

Towards a Comprehensive Model for CSR in Iran: A Systematic Literature Review

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Abstract: Although the start of the studies on corporate social responsibility (CSR) goes back to the 1960s, it has not been long since businesses have paid attention to it in Iran. In this study, English and Persian articles have been reviewed to explore the CSR models which are being used in both contexts to understand the crucial dimensions of their models. Having two different CSR models, English/Persian, and their dimensions, allows a comparative approach and some recommendations for the Iranian context to benefit more from CSR activities. In this regard, a systematic literature review of CSR models in Iran was conducted using secondary data with a qualitative approach and practical purpose. At first, the focus was on English articles in the field of CSR in the period from 2018 to 2022, and then the review of Persian articles in the same field at the same period of time. Starting with 2013 English articles and 733 Persian ones, excluding inappropriate articles based on Tranfield et al. (2003) suggestion in four steps, a final sample of 23 English and 16 Persian articles was obtained. The classification of the extracted codes showed 21 CSR dimensions in English, and 13 ones for Persian models, while 9 of them had overlap in both. The main finding of the article was knowing the point that although there are similarities between the dimensions of the CSR models being used in Iran and other countries, the differences can be divided into two categories: The first group of the differences, which can be caused by the culture, laws, religions, and perceptions of CSR, and changing them if not impossible, but very difficult and maybe not necessary. On the other hand, taking steps to reform the second group of differences requires some actions from the policymakers, government, and businesses.

Keywords: Corporate Social Responsibility; Social Responsibility; CSR; Models of CSR; Dimensions of CSR

1. Introduction

Recently, the concept of Corporate Social Responsibility (CSR) has attracted a huge deal of research attention with increasing importance. There are obligations in companies to the community, which are beyond the revenues of shareholders. Businesses need to be economically competitive, environmentally sustainable, and socially responsible irrespective of their type and size (Dawit et al, 2021). The evolving environmental, economic, and social challenges of society lead to more complicated issues like climate change, poverty, and unemployment. Such challenges are massive political and economic power throughout this century as well as innovations and driving technological changes (Li et al, 2016). Although, different investigations have been performed in Iran on CSR covering various economic sectors and industries, there are still several non-answered questions about CSR in Iran. In the present study, it was attempted to respond to some of these questions through a systematic review of CSR in the literature in Iran. For instance: Do Iranian companies and industries have a unique and distinct approach from those in Western countries? How is CSR viewed in the Iranian context? What unique dimensions can be recognized in the Iranian context to inform a more globalized CSR view? In the present study, it was attempted to respond to some of these questions through a systematic review of CSR in the literature in Iran.

The paper was set as follows. In section 2, a literature review of CSR models in the world is described. In section 3, our methodology is reviewed including the description and case selection, data collection, and data coding procedure. Section 4 presents our findings regarding two various models. The discussion and conclusions of the paper are presented in section 5 .

2. Literature review

2.1 CSR and corporate competitiveness

Several countries in the world try to improve their competitiveness via responsible competitiveness policies (Poljašević, 2012). Albareda et al (2007) considering the European countries' method of CSR, identified four

government models of CSR fostering including the business in the community model, the partnership model, citizenship, and sustainability model, and the agora model.

Midttun et al (2006) identified five European models of fostering CSR by governments based on the earlier work of Sapir (2005). They include Nordic, Anglo-Saxons, Continental 1, Mediterranean, and Continental 2 models.

Maon et al (2015) divided European countries into five classes based on CSR initiatives. It was suggested that the regional background of corporate actors echoes the different orientations and variations for developing and proposing CSR-based initiatives.

There are differences in CSR models in the USA and Europe associated with public perception, corporate culture, and structure, as well as the legal environment in these countries. Sorokivska et al (2019) classified three major models of CSR, namely American, European, and Japanese considering the noteworthy differences in comprehension of CSR among contemporary entrepreneurs and scholars in the United States and Europe, driven by historical, social, and cultural features.

