



Spotlighting the roles of corporate social responsibility in the wake of covid-19: A Scoping review

Mettre en lumière les rôles de la responsabilité sociale des entreprises dans le sillage de la COVID-19 : une revue de portée.

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Date de soumission : 22/04/2023

Date d'acceptation : 13/06/2023

Pour citer cet article :

LAABOUSSE. S & LAGDIM SOUSSI . L (2023) «Spotlighting the roles of corporate social responsibility in the wake of covid-19: A Scoping review», Revue Internationale du chercheur «Volume 4 : Numéro 2» pp :574-599

Abstract

Purpose : The aim of this paper is to provide an organized review of research studies on the current development of CSR practices amid the covid-19 crisis.

Methods : We conducted a scoping review, searching three databases with CSR and COVID-19 keywords. We screened titles, abstracts, and full-text using PRISMA-ScR.

Results : Of 3,524 papers, 48 met eligibility criteria. Results show that CSR roles during COVID-19 affect social, environmental, economic, and societal aspects. Studies used quantitative or qualitative approaches. Importance of CSR during COVID-19 is associated with business performance, employee motivation, job security, and resilience.

Conclusions : CSR contributes to sustainable solutions in crises, with analysis of relationships between CSR and business performance, employee motivation, and resilience.

Mots clés :

CSR; covid-19; pandemic; scoping review; PRISMA-ScR.

Résumé

Objectif : L'objectif de cet article est de fournir une revue organisée des études de recherche sur le développement actuel des pratiques de responsabilité sociale des entreprises (RSE) au milieu de la crise du covid-19.

Méthodes : Nous avons réalisé une revue exploratoire en recherchant dans trois bases de données des mots-clés liés à la RSE et au covid-19. Nous avons passé en revue les titres, les résumés et les textes intégraux en utilisant PRISMA-ScR.

Résultats : Sur les 3 524 articles, 48 répondaient aux critères d'éligibilité. Les résultats montrent que les rôles de la RSE pendant la pandémie de covid-19 affectent les aspects sociaux, environnementaux, économiques et sociétaux. Les études ont utilisé des approches quantitatives ou qualitatives. L'importance de la RSE pendant la pandémie de covid-19 est associée à la performance commerciale, à la motivation des employés, à la sécurité de l'emploi et à la résilience.

Conclusions : La RSE contribue à des solutions durables en période de crise, en analysant les relations entre la RSE et la performance commerciale, la motivation des employés et la résilience.

Mots clés :

RSE ; pandémie de Covid-19 ; revue de portée ; PRISMA-ScR.

Introduction

The world has changed intensely since the intensification of the Coronavirus 2019 (COVID-19) pandemic. The pandemic rapidly and severely interrupted natural life and economies, forcing companies and governments to speedily make tough choices to balance threats to individual health and economic health. COVID-19 has crumpled the world at several stages and in several sectors. (Archie B. Carroll, 2021). Accordingly, it becomes vital that organizations preserve their commitment to corporate social responsibility (CSR). In addition to representing a form of socially responsible management aimed at safeguarding the weakest subjects during the COVID-19 pandemic, CSR activities, could guarantee companies an improvement in reputation and financial performance (Guerriero & al, 2020).

The growing interest in CSR today stems from the significant impact of society on businesses. They find themselves having to manage their societal impacts by following a societal approach based on the adoption of socially responsible practices to ensure their survival. In this regard, Poulain-Rehm et al. (2014) consider that the idea of CSR lies in the ability of companies to develop, voluntarily, a responsible approach, both economic, social, and environmental, in their activities.

The pandemic seems to be not only a real test of corporate engagement but also an opportunity to highlight the importance of corporate social responsibility, as some companies want to go beyond the legislative framework and cooperate with stakeholders in a voluntary and adhesive manner. In this sense, CSR induces an awareness of the interdependence of the organization with its environment by offering, through a moral response, the development of a capacity to adapt and to bounce back in the face of impacts through a combination of solutions that will allow it to guarantee a certain dynamic balance.

