporate success is not merely correlated with, but is inextricably linked to, the holistic well-being of society and the long-term health of the planet [14].

The introduction of "Transformative Engagement" as a fifth, aspirational mode of societal engagement is a particularly significant conceptual contribution of this refreshed model. In an era where systemic and existential issues such as climate change, pervasive social inequality, and global health crises demand collective and coordinated action, organizations must aspire to be more than just compliant or even proactive actors. They are increasingly expected to serve as catalysts for broader societal change, actively shaping a more sustainable and

equitable future. This new mode necessitates profound cross-sector collaboration, a willingness to transcend competitive boundaries, and a commitment to influencing the broader ecosystem in which the business operates. It pushes companies to move beyond simply optimizing their internal operations for sustainability to actively engaging in leadership roles that foster systemic solutions to grand challenges, aligning with and extending the vision of a "stakeholder corporation" [28, 30]. This conceptual leap aligns seamlessly with contemporary perspectives that advocate for the deeper, more strategic integration of CSR principles into the core strategic management processes of organizations, viewing social responsibility not as a peripheral activity but as a central driver of long-term value and competitive advantage [13].

Furthermore, the expansion and reframing of "social issues" into a comprehensive "Critical Sustainability and Stakeholder Nexus" profoundly highlights the integrated and interdependent nature of environmental, social, and governance (ESG) considerations. The contemporary reality dictates that these aspects can no longer be compartmentalized or treated in isolation; their interdependencies are profound, dynamic, and require a holistic management approach [22]. For example, climate change (environmental) disproportionately affects vulnerable communities (social equity), which can then lead to political instability (governance). The explicit emphasis on the "stakeholder nexus" underscores the critical and ongoing importance of engaging with a diverse array of stakeholder groups, understanding their often legitimate yet sometimes competing claims, and striving to balance their interests in a manner that creates shared value. This detailed and dynamic view of stakeholder engagement is a direct reflection of the ongoing evolution of the CSR construct itself, which has continuously broadened its conceptual scope, deepened its definitional boundaries, and increased its practical relevance over time [7, 10]. The ability to navigate this complex web of stakeholder relationships is now a hallmark of responsible and resilient organizations.

This refreshed model, therefore, strongly encourages organizations to transcend a fragmented or piecemeal approach to corporate social responsibility. Instead, it advocates for the adoption of a more strategic, deeply integrated, and decisively forward-looking perspective. It posits that true societal performance is not merely about performing discrete "good deeds" or complying with minimum standards, but about embedding social and environmental considerations into the very core of business strategy, operational DNA, and corporate culture. This involves fostering an inherently ethical culture from the top down, proactively managing risks and opportunities associated with ESG factors, and actively contributing to the creation of a more sustainable, inclusive, and equitable world. While Carroll's original CSP model undoubtedly provided a robust and enduring theoretical foundation that shaped decades of scholarship and practice, this contemporary re-assessment aims to significantly enhance the framework's analytical power and prescriptive relevance. It positions the model as an indispensable tool for the next generation of business leaders, policymakers, and scholars who are tasked with navigating an increasingly demanding, transparent, and dynamic global landscape, where the success of the corporation is increasingly measured by its positive impact on people, planet, and profit.

Practical Implications

The refreshed model offers several crucial practical implications for businesses striving for enhanced societal performance:

1. Strategic Integration of ESG: It moves ESG from a compliance checklist to a core strategic imperative. Businesses are encouraged to integrate environmental, social, and governance considerations into their overall business strategy, product development, market positioning, and risk management. This means identifying specific SDGs relevant to their operations and embedding them into business goals.

2. Holistic Stakeholder Engagement: The model underscores the necessity of moving beyond rudimentary stakeholder management to holistic, ongoing engagement. Companies should develop sophisticated mechanisms for identifying, prioritizing, and engaging with all relevant stakeholder groups, understanding their diverse concerns, and collaboratively seeking solutions. This includes proactive dialogue, transparent communication, and feedback loops.

3. Fostering a Culture of Ethical Stewardship: The emphasis on "Integrated Morality and Governance" highlights the need for a corporate culture that inherently values ethical behavior, transparency, and accountability. This requires strong leadership commitment, robust internal controls, ethics training, and mechanisms for reporting and addressing ethical breaches.

4. Innovation for Societal Impact: The "Proactive" and "Transformative" modes of engagement encourage businesses to view societal challenges as opportunities for innovation. Companies should invest in research and development that addresses environmental and social needs, leading to new products, services, and business models that generate shared value.

5. Long-term Value Creation: By focusing on sustainable economic responsibility and transformative engagement, the model encourages a long-term perspective on value creation. This moves away from short-term financial gains to building resilient businesses that contribute positively to societal and environmental well-being, which in turn secures their own future.