Four CSR models were analyzed by Pustokhin and Pustokhina (2020) including the European, the American, the Canadian, and the British national model of CSR. Each of them possesses specific peculiarities to differentiate one national model from another. Based on the data discussed, through a brief review a general idea can be made for the studied CSR models.

2.2 CSR in Iran

Different investigations have been performed in Iran on CSR covering various economic sectors and industries (Kashanipour et al., 2018; Talebnia et al., 2018; Ghorbani et al., 2020; Sajasi et al. 2019; Fatourehchi et al., 2020; Sobhani et al., 2020; Alavi et al., 2020; Darini, 2020; Raoufimaram et al., 2021; Khalifehsoltani et al, 2021).

CSR exists in Iran as an Islamic and national robust tradition through an institutional mechanism known as 'Waqf' (foundation). It is restricted to the building of schools, mosques, hospitals and clinics, and other charitable centers. Though, the modern definitions have been recently propounded for CSR in Iran by some government officials, businesses, NGOs, and academic communities. With the development of companies and the growth of competition in the business environment, CSR was noticed in managerial strategies and processes (Heidarzadeh Hanzaee and Rahpeima, 2013).

The World Sustainable Development Index (2017) ranked Iran as the 89th country out of 157 (Environmental Protection Agency, 2016) in terms of lack of appropriate comprehension and development, disregard for the concept of "social responsibility, and uncontrolled growth". It was proven as the most unparalleled principle and important strategy for sustainable development (Chavoshbashi, 2008). According to Minaei et al (2020), performances and credibility have been undermined by overlooking the environmental social responsibility dimensions of sustainable development in governmental organizations in developing countries such as Iran.

2.3 Research objectives and gaps

In each country, the importance and comprehension of CSR can vary owing to the involved cultural aspects (Ho et al, 2012; Ringov and Zollo, 2007). The culture of a nation has a fundamental role in the environmental and social challenges of the companies (Horak et al, 2018) and shapes the expectations of the stakeholders regarding CSR issues (García-Sánchez et al, 2016). Koprowski et al (2021) found that the community, employees, corporate governance, and the environment are affected by the cultural differences between countries in business activities. Poljašević (2012) showed that choosing a specific approach and model to encourage CSR at the national level is based on several factors including the historical traditions, institutional, political, and social structure, and other civil associations in the society.

Considering the role of culture on CSR and the lack of novelty of the subject in Iran, the present work was performed to present a systematic literature review on the CSR models in Iran and compare them to other CSR models in the American and European texts.

2.4 Research questions

We defined three questions to achieve an overview of the CSR models, as follows:

RQ1. Which CSR models are examined mostly in English articles? And what are their dimensions?

RQ2. Which CSR models are examined mostly in Persian articles? And what are their dimensions?

RQ3. What are the differences and similarities between the dimensions of the CSR models in Persian and English articles?

3. Methodology

In the present work, the systematic review (SR) method was used. SRs are based on evidenced for literature review in the field. According to Petticrew and Roberts (2008), the method is useful to map out the areas of uncertainty and identify where no relevant or little research was performed, and where new studies are required (Fink, 1998; Becheikh et al, 2006).

Although, there are some narrative literature reviews on CSR models, we could not find any systematic review of the CSR models, particularly in Iran. We conducted a systematic review based on the guidelines of Tranfield et al (2003).

3.1 Keywords and search strategy

To initiate searching, a pilot search was performed via a simple string “corporate social responsibility”, and then “social responsibility”, “CSR”, “CSR models” and “dimensions of CSR” in all the potential electronic databases. Then, related conferences and journals publishing research on CSR in English articles were identified. To search Persian articles, we utilized the translation phrases in Persian.

The most important English databases were Cambridge Journal, Emerald Insight, Google Scholar, Oxford Journals, JSTOR, Science Direct, Sage Journals, Springer Link, Scopus database, Scimago, and Elsevier. The Persian databases for searching included Irandoc, ISC, SID, magiran, noormags, Civilica, academia, and Ricest. Our period was limited from “January 2018” to “March 2022”. Regarding the search method and string, the maximum keywords were identified and various search strings were developed for each database. Both English and Persian databases were searched multiple times with various combinations of search strings and keywords.

