

## GENDER PERSPECTIVE IN ORGANIZATIONS: A CSR VIEW\*

### *LA PERSPECTIVA DE GÉNERO EN LAS ORGANIZACIONES: UNA PERSPECTIVA DESDE LA RSE*

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\* This paper is a revisitation of the following published work: COSTANZA, F., MINA, A., and PATERNOSTRO, S.: "Mapping the path of a gendered CSR: toward a specific framework for family SMEs", *Piccola Impresa/Small Business*, 2022, num. 3, pp. 49-92. DOI: <https://doi.org/10.14596/pisb.2890>.

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**ABSTRACT:** In the last decades corporate social responsibility (CSR) has been gaining momentum between business society and policy makers. In parallel, “gendered CSR”, or GCSR, has been spreading. GCSR can be defined as the tendency to integrate gender equality issues in the corporate social responsibility discourse. However, existing studies on GCSR appear fragmented and lack systematization. Furthermore, GCSR seems to privilege large firms as a focus, neglecting small/medium firms (or SMEs), family firms, and family SMEs. This paper aims at bridging these gaps through a critical assessment of extant literature, which can point out further research directions.

For the purpose, a systematic literature review, linking gender and CSR, has been performed. The research design was based on a protocol aimed at minimizing bias in the paper collection. The analysis on the articles' sample allowed to identify key themes, methodological approaches, as well as phases of research development. These efforts converged to the proposal of an original conceptual framework synthesizing current knowledge and future research avenues about GCSR.

**KEYWORDS:** Gender; corporate social responsibility; CSR; diversity; stakeholder.

**RESUMEN:** *En las últimas décadas, la responsabilidad social de las empresas (RSE) ha ido ganando adeptos entre la sociedad empresarial y los responsables políticos. Paralelamente, se ha ido extendiendo la “RSE con perspectiva de género” o RSPG. La RSCG puede definirse como la tendencia a integrar las cuestiones de igualdad de género en el discurso de la responsabilidad social de las empresas. Sin embargo, los estudios existentes sobre la RSCG parecen fragmentados y carecen de sistematización. Además, la RSCG parece privilegiar a las grandes empresas como centro de atención, dejando de lado a las pequeñas y medianas empresas (o PYME), a las empresas familiares y a las PYME familiares. El objetivo de este artículo es colmar estas lagunas mediante una evaluación crítica de la bibliografía existente, que puede indicar nuevas vías de investigación.*

*Para ello, se ha realizado una revisión sistemática de la literatura que relaciona género y RSE. El diseño de la investigación se basó en un protocolo destinado a minimizar los sesgos en la recopilación de artículos. El análisis sobre la muestra de artículos permitió identificar temas clave, enfoques metodológicos, así como fases de desarrollo de la investigación. Estos esfuerzos convergieron en la propuesta de un marco conceptual original que sintetiza los conocimientos actuales y las futuras vías de investigación sobre la GCSR.*

**PALABRAS CLAVE:** Género; responsabilidad social de las empresas; RSE; diversidad; partes interesadas.

**SUMMARY.- I. INTRODUCTION.- II. METHODOLOGY: SYSTEMATIC LITERATURE REVIEW.- I. STEP 1: SEARCH. – 2. STEP 2: THEMATIC ANALYSIS AND CONCEPTUALIZATION. - III. FINDINGS.- I. THE EVOLUTIONARY PATH.- 2. THE CONCEPTUAL FRAMEWORK.- IV. CONCLUSION.**

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## I. INTRODUCTION.

In the last decades, policymakers and businesses have devoted growing attention to gender issues.<sup>1</sup> Correspondingly, academic scholars started to deal with a “gendered corporate social responsibility” (gendered CSR or GCSR), which can be defined as the tendency to integrate gender equality issues in the corporate social responsibility discourse.<sup>2</sup> On the one hand, CSR “represents voluntary firm endeavors which benefit society”.<sup>3</sup> It can be framed within instrumental, political, and ethical theories,<sup>4</sup> and “must include all of environmental sustainability, human rights, employment conditions, business practices in dealings with partners, suppliers and consumers, and social impacts beginning with basic compliance with public law and policy and moving to consideration of stakeholder impacts”.<sup>5</sup> Specifically, “companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”.<sup>6</sup>

On the other hand, gender is “a complex set of social relations enacted across a range of social and institutional practices that exist both within and outside of formal organizations”.<sup>7</sup> The notion of gender can differ from sex: the latter

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- 1 SCHOFIELD, T. & GOODWIN, S.: “Gender Politics and Public Policy Making: Prospects for Advancing Gender Equality”, *Policy and Society*, 2017, num. 24, pp. 25-44; Council of the European Union, 2006; European Commission, 2015; 2020.
  - 2 VELASCO, E., ALDAMIZ-ECHEVARRIA, C., FERNANDEZ DE BOBADILLA, S., INTXAURBURU, G., and LARRIETA, I.: “Guía de buenas prácticas en responsabilidad social de género”, Ediciones Pirámide, Madrid, 2013; VELASCO, E., LARRIETA, I., INTXAURBURU, G., FERNANDEZ DE BOBADILLA, S., and ALONSO-ALMEIDA, M.M.: “A model for developing gendered social responsibility (GSR) at organizations: an exploratory study”, *Corporate Social Responsibility: Challenges, Benefits and Impact on Business Performance*, Nova Science Publishers, New York, 2014, pp. 21-64.
  - 3 SPRINKLE, G.B. & MAINES, L.A.: “The benefits and costs of corporate social responsibility”, *Business Horizons*, 2010, num. 138, p. 446.
  - 4 GARRIGA, E. & MELÉ, D.: “Corporate Social Responsibility Theories: Mapping the Territory”, *Journal of Business Ethics*, 2004, num. 53, pp. 51-71.
  - 5 SHEEHY, B.: “Defining CSR: Problems and Solutions”, *Journal of Business Ethics*, 2014, num. 131, p. 642.
  - 6 European Commission, 2001.
  - 7 FLETCHER, J.K., & ELY, R.J.: “Introducing Gender: Overview, Reader in Gender, Work and Organisation”, Wiley Blackwell, Malden, 2003, p. 6.