Inside the enterprise, Corporate Social Responsibility is an established strategic approach to business, although its meaning is still debated. The notion of social responsibility dates back as far as 1953, in a scientific work written by Howard Bowen entitled “Social Responsibilities of the Businessman”. Originally, the concept was outlined by Bowen (1953), which defined corporate social responsibility as “*the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society.*” (Bowen, 1953). According to Carroll (1979, 1991), corporate social responsibility is divided into four categories. Originally, Carroll urged the four categories of CSR as it were economic, legal, ethical, and discretionary responsibility in 1979,

but he reconstituted the four categories' definition to the form of a CSR pyramid. It became the most famous frame to describe CSR.

The literature review carried out shows that organizational resilience could be a good solution to respond to catastrophic events. However, it is unclear what kind of information is available in the literature about what place Organizational resilience practices play amid the covid-19 crisis. For these reasons, a scoping review was conducted to systematically map the research done in this area, as well as to identify any existing gaps in knowledge. The aim of this scoping study is to discover the existing worldwide literature in the context of covid-19 pandemic and to screen organizational resilience determinants for the last two years, also, this paper tries to discover what is currently happening in the context of global health crisis and contour scientific productions in this area of research.

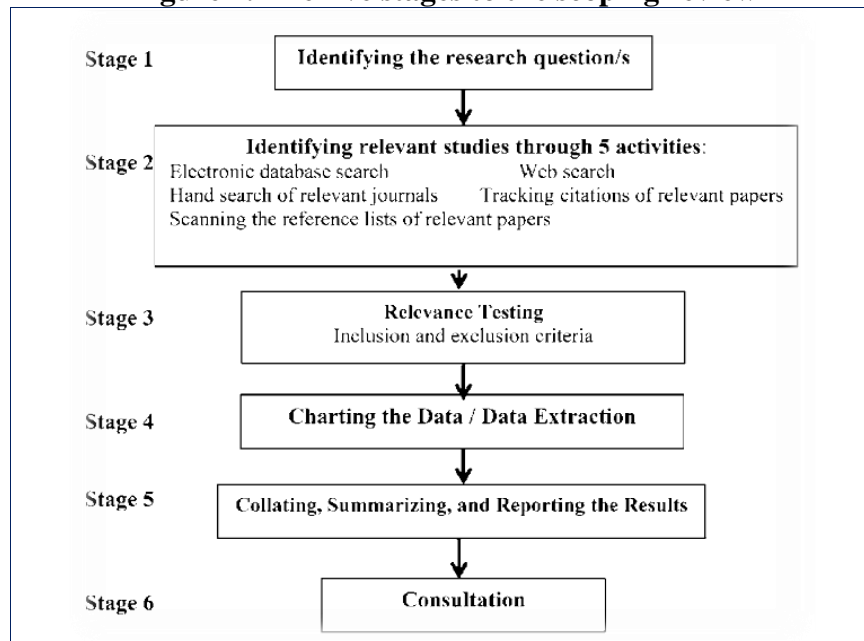
Through this research, we aim to address this apparent knowledge gap by asking and answering the following research question: What is known from the literature about CSR roles, practices, and effects in the wake of the covid-19 pandemic for the last two years? The remainder of this article is organized as follows: The methodology employed to develop the scoping review and the protocol are described in the first position. Then, we analyze the sources of evidence screened, present characteristics for which data were charted and provide the citations and summarize the charting results.

1. Methods

1.1 Protocol and study design

To comprehend the development of the subject over time and shade the roles of CSR amid the covid-19 context, Our Protocol was developed using the scoping review methodological framework proposed by Arksey and O'Malley (2005). Scoping reviews are a relatively new approach for which there is not yet a universal study definition or definitive procedure (Daudt et al., 2013). A scoping review of a body of literature can be of particular use when the topic has not yet been extensively reviewed or is of a complex or heterogeneous nature (Mays et al., 2001). In addition to the above, this scoping review is reported following the PRISMA-ScR updated in 2018 by Tricco et al. The PRISMA flowchart that exemplifies the numerous steps in this scoping literature review is shown in Figure 1.