3.2 Quality of primary studies

3.2.1 English language articles

Here, using the search strings, databases were selected one after the other, and 2013 English studies were retrieved. Then, the relevant studies were selected by reading the titles of the displayed abstracts or results if the title did not appear related. We excluded 1211 irrelevant studies by this manual screening process based on the title, and then, 509 irrelevant articles after reading the abstracts. We chose 383 relevant studies from the chosen databases, which were decreased later to 97 after examining the contents of the studies in multiple databases. Controlling the information of the remained articles was the last step, by which we excluded 74 English studies. Ultimately, 23 English articles remained related to the specified period (Figure 1).

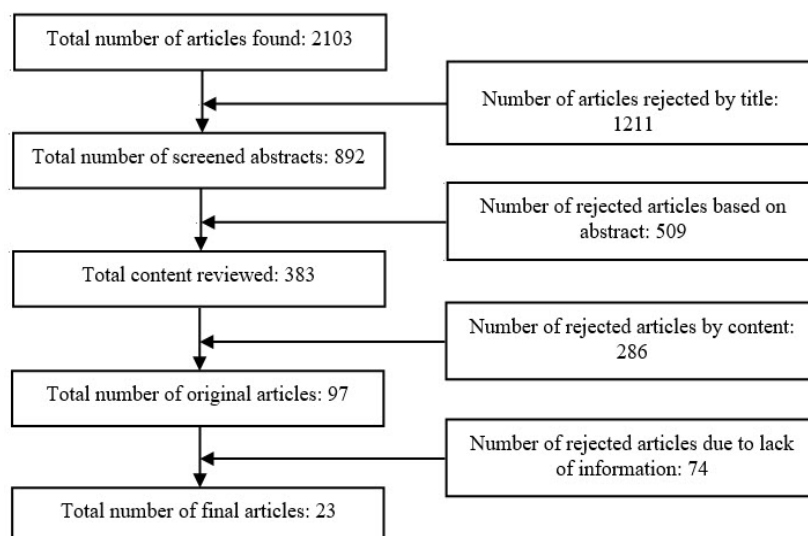


Figure 1: The process of identifying and removing English articles

3.2.2 Persian language articles

First, 733 studies were found among Persian articles, of which 519 contained irrelevant titles, 113 had irrelevant abstracts, and 37 were with irrelevant content. We eliminated 48 articles owing to the absence of information. Finally, 16 Persian articles remained related to the topic during the time (Figure 2).

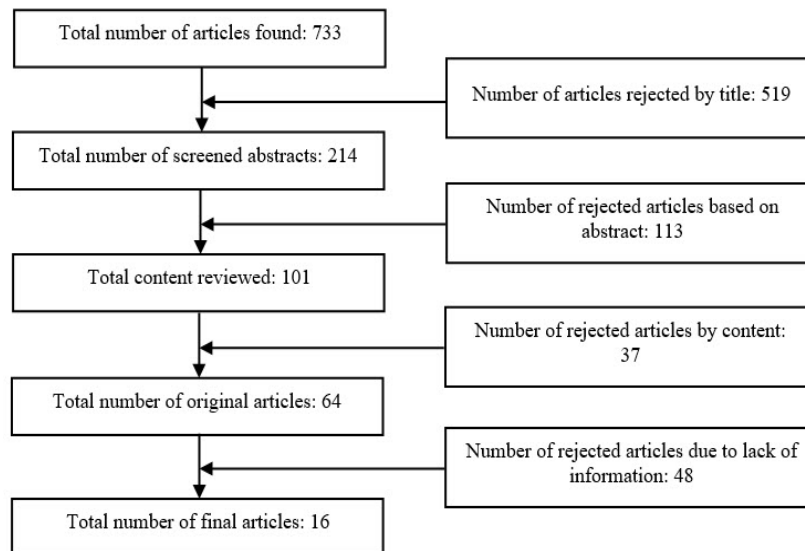


Figure 2: The process of identifying and removing Persian articles

Considering the study of Tranfield et al (2003), two data extraction forms were developed in Microsoft Excel to decrease bias and human error in the systematic review, both for English and Persian studies. We stored the information about the studies including title, publication year, author/s, name of the journal, country of research, online database, and made a research classification scheme. To assess the quality of the studies, we ensured that the chosen studies were published in peer-reviewed indexed journals only.

