Abstract
Corporate social responsibility is an important international business issue strongly related to the strategy of multinationals corporations. This paper aims to analyze the scientific literature (from Scopus and Web of Science) about CSR regarding the strategies of multinationals. A systematic literature review was presented as well as perspectives for its development.

Keywords: Multinational, Strategy, Systematic literature review.

INTRODUCTION

The role and responsibility of companies for more sustainable development are increasingly highlighted. Such fact can be observed especially for the reality of multinational enterprises (MNEs), due to the influence of these on global activities, because they deal with different institutional settings. This fact may accelerate or delay the process of sustainable development, both locally and globally (Dunning 2009; Kolk and Van Tulder 2010).

MNEs deal with the challenge of balancing their internationalization strategies with the range of actions within the scope of corporate social responsibility (CSR) (Kolk and Van Tulder 2010), setting up a medium that companies can use to contribute in achieving the sustainable development. Thus, a change can be observed in the reality of international business which CSR begins to be considered strategic for multinational because it configures relevant part of the challenges of globalization (De Chiara and Spena 2011; Dunning 2009).

The attention given to CSR goes beyond a contemporary social concern, but it represents an important issue of international business, which is strongly related to the strategic behavior of multinational companies. What it can be seen as negative for some companies it is representing new business opportunities to others, allowing them to gain competitiveness by entering in new markets and developing new products and services (Pinkse and Kolk 2012).

Based on the strategic position that CSR has had on the role of the MNE it is formulated the following research question: what is the panorama of international scientific research regarding corporate social responsibility of multinational companies? In this context this research aims to
analyze the international scientific production on the subject CSR in the strategy of multinational companies. In order to do this, it was developed a systematic review of literature as having consultation base articles published in national and international journals indexed by Web of Science.

**CORPORATE SOCIAL RESPONSIBILITY STRATEGY IN MNE**

Multinational companies are acting not only as economic agents, but especially as moral agents, responsible for global change (De Chiara and Spena 2011). They shall become aware of their power to create and destroy in order to choose the most appropriate strategies for supporting the sustainability and future prosperity of the global economy (Collier and Wanderley 2005; De Chiara and Spena 2011).

In analysis of multinational companies, a relevant topic is the relationship of such organization with its stakeholders for the achievement of corporate social responsibility strategies. It highlights the importance of relations with suppliers, since CSR is increasingly important with regard to supply chain management, in which there is a growing pressure to increase the level of monitoring to ensure greater control of the supplier. When considering that the CSR strategy of a multinational company is able to transmit effectively these practices to their foreign subsidiaries, the MNEs have the potential to function as mechanisms for the harmonization on the progress of standards of CSR to international level (De Chiara and Spena 2011).

For a company to be considered as having a corporate social responsibility strategy, this has to go through the call for Munilla and Miles (2005) Social Responsibility Continuum which it begins a compliance perspective, which there is compliance with legal and ethical requirements. It undergoes a strategic perspective, in which there is change of business models. In this case there is the inclusion of CSR strategies aimed at creating economic return for shareholders; coming in a forced perspective, in which there is a pressure from stakeholders for companies to go beyond compliance interests or strategic and invest resources that may not be on the interest to shareholders (Miles et al. 2006).

The term CSR should go beyond the management objectives of multinational companies. Even though being essential the effort to achieve its competitiveness goals through a global production network, such companies cannot fail to include questions about the adoption of responsible behavior (Mohan 2006). Corporate social responsibility extends the view of nature and the management of multinational companies, calling for a new theoretical point of view, requiring a new way of thinking the strategies of multinationals (De Chiara and Spena 2011).

The present study adopts the concept of CSR proposed by the World Business Council for Sustainable Development (2000) which states that: “Corporate social responsibility is the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life”.

The CSR activities in multinational companies are seen as increasingly strategic in the sense that they affect the core business of the company and its growth, profitability and survival, as well as being a potential source of competitive advantage (Kolk and Pinkse 2008; Porter and Kramer 2006). Thus, Kolk and Van Tulder (2010) state that some companies are looking to link their CSR strategies for basic activities in order to manage international operations and thereby gain "permission" to act in different cultural and institutional contexts.
**METHODOLOGICAL PROCEDURES**

This research is characterized as a systematic literature review and considered for its formulation the Waddington et al. (2012, p. 360) “a systematic review has a clear protocol for systematically searching defined databases over defined time period, with transparent criteria for the inclusion or exclusion of studies, as well as the analysis and reporting of study findings”.