Figure 1. The five stages to the scoping review



Source: inspired by Arksey and O'Malley (2005)

The scoping review has become progressively a widespread approach for synthesizing research evidence (Pham and Mai T, 2014). It aims to map the existing literature in a field of interest in terms of the volume, nature, and characteristics of the primary research (Arksey and O'Malley, 2005).

1.2 Data Collecting

The gathering of articles relevant to the matter under study was carried out on 3 databases:

- Scopus
- JSTOR
- Science Direct

These three databases are prestigious databases recognized by their reach, their level of scientific rigor, and their credibility, which guarantees the desired quality in terms of the collection and assembly of scientific articles. We started the scoping review with a literature search, which was conducted to identify peer-reviewed, English language, academic literature that was relevant to this article's question. The study uses Endnote, Covidence, and Microsoft Excel to help us in all phases of research, analysis, and interpretation of data and to answer the study questions efficiently and accurately.

1.3 Applying inclusion and exclusion criteria

Our review involved studies that:

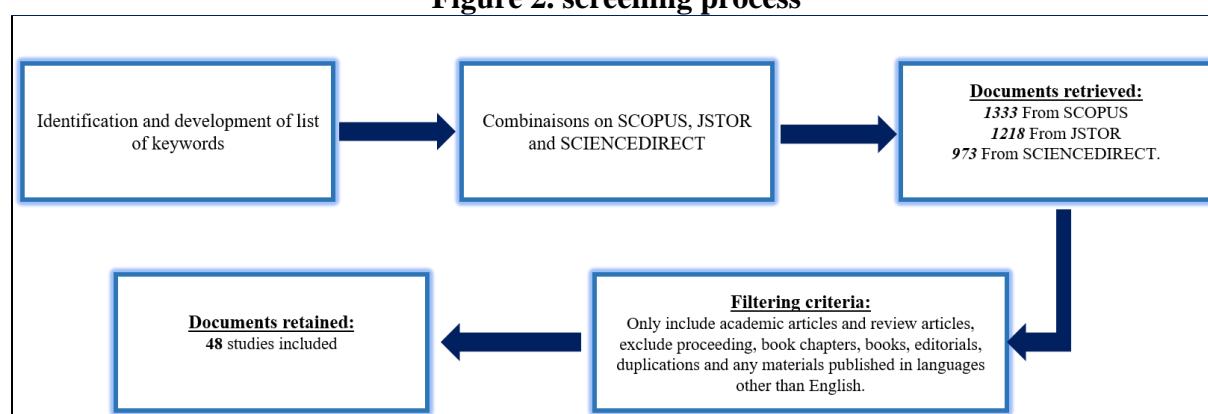
- Focused on the CSR practices, uses, and developments in the covid-19 context;

- Contains keywords related to the CSR field concerning the covid-19 crisis (all keywords adopted are detailed in figure 3);
- Published between January 2020 and December 2021 (24 months).

On the other hand, Articles were excluded:

- If they were not published in the English language;
- If they are duplicates;
- If they are published outside the set number of years;
- If they are irrelevant.

Figure 2. screening process



Source: Developed by the authors

Boolean search expressions, as shown in Figure 3, were used to narrow the search results.

Figure 3. Boolean search expressions used in the research process

<p>“Covid-19” AND “Corporate social responsibility” OR “corporate social accountability” OR “social responsibility of enterprise” OR “social responsibility of the company”</p>	<p>“Coronavirus “ AND “Corporate social responsibility” OR “corporate social accountability” OR “social responsibility of enterprise” OR “social responsibility of the company”</p>	<p>”Crisis Context” or “Pandemic” AND “Corporate social responsibility” OR “corporate social accountability” OR “social responsibility of enterprise” OR “social responsibility of the company”</p>
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Source: Developed by the authors

At this level, we were able to include a total number of 3524 articles distributed over the databases as follows:

- 1333 items included on Scopus
- 1218 articles included on JSTOR
- 973 articles included on Science Direct

After performing the first selection of data on the three databases, we moved on to applying the rest of the inclusion and exclusion criteria, and here are the results obtained:

- 316 items included on Scopus
- 12 articles included on JSTOR
- 41 articles included on Science Direct

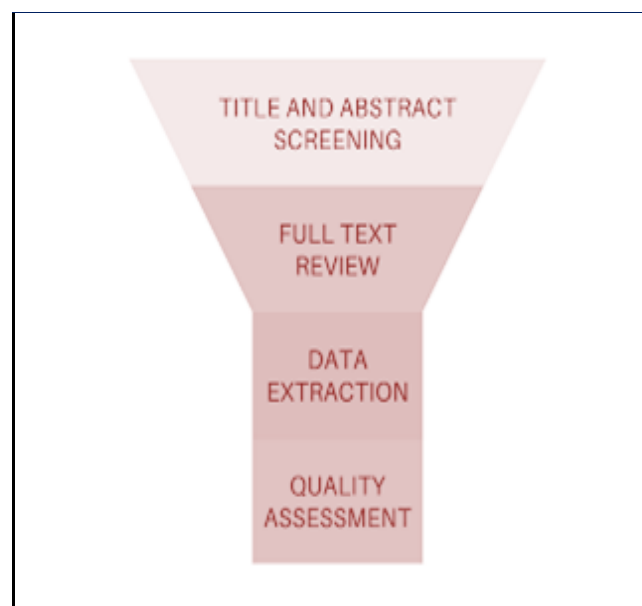
1.4 Screening and data abstraction

This step is split into two frames:

1.4.1 Title and Abstract Screening

Title and abstract screening help to decide whether or not a study is eligible by looking at its title and abstract only. This first pass narrows down the list of potentially eligible studies to consider in the next step, full-text screening.

Figure 4. Screening steps



Source: Processed results

For preliminary screening, titles and abstracts are rated as to whether they met our eligibility criteria mentioned earlier:

- Reported on the research;
- Mentioned or alluded to CSR practices;
- Mentioned covid-19 crisis.