3.3 Inclusion and exclusion criteria

The inclusion and exclusion criteria in the present work were based on the research question(s) (Tranfield, 2003). Papers irrelevant to the research questions(s) or studies on specific topics providing little direction on the review methodology were excluded, and only articles were included related to the Models of CSR.

3.4 Data extraction

Each paper was carefully read and the dimensions of the CSR were extracted in the Excel files. Then, the extracted dimensions in Persian and English articles were separately classified and compared. Tables 1, 2 show extracted codes from English language articles and Persian ones, respectively.

4. Findings

4.1 General characteristics

First of all, we classified the distribution of publications per year for the period 2018-2022 to find the time period in which much attention was paid toward models of CSR in English and Persian language articles, respectively (Figure 3).

Then we categorized English and Persian articles based on the journals to find which of them has been more active in the field. *"Social Responsibility Journal"* with 4 published English papers is the most prominent in this term, and *"Society and Business Review"*, and *"Hospitality and Tourism Management"* with 2 English papers in the studied take the second place. Among Persian journals, *"Accounting and Auditing Researches"* with 3 published papers, and *"Environmental Education and Sustainable Development"* with 2 Persian publications are in the first and second positions. Besides, the countries that English language articles have more focused on the field are China, the Republic of Korea, and Turkey with 3, 2, and 2 articles, respectively.

Table 1: The codes extracted from English language articles

No.	Extracted codes	Reference
1	environmentally friendly products, energy saving, not using toxic ingredients, and natural resources in danger of depletion, being transparent in corporate environmental reports, committed to developing employees	Le (2022)
2	innovative capability, pollutants emission reduction, institutional environment, green environmental development	Zeng et al (2022)
3	beliefs about climate change	Huang and Lin (2022)
4	human rights, community involvement	Shipton and Dauvergn (2022)
5	customer, employee, community, environment	Bahta et al (2021)
6	economic, social, environmental, governance	Maali et al (2021)
7	environmental and social performance	Hichri and Ltifi (2021)
8	economic, environmental, social	Rossi et al (2021)
9	community and environmental responsibilities	Saenz (2021)
10	regulative, mimetic, normative, investor and community pressures	Famiyeh et al (2020)
11	internal and external CSR	Wang et al (2020)
12	economic, legal, ethical and philanthropic responsibilities	Zainee and Puteh (2020)
13	CSR to social and non-social stakeholders, customers and employees	George et al (2020)
14	economic, ethical, legal and philanthropic CSR	Lee et al (2020)
15	environmental, social, economic, stakeholder and voluntariness dimensions	Su and wanson (2019)
16	ethical, legal and economic CSR	Grover et al (2019)
17	environment, social and governance	Jeffrey et al (2018)
18	economic, social and environmental	Gursoy et al (2019)
19	economic, legal, ethical and philanthropic components	Al Mubarak et al (2019)
20	internal CSR	Gangi et al (2018)
21	contribution to health and education sectors, activities for natural disaster and employees, environmental issues, product/services/statements	Fallah and Mojarrad (2019)
22	economic, social and environmental responsibilities	Park (2018)
23	community and environment-oriented social responsibilities	Boğan and Dedeoğlu (2019)