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is a typically binary, biological connotation, whereas gender leads to roles and appropriate behaviours on sexed humans.<sup>8</sup>

The copious literature on GCSR appears fragmented and lacks systematization; furthermore, it seems to privilege large firms as a focus, neglecting small/medium firms (or SMEs), family firms, and family SMEs.<sup>9</sup>

This paper aims at bridging these gaps through a critical assessment of extant literature, which can point out further research directions. Accordingly, the study goals are:

- (a) To analyse the main features of previous studies on GCSR.
- (b) To detect critical development phases in research on GCSR.
- (c) To reorganize existing research on GCSR to encourage further studies.

To address the above goals, it is proposed a systematic literature review on a sample of papers. Two main research outputs result from the papers' thematic analysis: an evolutionary path, made up of four phases of development in GCSR inquiry; and a conceptual framework, useful to systematize research and orient future research.

The remainder of this paper is structured as follows. After this introduction, a methodological heading will offer a description of the main research steps. Then, in the "Findings", the evolutionary path and the conceptual framework will be described. Finally, the "Conclusion" will synthesize the most relevant contributions and limitations of the paper, as well as future research avenues.

## II. METHODOLOGY: SYSTEMATIC LITERATURE REVIEW.

The systematic literature review has been carried out according to two main steps: "Search" and "Thematic analysis and conceptualization". The first step had the scope to define a sample of relevant and representative papers concerning GCSR.

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8 GROSSER, K. & MOON, J.: "CSR and Feminist Organization Studies: Towards an Integrated Theorization for the Analysis of Gender Issues", *Journal of Business Ethics*, 2019, num.55, pp. 321-322.

9 GROSSER, K. & MOON, J.: "Gender mainstreaming and corporate social responsibility: Reporting workplace issues", *Journal of Business Ethics*, 2005, num. 62, pp. 327-340; RAO, K. & TILT, C.: "Board Composition and Corporate Social Responsibility: The Role of Diversity, Gender, Strategy and Decision Making", *Journal of Business Ethics*, 2016, num.138, pp. 327-347; *Id.*, "Board diversity and CSR reporting: An Australian study", *Meditari Accountancy Research*, 2016, num. 24, pp. 182-210.

The second step consisted of the analysis of the selected literature sources in a way that was conducive to their reorganization and suitability to orient future research. More details about these steps will be provided below.

### I. Step I: search.

In this step, a panel of relevant and representative papers has been collected according to the guidelines of Tranfield and colleagues.<sup>10</sup>

The search protocol, aimed at minimizing bias, was constituted by six stages:

→ Stage 1: Search on Scopus within titles, abstracts, and papers' keywords. The papers were extracted from the Scopus database, chosen for its recognized, wide coverage of peer-reviewed literature.<sup>11</sup>

→ Stage 2: First exclusion by limiting the research to the subject area "Business, Management and Accounting".

→ Stage 3: Second exclusion by limiting the research to journal articles and reviews, both in-press and at a final stage, written in English language.

→ Stage 4: Third exclusion by limiting the research to journals included in the first and second quartiles of Scimago ranking, category "Business, Management and Accounting".

→ Stage 5: Exclusion of papers with less than 20 citations (in total) or less than 5 citations per year on Scopus. This stage was conceived to privilege impactful works, by selecting papers with a minimum number of 20 Scopus citations (cumulated over the time). However, the year of publication may distort the perception of paper relevance, since most recent papers are normally less quoted in absolute terms. For this reason, an alternative criterion considered papers with 5 citations as cut-off.

→ Stage 6: Abstract analysis and exclusion of papers not contributing to the inquiry. Four search rounds (summarized in Table 1) were conducted by entering combinations of words relating gender and corporate social responsibility concepts. In so doing, acronyms, synonyms or close terms have been used (for example: company, business, and firm; gender, women and feminis\*). At the beginning of the process, large firms or CSR in general terms were found to be the main focuses of

10 TRANFIELD, D., DENYER, D., SMART, P.: "Towards a methodology for developing evidence-informed management knowledge by means of systematic review", *British Journal of Management*, 2003, num. 14, pp. 207-222.

11 FALAGAS, M.E., PITSOUNI, E.I., MALIETZIS, G.A., and PAPPAS, G.: "Comparison of PubMed, Scopus, Web of Science, and Google Scholar: strengths and weaknesses", *The FASEB Journal Life Sciences Forum*, 2008, num. 22, pp. 338-342.

the GCSR inquiry. Then, some search strings considered other focuses of analysis, such as SMEs, family firms and family SMEs. Table I shows, for each search round, the number of papers resulting after stages 1-6. At the end of the search process, the dataset was composed of 104 papers (excluding duplications).