The criteria used to compile the survey were as it follows:

a) chronological: it did not have search period of restriction in order to reach all possible work referred on the subject, so it was used throughout the range of databases Web of Science (1864-2015);

b) terminology: the construction of the search string was made from the selection of key terms in the literature that matched the base "Corporate social responsibility + strategy + multinational corporation". After different combinations, it came to the following string: Multinational AND (Enterprise* OR Corporation*) (Topic) AND Strateg * (Topic) AND "Corporate social responsibility" (Topic).

c) databases: the basis chosen for the search of articles was the Web of ScienceTM Core Collection (Vitorino Filho et al. 2015; Affeldt and Vanti 2009; Cruz et al. 2015).

d) domains search: the base Web of ScienceTM Core Collection has this subdivision, where it was decided to seek for Science Technology and Social Science;

e) research areas: filtered by Business economics, social sciences other topics, Engineering and Operations research management Science;

f) document types: it was chosen to check for Article + Review, because it works peer reviewed;

g) language: it was decided to search for articles in English only.

**Exclusion Criteria**

The articles found through search terms were submitted to the following exclusion criteria in order to refine the sample. Initially refinement was performed by reading the abstracts, being considered the following exclusion criteria: those works that did not address the three main themes of this research - corporate social responsibility, strategy and multinationals. The refined sample from these exclusion criteria underwent read the full text to perform the steps of the data analysis. However, if the study did not present adherence to the research topic as well as the absence of the necessary elements for their classification, it would also be deleted.

**Data Analysis**

Data analysis was done in two stages. In the first stage, Descriptive analysis of articles, data were analyzed using one of content analysis techniques, categorical analysis (Bardin 1977). Studies were used to classify some categories: nationality of the authors, surveyed sectors, journals, year and methodological procedures. The second stage of analysis, called exploratory, it consists on the identification of the CSR settings present in the analyzed articles as well as theories used to address the issue.

**ANALYSIS OF RESULTS**
The consultations were held in December 2015. The search results are shown in Table 1, along with their respective search terms.

<table>
<thead>
<tr>
<th>Steps of Exclusion</th>
<th>Quantity of Found Papers</th>
</tr>
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<tbody>
<tr>
<td>(=)Total articles found</td>
<td>102</td>
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<tr>
<td>(-)Articles eliminated by reading the abstracts</td>
<td>31</td>
</tr>
<tr>
<td>(-)Articles eliminated by reading the full paper</td>
<td>3</td>
</tr>
<tr>
<td>Total Articles</td>
<td>65</td>
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After the identification of 102 works, exclusion steps were performed. After removing the articles from reading abstracts refined sample it was subjected the reading of texts, in order to perform the steps of the data analysis. Those studies showed no adhesion to the subject of research, and it did not make possible the identification of the required elements for achieving the analysis steps were also discarded. At this stage, it was excluded 3 more works, resulting in a final sample of 65 articles for analysis.

**Descriptive Analysis of Articles**

The first step consists on categorical knowledge of the analyzed articles. The categories analyzed are: nationality of the authors, main researchers of the topic, surveyed sectors, journals, year and methodological procedures.

The first category, nationality of the authors, was considered in order to verify which countries are having a research focused on the issue of CSR as a strategy of multinationals. The analysis as presented in Figure 1, showed that the majority of the authors (21%) are in the United States.

![Figure 1 - Nationality of the authors of the sample](#)

As for the main researchers of the topic, it can be seen that some authors stand out in the sample analyzed by providing a quantitative production superior to the others. Table 2 shows the names and absolute quantities of articles of each author.
Table 2 - Main researchers sample

<table>
<thead>
<tr>
<th>Researchers</th>
<th>Quantity of Papers</th>
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<tbody>
<tr>
<td>A. Kolk</td>
<td>4</td>
</tr>
<tr>
<td>B. W. Husted</td>
<td>3</td>
</tr>
<tr>
<td>D. B. Allen</td>
<td>3</td>
</tr>
<tr>
<td>B. I. Park</td>
<td>2</td>
</tr>
<tr>
<td>M. Zhao</td>
<td>2</td>
</tr>
<tr>
<td>L. B. Cruz</td>
<td>2</td>
</tr>
<tr>
<td>R. van Tulder</td>
<td>2</td>
</tr>
<tr>
<td>P. N. Ghauri</td>
<td>2</td>
</tr>
<tr>
<td>D. Jamali</td>
<td>2</td>
</tr>
<tr>
<td>S. H. Park</td>
<td>2</td>
</tr>
<tr>
<td>J. Tan</td>
<td>2</td>
</tr>
</tbody>
</table>

Regarding the surveyed sectors, it is observed the absence of a definition, where in 81% of the articles was not possible to know the analyzed sector for two reasons: lack of information or multi-sectorial analysis without discretionary what could be these sectors. Articles presenting such data, analyzed the following sectors in descending order of representativeness: oil, gas, retail, energy, mining, petrochemical, services and electronics.

As to the main Journals present in the sample, a concentration was observed approximately 57% (Figure 2) of publications related to CSR in multinational in three Journals as it follows in descending order of representativeness, with the respective absolute values of articles: Journal of Business Ethics (27) International Business Review (5) and Journal of International Business Studies (5).