Table 2. The codes extracted from Persian language articles

No.	Extracted codes	Reference
1	environmental sustainability, interaction with social capital, improving the quality of life, economic stability, community safety and security, ethical, charitable and voluntary activities	Raoufimaram et al (2021)
2	economic, social and environmental components, Stakeholders, voluntary activities	Goudarzi and Hoseinishokrabi (2021)
3	environment and public interest, philanthropy, animal protection	Labafi et al (2021)
4	economic, social, political, cultural, legal, moral, philanthropic, and environmental components	Khalifehsoltani et al (2021)
5	legal, social, and moral components	Forughinasab et al (2021)
6	human resources, performance, seek participation, environment	Ghorbani et al (2020)
7	responsiveness, economic components, maintaining social and cultural respects, environmentally oriented, Observance of public rights, upholding Islamic values, central justice	Sobhani et al (2020)
8	business ethics, legal, economic and moral components, charitable activities	Darini (2020)
9	humanitarian, and Innovative social responsibility	Fatourehchi et al (2020)
10	philanthropy, environmental, Media-News	Alavi et al (2020)
11	legal, economic, moral, humanitarian components	Alidadiani and Soleimanpour (2019)
12	economic, legal, altruistic, moral responsibilities	Ghasemnejad et al (2019)
13	legal, economic, moral, humanitarian, environmental, and social components	Sajasi et al (2019)
14	legal, economic, moral, social, and environmental components	Mousavi et al (2018)

No.	Extracted codes	Reference
15	attention to charity, moral, legal and economic components	Kashanipour et al (2018)
16	Islamic moral system, principles of Islamic business, profit and loss system, Islamic accounting regulations	Talebnia et al (2018)

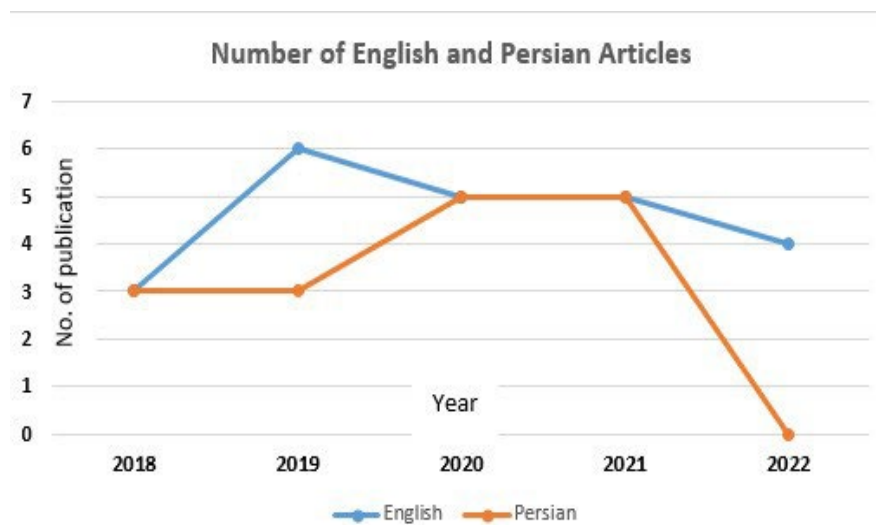


Figure 3: Distribution of the publication per year

4.2 Results of classification

The codes extracted from English-language articles in the field of CSR were carefully examined and 21 general categories of dimensions were identified (Table 3). Moreover, 13 general categories of dimensions were identified from Persian-language articles (Table 4). Figure 4 , 5 show each code's frequency(ies) in the selected English and Persian articles, respectively.

It is noteworthy that, the numbers of the codes on the X-axis in Figures 4 and 5 are the numbers of the presented code in Tables 3 and 4, respectively.