**Table I:** Results of paper collection stages for each literature round. Source: own elaboration.

<b>SEARCH ROUND</b>	((gender OR women OR feminis*) AND (csr OR corporate social responsibility))					
Stages of paper collection	<b>Stage 1</b>	<b>Stage 2</b>	<b>Stage 3</b>	<b>Stage 4</b>	<b>Stage 5</b>	<b>Stage 6</b>
N. of papers	836	528	439	309	151	103
<b>SEARCH ROUND</b>	((gender OR women OR feminis*) AND (csr OR corporate social responsibility) AND (family firm OR family business))					
Stages of paper collection	<b>Stage 1</b>	<b>Stage 2</b>	<b>Stage 3</b>	<b>Stage 4</b>	<b>Stage 5</b>	<b>Stage 6</b>
N. of papers	23	16	15	9	7	4
<b>SEARCH ROUND</b>	(((gender OR women OR feminis*) AND (csr OR corporate social responsibility) AND ((sme OR small OR medium) compan* OR business* OR firm* )))					
Stages of paper collection	<b>Stage 1</b>	<b>Stage 2</b>	<b>Stage 3</b>	<b>Stage 4</b>	<b>Stage 5</b>	<b>Stage 6</b>
N. of papers	85	65	57	55	28	2
<b>SEARCH ROUND</b>	((gender OR women OR feminis*) AND (csr OR corporate social responsibility) AND ((sme OR small OR medium) compan* OR business* OR firm*) AND (family firm OR family business))					
Stages of paper collection	<b>Stage 1</b>	<b>Stage 2</b>	<b>Stage 3</b>	<b>Stage 4</b>	<b>Stage 5</b>	<b>Stage 6</b>
N. of papers	5	3	3	3	3	1
<b>Total number of papers, excluding duplications</b>						<b>104</b>
<i>Legenda:</i>						
<p><b>Stage 1.</b> Search on Scopus within titles, abstracts, and papers' keywords. <b>Stage 2.</b> First exclusion by limiting the research to the subject area "Business, Management and Accounting". <b>Stage 3.</b> Second exclusion by limiting the research to journal articles and reviews, both in-press and at a final stage, written in english language. <b>Stage 4.</b> Third exclusion by limiting the research to journals included in the first and second quartiles of Scimago ranking, category "Business, Management and Accounting". <b>Stage 5.</b> Exclusion of papers with less than 20 citations (in total) OR less than 5 citations per year on Scopus. <b>Stage 6.</b> Abstract analysis and exclusion of papers not contributing to the inquiry.</p>						

## 2. Step 2: thematic analysis and conceptualization.

Research areas and themes concerning GCSR were identified by grouping papers according to three criteria. The first criterion is the focus of the articles, distinguished into “general” and “specific”. This approach is similar to the one adopted by Karam and Jamali, that propose a holistic framework about GCSR in SMEs and MNCs within developing countries.<sup>12</sup> In this paper, under the umbrella category “general GCSR”, are included papers dealing with GCSR in general terms or within large firms; whilst the “specific GCSR” category includes papers facing CSR in the contexts of family SMEs, SMEs and/or family businesses.

The second criterion is the perspective on GCSR, which could be internal or external.<sup>13</sup> The internal perspective deals with gender equality issues in owners, managers, and workers; the external perspective concerns other stakeholders, such as local communities, business partners, suppliers, and consumers. The third criterion is the methodology adopted, distinguishing qualitative and quantitative studies. For the purpose, conceptual papers and literature reviews were treated as qualitative methodologies, while mixed methods were considered quantitative.

## III. FINDINGS.

### I. The evolutionary path.

This heading seeks to address research goals (a), to analyse the main features of previous studies on GCSR; and (b), to detect critical development phases in research on GCSR.

The thematic analysis led to the identification of a 16-years evolutionary path, made up of four phases, characterized by a growing number of papers: birth, childhood, adolescence, and youth.

Notably, the denomination of each phase follows the metaphor of the human being development,<sup>14</sup> where each phase is characterized by internal homogeneity, there are breaking points between one phase and another, and at the same time

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12 KARAM, C.M., & JAMALI, D.: “A Cross-Cultural and Feminist Perspective on CSR in Developing Countries: Uncovering Latent Power Dynamics”, *Journal of Business Ethics*, 2017, num. 142, p. 461-477.

13 LARRIETA, I.- RUBÍN DE CELIS, VELASCO-BALMASEDA, E., DE BOBADILLA, F.S., ALONSO-ALMEIDA, M.D.M., and INTXAURBURU-CLEMENTE, G.: “Does having women managers lead to increased gender equality practices in corporate social responsibility?”, *Business Ethics, the Environment & responsibility*, 2015, num. 24, pp. 91-110; ARRIVE, J.T. & FENG, M.: “Corporate social responsibility disclosure: Evidence from BRICS nations”, *Corporate Social Responsibility and Environmental Management*, 2018, num. 25, pp. 920-927; SKUDIENE, V. & AURUSKEVICIENE, V.: “The contribution of corporate social responsibility to internal employee motivation”, *Baltic Journal of Management*, 2012, num. 7, pp. 49-67.

14 DAGNINO, G.B. & MINA, A.: “The swinging pendulum of coopetition inquiry, *The Routledge Companion to Coopetition Strategies*”, London, 2018, pp. 68-80.

each phase brings something of the previous ones. Accordingly, the path of GCSR research was defined by looking for regularities and discontinuities in research themes, focuses, perspectives, or methodological approaches. Table 2 shows the distributions of papers according to each phase and category of analysis.

**Table 2:** Distribution of papers per each phase and category. Source: COSTANZA, F., MINÀ, A., and PATERNOSTRO, S.: “Mapping the path of a gendered CSR”, cit., p. 83.

ANALYTICAL MATRIX PHASES-CATEGORIES		Birth 2005 – 2008	Childhood 2009 – 2011	Adolescence 2012 – 2015	Youth 2016 – 2021	Subtot per category
FOCUS	General GCSR	6	7	20	64	97
	Specific GCSR	0	0	0	7	7
PERSPECTIVE	Internal GCSR	6	7	15	54	82
	External GCSR	0	0	5	17	22
METHODOL- OGY	Qualitative*	4	1	1	14	20
	Quantitative*	2	6	19	57	84
	Subtotal per phase	6	7	20	71	Tot. 104
* Including qualitative studies, conceptual papers, and literature reviews. **Including mixed methods.						