The distribution of articles per year, even though not having been placed any restriction on the period of searching, introduced from the year 1993 with only an article, with the continuation of the research on the topic in 2005 (Figure 3). The quantitative peak of the studies took place in 2009, and from there the researches remained being represented in all subsequent years.
Figure 3 - Year of the articles analyzed

About the methodological procedures, first it was made the subdivision between qualitative, quantitative and mixed approaches where it was observed that 71% of the sample showed a qualitative approach, followed by 23% with a quantitative approach and only 6% mixed. Finally, the articles were divided between theoretical and empirical, and 68% were defined as empirical.

Exploratory Analysis of Articles

In about 50% of the sample of articles analyzed it can identify a definition on the term corporate social responsibility, which they were separated in order to check whether or not a conceptual coherence in the articles, considering they are about the same subject matter. The first article of the sample analyzed data from 1993 and believes that the concept of social responsibility "Involves Decisions, actions and outcomes regarding the issues, the stakeholders and the society at large" (Amba-rao 1993, p. 555).

To Husted and Allen (2006, p. 839) “corporate social responsibility is defined as the firm’s obligation to respond to the externalities created by market action”. This view is supported by Fukukawa and Teramoto (2009), Huemer (2010) and Wiig and Kolstad (2010), which they complement saying it's the sense of social obligation of the company where they must make decisions that are beneficial to the goals and values of society. In addition, Rodriguez et al. (2006), Husted and Allen (2009), Hah and Freeman (2014) and Park and Ghauri (2014) understand CSR as the commitment of the company beyond legal obligations where this advances in social and environmental causes.

One of the difficulties on CSR concepts of service is the definition of what would be the company's stakeholders. It is important to point out that the term “stakeholder” appears in about 30% of the definitions of the term found in the sample. Authors such as Strike (2006), Hartman (2007), Cruz (2009), Pedersen (2009), Tan (2009), Yang and Rivers (2009), Wiig and Kolstad (2010), García-Rodríguez et al. (2013) and Ghalib and Agupusi (2014) present CSR as attendance of the needs of stakeholders, however the challenge for managers is to identify who would be such stakeholders and what are their needs.

The latest definitions (2010-2015) highlight CSR as a set of voluntary actions aimed to both social benefit as the company's reputation and competitiveness of it. It is observed that with the advance of the discussion of sustainability, the own concept of CSR has incorporated the term, thus the work of Wesselink et al. (2015, p. 497) states that “CSR concentrates on the contribution of companies to achieve said sustainability goal, for instance by balancing people, planet, and profit in their business practices”.

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Regarding the theories used to treat the subject, Figure 4 shows the percentages that each theory was found in the sample.

![Figure 4 - Theories used in the analyzed articles](image)

The Institutional Theory showed a higher percentage in the sample, such fact suggests that the performance in different institutional environments can be a factor that influences the corporate social responsibility of the company, and this can be presented to a greater or lesser degree of requirement on reality of the country. The second theory with greater representation, Stakeholder Theory, corroborates the results of the CSR settings, where the term stakeholder is frequent and it serves as the basis for the company to define its practices of corporate social responsibility.

**FINAL CONSIDERATIONS**

The purpose of this article was to analyze the international scientific production on the subject CSR in the strategy of multinational companies. Therefore, it was performed a systematic review having as basis of consultation papers published in journals indexed to Web of Science.

Given the results found it was observed that it comes from a recent topic because most of the research that address concomitantly the CSR topics and strategy of multinational companies were made from 2009. The countries that stood out as researchers of the theme were the US and the Netherlands and the main journal that has published works referred on the topic of this study is the Journal of Business Ethics.

About the definition of corporate social responsibility, it is highlighted the lack of consensus on the concept coverage, since the authors that deal with the topic diverge from each other, while some incorporate the social and environmental perspectives, others take only one of them and with different approaches within them. One bright spot that had been observed is that the companies of the sample analyzed have incorporated CSR strategy not only on reactive laws, but as business competitiveness source, advancing what is imposed by the rules of the countries where they operate.

Regarding the main theoretical approaches used to address CSR in multinational, it was observed that 77% of the analyzed sample uses the same 6 theories, they are in descending order of representativeness: Institutional Theory, Stakeholder Theory, International Business, Resource
dependency theory, Resource based view and Legitimacy theory. The relationship with stakeholders and institutional differences that multinational companies have to face justify the featured use of such theories, where the key terms contained in these CSR settings.

As a limitation of this research it is the restriction of the search to a database (Web of Science), which may have reduced the sample and thus the possible conclusions. However, it points out that the sample included publications of the main journals of the area, thus showing, even if restricted, with high quality potential for such a study.

REFERENCES