6. Benchmarking and Measurement: The detailed articulation of each dimension provides a more comprehensive framework for internal self-assessment

and external benchmarking of corporate societal performance. While precise metrics for some new concepts (like "Transformative Engagement") will require development, the model offers clear conceptual targets for improvement.

Theoretical Contributions

Beyond its practical utility, the refreshed model also makes several theoretical contributions:

1. Conceptual Expansion and Modernization: It updates a highly influential, foundational model in the CSR/CSP literature, demonstrating its enduring relevance while adapting it to contemporary complexities. This prevents the model from becoming anachronistic and ensures its continued pedagogical and research value.

2. Introduction of "Transformative Engagement": This new mode addresses a critical gap in existing responsiveness frameworks by explicitly recognizing and theorizing the highest level of corporate societal action: collaborative, systemic change. It provides a conceptual anchor for future research into multi-stakeholder initiatives and industry-wide shifts towards sustainability.

3. Integration of Sustainability and Stakeholder Theory: The explicit linking of social issues to a "Critical Sustainability and Stakeholder Nexus" creates a more integrated and holistic framework. It underscores that ESG factors are not separate but interconnected domains that must be managed through the lens of diverse stakeholder relationships. This fusion strengthens both the CSP and stakeholder theories.

4. Refinement of Responsibility Categories: By elaborating on the nuanced contemporary interpretations of economic, legal, ethical, and societal contribution responsibilities, the model offers a richer understanding of corporate obligations beyond their initial definitional scope. It moves towards a more dynamic and contextual understanding of these responsibilities.

5. Framework for Future Research: By identifying areas such as "Transformative Engagement" and the distinction between "Corporate Social Performance" and "Corporate Social Impact," the model lays fertile ground for new research questions, empirical studies, and methodological innovations.

Concluding Thoughts

The journey of understanding and articulating corporate social performance has been extensive, evolving from early recognition of business responsibilities to intricate models of societal engagement. The goal of this discussion was to thoroughly revisit, reconsider, and substantially refresh Carroll's original three-dimensional conceptual model of corporate social performance [4]. Through this comprehensive re-evaluation, several critical changes have been made to significantly update and enrich the model with more recent concepts, terminology, contemporary examples, and deeper theoretical linkages. This iterative refinement process is designed to ensure the model's continued analytical power and practical benefit for both academics engaged in scholarly inquiry and practitioners navigating the real-world complexities of business.

The refreshed CSP model aims to clarify, integrate, and extend important definitional strands that have permeated the literature on corporate responsibility. It should facilitate a more thorough understanding of the core concepts of Corporate Social Responsibility (CSR), Corporate Social Responsiveness (CSR2, as termed by Frederick [17]), and Corporate Social Performance (CSP), highlighting their intricate interrelationships and what is comprehensively involved in their application within a modern organizational context. To the extent that this revitalized model and the accompanying extensive discussion contribute to achieving these objectives, it represents significant and necessary progress towards the continuous refinement and enhanced utility of the corporate social performance concept.

Another insightful way of conceptualizing the dynamic relationships among these expanded concepts, with an added crucial dimension, might be to envision them as an aligned continuum depicting a progression from intent to tangible results:

Corporate Social Responsibility (Intent/Obligations) → Corporate Social Responsiveness/Engagement (Action/Strategy) → Corporate Social Performance (Organizational Execution) → Corporate Social Impact (Stakeholder-Perceived Outcomes)

The addition of "Corporate Social Impact" is particularly vital in this refreshed conceptualization. It addresses a critical nuance often overlooked in the traditional focus on "performance" alone. While "performance" has frequently served as an umbrella term encompassing much of the discourse around CSR, often reflecting how the organization itself conceives of and executes its social responsibilities, it may not fully capture the actual effects felt or perceived by the diverse range of stakeholders. An organization's internal assessment of its effectiveness and efficiency in executing CSR initiatives might, at times, diverge from the lived experiences and perceptions of the stakeholders who are directly affected or indirectly impacted by these actions.

Therefore, CSP might be more accurately thought of as the organization's internal perception, execution, and measurement of its social actions and outcomes. In contrast, Corporate Social Impact (CSI) would explicitly represent the external, stakeholder-perceived, and independently verified discernment of the organization's social effects. The potential for similarity or divergence between these two perspectives (CSP and CSI) presents a rich and fertile ground for future empirical and conceptual

research. Understanding when and why these perceptions align or differ will be crucial for companies genuinely committed to societal well-being and for building trust with their stakeholders. This distinction emphasizes that ultimate accountability lies not just in what a company does, but in the real-world effects it has on people and the planet, as experienced and assessed by those it seeks to serve and influence. With this crucial distinction and the expanded framework, the model strives for greater precision and practical relevance in the ongoing pursuit of responsible and sustainable business practices.

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