In the birth phase (2005-2008), there are 6 papers witnessing the early development of studies connecting gender and CSR, with a general focus and adopting an internal perspective. This phase is connoted by the prevalence of qualitative/conceptual approaches (e.g., content analyses on CSR reports) in two research areas: CSR practices and information disclosure. The start is attributed to the work of Grosser and Moon,<sup>15</sup> who note the inadequacy of the gender equality information within CSR frameworks and tools. Similarly, Vuontisjärvi<sup>16</sup> argues that CSR reporting in Finnish biggest firms lacks information on equal opportunities and work-life balance. Later, Grosser and Moon<sup>17</sup> analyse CSR best practices in UK and highlight comparability issues and motivational barriers in gendering

15 GROSSER, K. & MOON, J.: “Gender mainstreaming”, cit.

16 VUONTISJÄRVI, T.: “Corporate social reporting in the European context and human resource disclosures: An analysis of Finnish companies”, *Journal of Business Ethics*, 2006, num. 69, pp. 331-354.

17 GROSSER, K. & MOON, J.: “Developments in company reporting on workplace gender equality. A corporate social responsibility perspective”, *Accounting Forum*, 2008, num. 32, pp. 179-198.



CSR reporting. Gender starts to be seen as a factor to stimulate organizational commitment to CSR,<sup>18</sup> attributing specific leadership styles to women.<sup>19</sup>

In the childhood phase (2009-2011), quantitative studies (6 out of 7) with a general focus and an internal perspective on GCSR emerge. These works mainly investigate the effect of gender diversity in boards on CSR. The dividing line between this phase and the previous one is year 2009, when works relating the presence of women in corporate boards with CSR performances (CSR ratings and corporate reputation) are published.<sup>20</sup> The prevailing methodologies are statistical analyses on a sample of firms, and surveys on corporate board members.

In the adolescence phase (2012-2015), there are 19 articles connoted by: the consolidation of studies with a general focus and adopting an internal perspective, and emergence of an external perspective in general GCSR, again with a quantitative approach. Indeed, GCSR can be considered as an adolescent searching for an identity in a transitional period: on the one hand, it builds on solid points, on the other hand it tries novel trajectories. This is why the adolescence consolidates studies adopting the general focus and the internal perspective,<sup>21</sup> and the emergence of an external perspective of gendered CSR, which is formally defined in the last stretch of this phase.<sup>22</sup>

Concerning the consolidation of general and internal GCSR, CSR performance and CSR disclosure are the most common themes of research. Gender diversity in corporate boards is linked to CSR results and ratings,<sup>23</sup> and is considered one

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- 18 BRAMMER, S., MILLINGTON, A. and RAYTON, B.: "The contribution of corporate social responsibility to organizational commitment", *International Journal of Human Resource Management*, 2007, num. 18, pp. 1701-1719.
  - 19 MARSHALL, J.: "The gendering of leadership in corporate social responsibility", *Journal of Organizational Change Management*, 2007, num.20, pp. 165-181.
  - 20 HUSE, M., NIELSEN, S. T. and HAGEN, I. M.: "Women and employee-elected board members, and their contributions to board control tasks", *Journal of Business Ethics*, 2009, num. 89, pp. 581-597; RODRIGUEZ-DOMINGUEZ, GALLEGO-ALVAREZ, I., GARCIA-SANCHEZ, I.M.: "Corporate governance and codes of ethics", *Journal of Business Ethics*, 2009, num. 90, pp. 187-202; BEAR, S., RAHMAN, N. and POST, C.: "The Impact of Board Diversity and Gender Composition on Corporate Social Responsibility and Firm Reputation", *Journal of Business Ethics*, 2010, num. 97, pp. 207-221; MALLIN, C.A. & MICHELON, G.: "Board reputation attributes and corporate social performance: An empirical investigation of the US Best Corporate Citizens", *Accounting and Business Research*, 2011, num 41, pp. 119-144.
  - 21 For example, HAFSI, T. & TURGUT, G.: "Boardroom Diversity and its Effect on Social Performance: Conceptualization and Empirical Evidence", *Journal of Business Ethics*, 2013, num.112, pp. 463-479.
  - 22 LARRIETA, I. - RUBIN DE CELIS, VELASCO-BALMASEDA, E. DE BOBADILLA, F.S., ALONSO-ALMEIDA, M.D.M. and INTXAURBURU-CLEMENTE, G.: "Does having women managers lead to increased gender equality practices in corporate social responsibility? ", cit.
  - 23 HAFSI, T. & TURGUT, G.: "Boardroom Diversity", cit.; HUANG, S.K.: "The impact of CEO characteristics on corporate sustainable development", *Corporate Social Responsibility and Environmental Management*, 2013, num.20, pp. 234-244; HARJOTO, M., LAKSMANA, I. and LEE, R.: "Board Diversity and Corporate Social Responsibility", *Journal of Business Ethics*, 2015, num. 132, pp. 641-660; SETO-PAMIES, D.: "The Relationship between Women Directors and Corporate Social Responsibility", *Corporate Social Responsibility and Environmental Management*, 2015, num. 22, pp. 334-345.

of the most important factors in the dissemination of CSR information,<sup>24</sup> with a minimum number of three women in boards.<sup>25</sup> Despite the main interest in the board composition, the operational gender diversity (in management, employees, and supply chains) makes its way.<sup>26</sup> In the adolescence phase there is also the emergence of an external perspective on GCSR, defined as committed “towards gender equality in areas such as local communities, business partners, suppliers and consumers, human rights and worldwide environmental issues”.<sup>27</sup> For example, a study investigates the potential role of multinational oil companies in the mitigation of gender inequalities and discriminations within the local communities;<sup>28</sup> other correlates written ethical codes of microfinance institutions to the decision to serve disempowered women borrowers.<sup>29</sup>

In the youth phase (2016-2021), there are 71 articles characterized by: the consolidation of general GCSR, and the emergence of a specific GCSR focus (both adopting internal and external perspectives). Thus, this phase is particularly fertile, with the widening of existing research trajectories. Themes framed within general and internal GCSR continue to be addressed; also, the external perspective is strengthened. However, it emerges the so-called “specific GCSR”, a nascent body of inquiry (constituted by 7 studies) embracing new focuses for GCSR, (i.e., family SMEs, SMEs, and family firms), adopting both the internal and the external perspectives.