Table 3: Classification of codes extracted from English language articles

No.	Categories
1	environment
2	not using toxic ingredients and pollutants emission reduction
3	energy saving
4	using the renewable energy
5	transparent reporting
6	developing the employees
7	to be innovative
8	philanthropic responsibilities
9	social responsibilities
10	attention to the customers
11	economic responsibilities
12	government requirements
13	legal responsibilities
14	ethical responsibilities
15	voluntary actions
16	external pressures
17	stakeholders
18	contribution to health sector
19	contribution to education sector
20	help managing the natural disaster crisis
21	quality of products and services

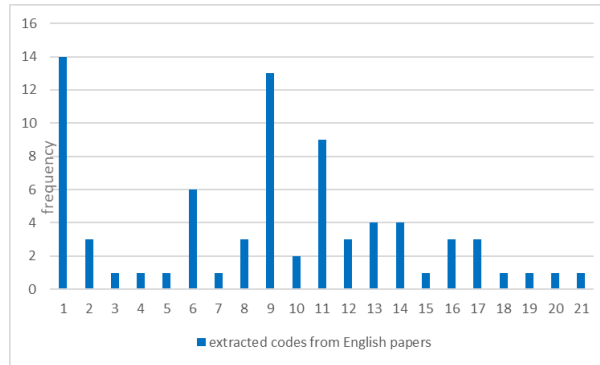


Figure 4: Extracted codes from English-language papers

Table 4: Classification of codes extracted from Persian language articles

No.	Categories
1	environment
2	social, benevolent and public benefit affairs
3	humanitarian affairs and improving the quality of life
4	economic components
5	security, law, and justice
6	orbital ethics and Morality
7	voluntary and Charitable actions
8	animal rights
9	political components
10	cultural components
11	accountability and informing
12	performance results
13	Islamic laws and values

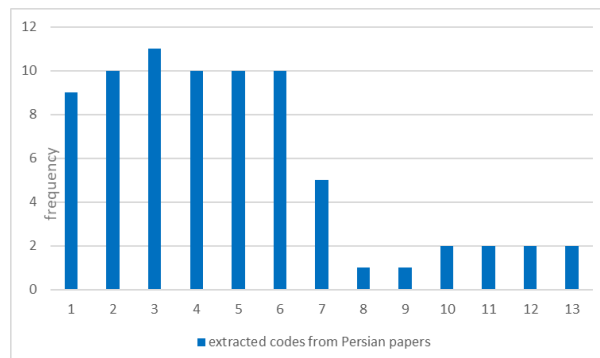


Figure 5: Extracted codes from Persian-language papers

Another finding of the paper is about the most popular codes among extracted ones in English and Persian language articles in Figures 4 and 5. “Environment” and “social responsibility” with 14 and 13 times are the most frequency codes in English articles. It means these two codes can be seen respectively in the 66.67 and 61.90 percentage of the CSR models of English papers. On the other hand, “humanitarian affairs and improving the quality of life” with 11 times is occupied the first position in the CSR models of Persian papers, which is about 84.62 percent of these articles. The second position with 10 times in Persian articles has 4 competitors by name “social, benevolent, and public benefit affairs”, “economic responsibility”, “security, law, and justice”, and “orbital ethics and morality”. These codes have been used in the 76.92 percent of the CSR models of Persian papers.

The identification dimensions of English and Persian articles were compared indicating that 9 classes out of 13 Persian articles overlapped with English articles. These 9 classes included “attention to the environment”, “social, benevolent and public benefit affairs”, “humanitarian affairs and improving the quality of life”, “economic components”, “security, justice, and law”, “voluntary actions”, “orbital ethics and morality”, “accountability and informing”, and “performance results”. Furthermore, we performed a more detailed comparison and examination of the categories and codes extracted from Persian and English articles. It was indicated the

dimensions of “animal rights”, “political components”, “cultural components”, and “Islamic laws and values” were considered only in Persian articles (Figure 6).

We also found 12 categories, which were considered only in the English articles including “not using toxic ingredients and pollutants emission reduction”, “using renewable energy”, “energy saving”, “developing the employees”, “innovativeness”, “the customers”, “government requirements”, “external pressures”, “the stakeholders”, “contribution to the health sector”, “contribution to the education sector” and “help to manage the natural disaster crisis”.