The discontinuity between adolescence and youth is in 2016, with the publication of a theorization of CSR for SMEs, based on the feminist ethic of care.<sup>30</sup> Other studies face internal GCSR (board and management gender diversity) in small<sup>31</sup>

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- 24 FRIAS-ACEITUNO, J.V., RODRIGUEZ-ARIZA, L. and GARCIA-SANCHEZ, I.M.: “The Role of the Board in the Dissemination of Integrated Corporate Social Reporting”, *Corporate Social Responsibility and Environmental Management*, 2013, num. 20, pp. 219- 233.
- 25 FERNANDEZ-FEIJOO, B., ROMERO, S. and RUIZ-BLANCO, S.: “Women on boards: Do they affect sustainability reporting?”, *Corporate Social Responsibility and Environmental Management*, 2014, num. 21, pp. 351-364.
- 26 KABONGO, J.D., CHANG, K. and LI, Y.: “The Impact of Operational Diversity on Corporate Philanthropy: An Empirical Study of U.S. Companies”, *Journal of Business Ethics*, 2013, num. 116, pp. 49-65.
- 27 LARRIETA I. - RUBIN DE CELIS, VELASCO-BALMASEDA, E., DE BOBADILLA, F.S., ALONSO-ALMEDIA, M.D.M., and INTXAURBURU-CLEMENTE, G.: “Does having women managers lead to increased gender equality practices in corporate social responsibility?”, cit.
- 28 RENOARD, C. & LADO, H.: “CSR and inequality in the Niger Delta (Nigeria), *Corporate Governance (Bingley)*”, 2012, num. 12, pp. 472-484.
- 29 CHAKRABARTY, S. & BASS, A. E.: “Institutionalizing Ethics in Institutional Voids: Building Positive Ethical Strength to Serve Women Microfinance Borrowers in Negative Contexts”, *Journal of Business Ethics*, 2014, num. 119, pp. 529-542.
- 30 SPENCE, L.J.: “Small Business Social Responsibility: Expanding Core CSR Theory”, *Business & Society*, 2016, num. 55, pp. 23-55.
- 31 PEAKE, W.O., COOPER, D., FITZGERALD, M.A. and MUSKE, G.: “Family Business Participation in Community Social Responsibility: The Moderating Effect of Gender”, *Journal of Business Ethics*, 2017, num. 142, pp. 325-343.

and large family firms.<sup>32</sup> Dated 2016 is also a work of Rao & Tilt<sup>33</sup>, offering a critical literature review on boards' gender diversity and CSR decision-making, and calling for more qualitative studies to understand this relationship. Notwithstanding, the internal perspective keeps privileging quantitative methods to study the relationship between boards' gender diversity and CSR performance<sup>34</sup> and reporting.<sup>35</sup>

Furthermore, the external perspective encompasses new roles for consumers and local communities. In particular, in assessing the impact of sustainability strategies, gender differences in customers' CSR expectations and perceptions are explored.<sup>36</sup> Other contributions address CSR research to impacts on local communities, accounting for gender issues in the development of local CSR programs,<sup>37</sup> and considering women key-stakeholders within developing countries.<sup>38</sup>

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- 32 CORDEIRO, J.J., PROFUMO, G. and TUTORE, I.: "Board gender diversity and corporate environmental performance: The moderating role of family and dual-class majority ownership structures", *Business Strategy and the Environment*, 2020, num. 29, pp. 1127-1144; CAMPOPIANO, G., RINALDI, F.R., SCIASCIA, S. and DE MASSIS, A.: "Family and non-family women on the board of directors: Effects on corporate citizenship behavior in family-controlled fashion firms", *Journal of Cleaner Production*, 2019, num. 214, pp. 41-51; RODRIGUEZ-ARIZA, CUADRADO-BALLESTEROS, B., MARTINEZ-FERRERO, J. and GARCIA-SANCHEZ, I.M.: "The role of female directors in promoting CSR practices: An international comparison between family and non-family businesses", *Business Ethics*, 2017, num. 26, pp. 162-174.
- 33 RAO, K. & TILT, C.: "Board Composition", cit.
- 34 MCGUINNESS, P.B., VIEITO, J.P. and WANG, M.: "The role of board gender and foreign ownership in the CSR performance of Chinese listed firms", *Journal of Corporate Finance*, 2017, num. 42, pp. 75-99; YASSER Q.R., AL MAMUN, A. and AHMED, I.: "Corporate Social Responsibility and Gender Diversity: Insights from Asia Pacific", *Corporate Social Responsibility and Environmental Management*, 2017, num. 24, pp. 210-221 ; LIAO, L., LIN, T.P. and ZHANG, Y.: "Corporate Board and Corporate Social Responsibility Assurance: Evidence from China", *Journal of Business Ethics*, 2018, num. 150, pp. 211-225.
- 35 CUCARI, N., ESPOSITO DE FALCO, S. and ORLANDO, B.: "Diversity of Board of Directors and Environmental Social Governance: Evidence from Italian Listed Companies", *Corporate Social Responsibility and Environmental Management*, 2018, num. 25, pp. 250-266; CABEZA-GARCIA, L., FERNÁNDEZ-GAGO, R. and NIETO, M.: "Do Board Gender Diversity and Director Typology Impact CSR Reporting? ", *European Management Review*, 2018, 15, pp. 559-575; AMORELLI, M.F. & GARCIA-SANCHEZ, I. M.: "Critical mass of female directors, human capital, and stakeholder engagement by corporate social reporting", *Corporate Social Responsibility and Environmental Management*, 2020, num. 27, pp. 204-221; Id., "Trends in the dynamic evolution of board gender diversity and corporate social responsibility", *Corporate Social Responsibility and Environmental Management*, 2021, num. 28, pp. 537-554.
- 36 CALABRESE, A., COSTA, R., and ROSATI, F.: "Gender differences in customer expectations and perceptions of corporate social responsibility", *Journal of Cleaner Production*, 2016, num. 116, pp. 135-149; HUR, W-M., UDUJI, H. and JANG, J.H., "The Role of Gender Differences in the Impact of CSR Perceptions on Corporate Marketing Outcomes", *Corporate Social Responsibility and Environmental Management*, 2016, num. 23, pp. 345-357.
- 37 GROSSER, K.: "Corporate social responsibility and multi-stakeholder governance: Pluralism, feminist perspectives and women's NGOs", *Journal of Business Ethics*, 2016, num. 137, pp. 65-81.
- 38 MCCARTHY, L. & MUTHURI, J.N.: "Engaging Fringe Stakeholders in Business and Society Research: Applying Visual Participatory Research Methods", *Business and Society*, 2018, num. 57, pp. 131-173 ; UDUJI, J.I. & OKOLO-OBASI, E. N.: "Corporate social responsibility initiatives in Nigeria and rural women livestock keepers in oil host communities", *Social Responsibility Journal*, 2019, num. 15, 1008-1032; UDUJI, J.I., OKOLO-OBASI, E. N., ASONGU, S.A.: "Women's participation in the offshore and inshore fisheries entrepreneurship: The role of CSR in Nigeria's oil coastal communities", *Journal of Enterprising Communities*, 2020, num. 14, pp. 1008-1032; Id., "Sustaining cultural tourism through higher female participation in Nigeria: The role of corporate social responsibility in oil host communities", *International Journal of Tourism Research*, 2020, num. 22, pp. 247-275.

Quantitative studies are still prevalent (57 out of 71) and adopt more sophisticated and broader statistical analyses on samples of firms, structural equation modelling, surveys to managers and employees. Conversely, qualitative approaches (e.g., literature reviews, conceptualizations, and interview-based studies) are adopted with greater frequency than in the past.

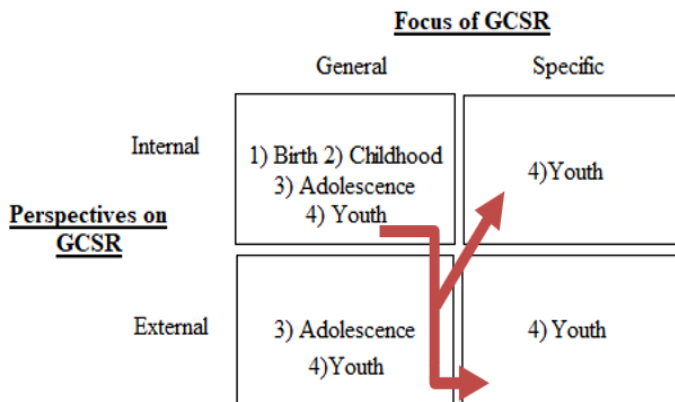


Figure 1. Evolutionary path of GCSR research. Source: own elaboration.

The bidimensional matrix above (Figure 1) matches focuses and perspectives of GCSR inquiry, collocating each phase in one or more quadrants. So far, the graphic shows how GCSR research has a main trunk (general focus, internal perspective), consolidating itself along all the evolutionary phases; and three more recent ramifications (general-external GCSR; specific-internal GCSR and specific-external GCSR).

## 2. The conceptual framework.

This heading has the scope to face the study goal (c), i.e., to reorganize existing research on GCSR to encourage further studies. For the purpose, it is offered the construction of a conceptual framework, in which the literature's analytic efforts converge. So far, as the majority of papers in the dataset deal with general GCSR (97 out of 104 studies), the framework has been built with this focus, i.e., large firms or CSR issues in general terms.

The general framework, represented in Figure 2, shows current and perspective GCSR research. During the thematic analysis key research themes and their connections have been firstly identified, and then grouped according to the dichotomic criteria general/specific focuses and internal/external perspectives. Coherently, research themes were logically organized in the space and connected through numbered arrows. Labels in clear boxes and solid-line arrows represent respectively themes and links covered by extant research, whilst circular boxes

and dashed arrows indicate novel research themes and relations proposed for future investigations.

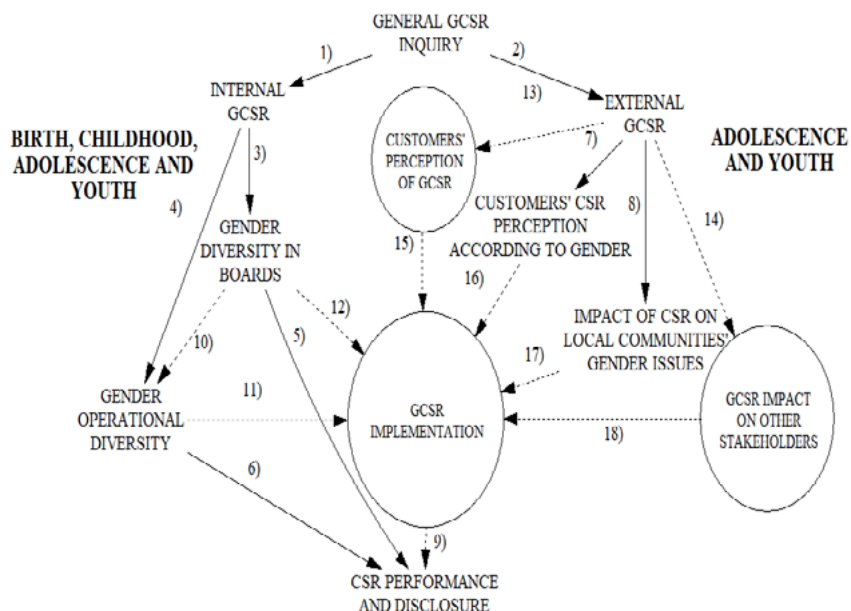


Figure 2. Conceptual framework. Source: COSTANZA, F., MINÀ, A., and PATERNOSTRO, S.: "Mapping the path of a gendered CSR", cit., p. 62.