Figure 6 shows the model. In this model, the middle column is about overlapped dimensions on both groups of articles and the left and the right columns are about specific dimensions of Persian and English articles, respectively.

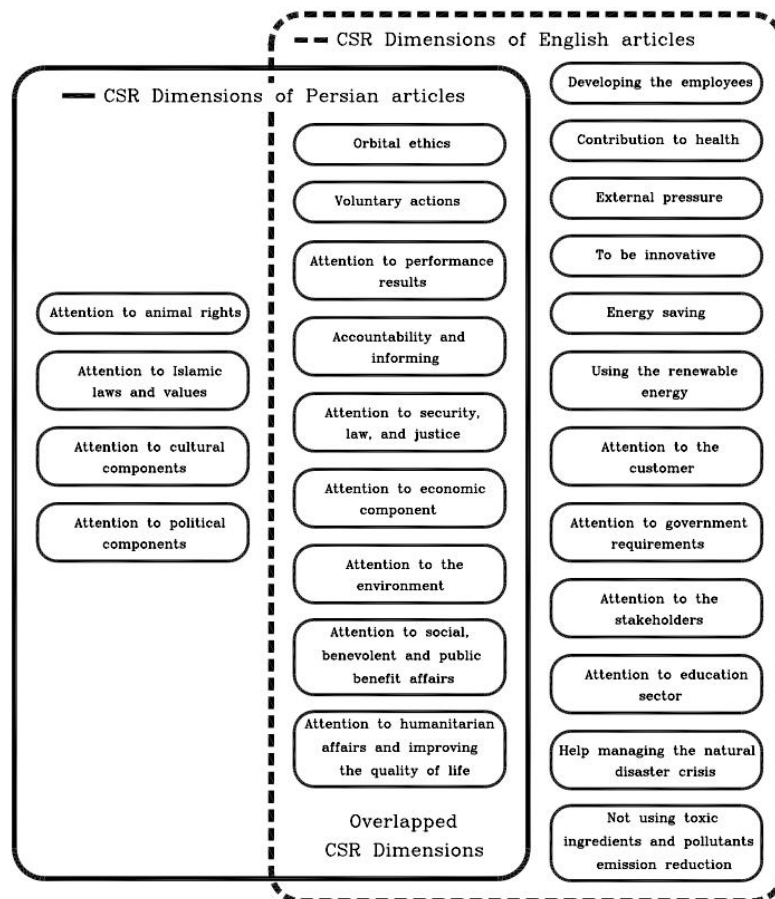


Figure 6: The extracted dimensions of English and Persian language articles

5. Discussion and Conclusions

CSR is dated back hundreds of years ago. However, it was less considered for practical purposes mostly related to today's executives. CSR is highly believed as a Western invention (highly true in its modern conception). However, it was evidenced that in developing countries CSR is strongly based on deep-rooted indigenous cultural traditions of philanthropy, community embeddedness, and business ethics. According to editors Birch and Moon (2004), CSR performance is greatly different between countries in Asia, with various CSR issues being tackled (e.g. education, employee welfare, environment) and modes of action (e.g. volunteering, foundations, and partnerships). On the other hand, Chapple and Moon (2005) in Asia concluded that ‘CSR considerably varies among Asian countries. However, this difference is not clarified by development rather than by factors in the respective national business systems (p. 415). Although, there are some CSR models which are being used in the developed European countries, it needed to find out the CSR models in Iran as a developing Asian country. Based on the conducted systematic literature review on English and Persian CSR models, we concluded that there are several overlapped dimensions. On the other hand, each of the models has some specific dimensions that haven't been used on the other one.

The differences between Persian and English CSR models can be caused by the cultures, laws, religions, and perceptions of CSR, therefore, nobody can force them to follow the other one's dimensions. Although due to universal expectations, Persian models should more focus on some of the neglected codes of English models, such energy saving and using the renewable energy. This can be a fruitful and practical output for Iranian policymakers, businessmen, shareholders, and other Iranian to understand where they are stand in terms of CSR and what should they do to improve themselves via CSR.

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