Legenda: Labels in clear boxes = themes covered by general GCSR. Circular boxes = potential research themes from our conceptualization. Numbers = links between themes. Solid-line arrows = existing links. Dashed arrows = potential links.

From the top of Figure 2, the "General GCSR inquiry" is articulated into two main areas: internal (link 1) and external (link 2) GCSR.<sup>39</sup> Internal GCSR, present in all the development phases, privileges two main themes: gender diversity in boards<sup>40</sup> (link 3), and operational gender diversity, in management and employees<sup>41</sup> (link 4). These themes share as a common point the investigation of the effect of

39 LARRIETA-RUBIN DE CELIS, I., VELASCO-BALMASEDA, E., DE BOBADILLA, F.S., ALONSO-ALMEIDA, M.D.M. and INTXAURBURU-CLEMENTE, G.: "Does having women managers lead to increased gender equality practices in corporate social responsibility?", cit.; ARRIVE, J.T. & FENG, M.: "Corporate social responsibility disclosure", cit.; SKUDIENE, V. & AURUSKEVICIENE, V.: "The contribution of corporate social responsibility", cit.

40 For example, RODRIGUEZ-DOMINGUEZ, L., GALLEGO-ALVAREZ, I. and GARCIA-SANCHEZ, I.M.: "Corporate governance", cit.; MALLIN & G. MICHELON, C.A.: "Board reputation", cit.

41 KABONGO, J.D., CHANG, K. and LI, Y.: "The Impact of Operational Diversity", cit.; CHAUDHARY, R.: "Corporate social responsibility and employee engagement: Can CSR help in redressing the engagement gap?", *Social Responsibility Journal*, 2017, num. 13, pp. 323-338; NIE, D., LAMSA, A.M. and PUCETAITE, R.: "Effects of responsible human resource management practices on female employees' turnover intentions", *Business Ethics*, 2018, num. 27, pp. 29-41.

women's representation in the workplace on CSR performance and/or disclosure<sup>42</sup> (links 5 and 6).

The selected literature does not deal with the impact of the gender diversity in boards on the operational diversity (link 10). Moreover, the (prevalently) quantitative studies connecting gender and CSR do not show how organizational gender diversity can impact on CSR performance and disclosure (link 9), i.e., what is the causal tissue of numerical results. To acknowledge this research gap, the framework includes the new theme 'GCSR implementation', representing potential in-depth analyses on the practical translation of gender diversity into CSR results (links 11 and 12).

On the right side of Figure 2, the inquiry on external GCSR is mapped (link 2). This articulation, concerning the adolescent and the youth phases, pays attention to gender in the marketplace, with research on the role of consumer gender in perceiving CSR<sup>43</sup> (link 7), and the impact of CSR on gender issues within local communities<sup>44</sup> (link 8).

Current research on the consumer perception of CSR according to gender does not fully cover the potential role of responsible consumers in addressing CSR strategies;<sup>45</sup> in particular, it lacks analysis on how consumers, in general terms or in pace with gender, perceive GCSR (link 13). Furthermore, the external perspective should be extended to embrace the 'GCSR impact on other stakeholders' (link 14), for example, business partners and policymakers.

Overall, studies on external GCSR are mainly quantitative and aimed at the assessment of impacts and perceptions. On the contrary, they neglect investigations on how firms can operationally use stakeholder information to guide the implementation of GCSR strategies. Future research could fill this gap, thereby exploring links 15, 16, 17, and 18, also through qualitative and mixed research methods, fitting the complexity of GCSR applications. Thus, the theme 'GCSR

42 SHAUKAT, A., QIU, Y. and TROJANOWSKI, G.: "Board Attributes, Corporate Social Responsibility Strategy, and Corporate Environmental and Social Performance", *Journal of Business Ethics*, 2016, num. 135, pp. 569-585; AL-SHAER, H. & ZAMAN, M.: "Board gender diversity and sustainability reporting quality", *Journal of Contemporary Accounting and Economics*, 2016, num. 12, pp. 210-222.

43 CALABRESE, A., COSTA, R. and ROSATI, F.: "Gender differences", cit.; HUR, W-M, UDUJI, H. and JANG, J.H.: "The Role of Gender Differences", cit.; JONES, R.J. III, REILLY, T.M., COX, M.Z. and COLE, B.M.: "Gender Makes a Difference: Investigating Consumer Purchasing Behavior and Attitudes Toward Corporate Social Responsibility Policies", *Corporate Social Responsibility and Environmental Management*, 2017, num. 24, pp. 133-144.

44 RENOARD, C. & LADO, H.: "CSR and inequality", cit.; UDUJI, J.I. & OKOLO-OBASI, E.N.: "Corporate social responsibility", cit.; UDUJI, J.I., OKOLO-OBASI, E.N., ASONGU, S.A.: "Women's participation", cit.; Id., "Sustaining cultural tourism", cit.

45 MOHR, L.A., WEBB, D.J. and HARRIS, K.E.: "Do Consumers Expect Companies to Be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior", *Journal of Consumer Affairs*, 2001, num. 35, pp. 45-72; LEE, J. & CHO, M.: "New insights into socially responsible consumers: The role of personal values", *International Journal of Consumer Studies*, 2019, num. 43, pp. 123-133.

implementation' performs a bridge function, reconciling internal and external perspectives in a holistic manner.

#### IV. CONCLUSION.

Gender and CSR are two concepts that business management literature and practice lately tend to combine,<sup>46</sup> so that it is possible to recognize the emergence of a GCSR body of knowledge.<sup>47</sup> The latter is fragmented and seems to fit the traditional focus of CSR on large firms.<sup>48</sup>

This paper aimed at filling these gaps by looking at three research goals: (a) To analyze the main features of previous studies on GCSR; (b) To detect critical development phases in research on GCSR; and (c) To reorganize existing research on GCSR to encourage further studies. In order to address these goals, it was proposed a systematic literature review on a sample of 104 papers. A thematic analysis of the selected sources converged to two main outputs, contributing to gender and CSR literature. First, the identification of an evolutionary path, made up of four phases of development in GCSR inquiry (birth, childhood, adolescence, and youth). Second, the construction of a conceptual framework, useful to systematize current research and orient future studies. The phases of the development path are characterized by an exponential number of articles, and this fact witnesses the growing attention of scholars for GCSR themes. Also, this paper reassessed the state of art of existing literature on GCSR and called attention to potential research opportunities.

Concerning the evolutionary path, this starts with early studies combining gender and CSR with a general focus and adopting an internal perspective, then exploring GCSR from an external perspective, to culminate with the emergence of specific focuses on SMEs, family businesses and family SMEs. The literature review also highlights the prevalence of quantitative studies targeting large firms, correlating gender diversity in boards and CSR performance and disclosure; and paying attention to few external stakeholder categories. The emerging conceptual framework, distinguishing between an internal and an external perspective of GCSR, broadens the research by linking existing themes currently unrelated and proposing new ones.

46 GROSSER, K. & MOON, J.: "CSR and Feminist Organization Studies", cit.; RAO, K. & TILT, C.: "Board Composition", cit.; Id.: "Board diversity", cit.

47 VELASCO, E., ALDAMIZ-ECHEVARRIA, C., FERNANDEZ DE BOBADILLA, S., INTXAURBURU, G. and LARRIETA, I.: "Guía", cit.; VELASCO, LARRIETA, E.I., INTXAURBURU, G., FERNANDEZ DE BOBADILLA, S., ALONSO-ALMEIDA, M.M.: "A model", cit.

48 HSU, J.L. & CHENG, M.C.: "What Prompts Small and Medium Enterprises to Engage in Corporate Social Responsibility? A Study from Taiwan", *Corporate Social Responsibility and Environmental Management*, 2012, num. 19, pp. 288-305; CASTEJON, P.J.M. & LOPEZ, B.A.: "Corporate social responsibility in family SMEs: A comparative study", *European Journal of Family Business*, 2016, num. 6, pp. 21-31.

Based on that, more qualitative studies on gender diversity in boards, management, and employees are suggested; and other inquiries (adopting qualitative and mixed research methods) targeting the 'GCSR implementation' are called for. This is a new research theme identified to indicate operational methods through which gender diversity in firms is translated into CSR results. The inclusion of such variable stimulate qualitative studies on boards and operational gender diversity, suitable to provide new insights and a systemic view of gendered CSR dynamics.<sup>49</sup> Future works should also investigate how firms can effectively use stakeholder information to guide the implementation of GCSR strategies. In this regard, other external stakeholders than consumers and local communities should be taken into account.

Overall, this paper contributes to a better understanding of the GCSR field. Furthermore, the ideas and stimuli provided can encourage more insightful studies beyond the principal focus of the investigation. However, it is worth specifying that the provided research guidelines do not claim to be exhaustive. They rather represent a starting point for addressing future studies on GCSR, which has reached a youth, unripe stage according to the temporal analysis. On the contrary, this research could contribute to lead the inquiry towards a "conscious adulthood" evolutionary phase.

Most of the literature on GCSR focuses large firms. This fact could be interpreted by looking at CSR research in general terms, without including gender issues, that initially privileged the large dimensions, and only recently started to pay attention to SMEs and family SMEs.<sup>50</sup> Thus, it is possible to envision a similar trend for GCSR inquiry, to be treated as a relatively "immature", close research field, with a wider number of papers dealing with specific focuses in GCSR, in particular, on SMEs and family SMEs. On the one hand, when it comes to CSR management and information disclosure "SMEs should learn from larger organisations".<sup>51</sup> On the other side, it is essential to recognize that SMEs are not just "little big firms",<sup>52</sup> so transferring on them conceptual and operational tools initially designed for the large dimension cannot be automatic and needs adjustments and deep reflection. For this reason, future research could consider qualifying factors for SMEs and family SMEs, such as the gender of the owner/manager (since a board of directors may be not present), the family influence (e.g., family cultural background, family generation), the flexibility and the presence of informal mechanisms, typical of this

49 RAO, K. & TILT, C.: "Board Composition", cit.

50 CASTEJON, P.J.M. & LOPEZ, B.A.: "Corporate social responsibility", cit.; HSU, J.L. & CHENG, M.C.: "What Prompts Small and Medium Enterprises to Engage in Corporate Social Responsibility? ", cit.; MURILLO, D. & LOZANO, J.M.: "SMEs and CSR: an approach to CSR in their own words", *Journal of Business Ethics*, 2006, num. 67, pp. 227-240.

51 MURILLO, D. & LOZANO, J.M.: "SMEs and CSR", cit.

52 TILLEY, F.: "Small Firm Environmental Ethics: How Deep Do They Go? ", *Business Ethics: A European Review*, 2000, num. 9, p. 33.



kind of firms. Even in this case, the external perspective on GCSR should consider a wider spectrum of stakeholders, also giving space to family-related ones.

The proposed study has some limitations. First, the literature was searched on Scopus by entering specific keywords and adopting selection criteria for articles pertaining to business, management, and administration. Future research could contemplate other scientific databases, selection criteria, and sources (e.g., book chapters, conference papers). Second, the focus on SMEs, family firms and family SMEs, highlighted in the youth phase of the development path, has not considered differences in the notion of small and medium-sized enterprises, for example, according to EU and US statistics. Finally, in the future the definition of the evolutionary phases could consider the legislation of norms and regulations on gender equality issues.

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