At the end of this phase, we were able to keep a total number of 204 studies

1.4.2 Full-text screening :

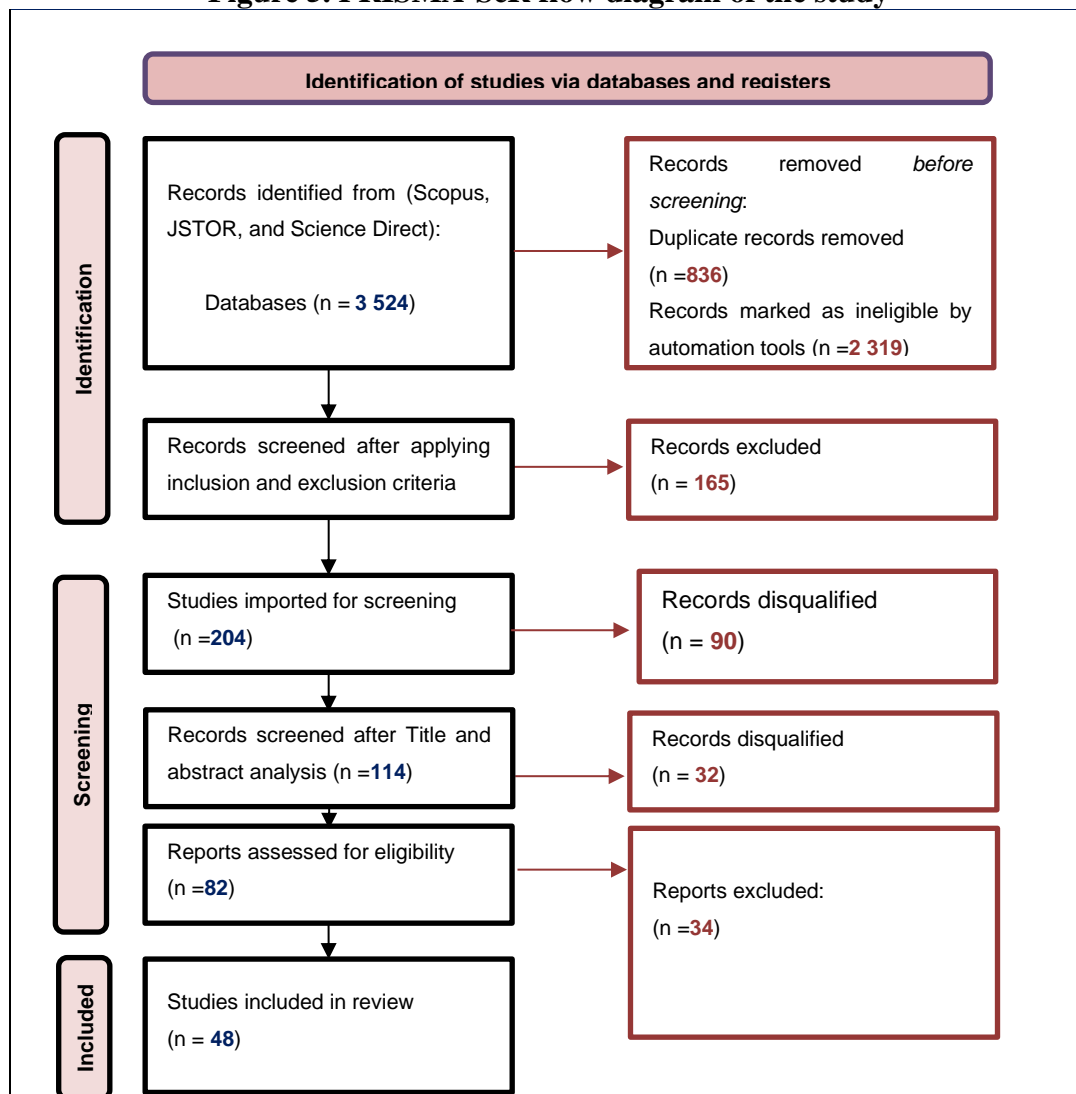
The full-text review inspects in detail the studies that were not excluded at the first pass.

In this way, a study can be excluded as soon as it fails to meet one of the conditions, for example:

- The study was not a randomized trial.
- The study had the wrong comparator.
- The study had the wrong outcomes.

In the end, we were able to keep for our study a total number of 114 articles.

Figure 5. PRISMA-ScR flow diagram of the study



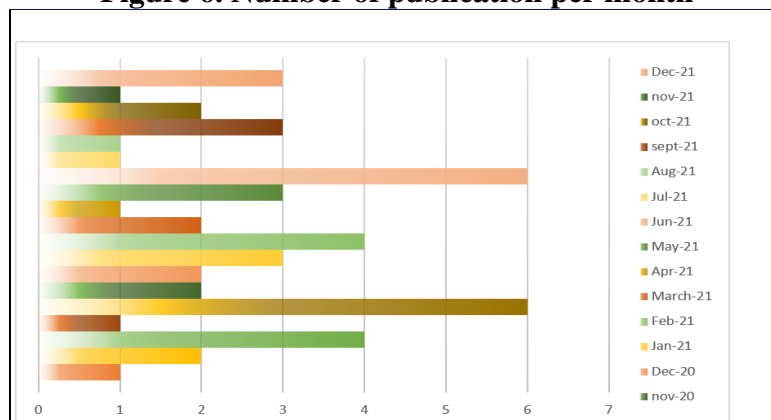
Source: Processed results

1.5 Results

1.5.1 Descriptive results

The results prove the latitude and diversity of studies on CSR amid covid-19 context. As Figure 5 clearly shows, interest in this topic from Business and management researchers has increased exponentially over the evolution of the covid-19 crisis. The studies were carried out in 16 different countries and published in 34 different journals. A wide variety of theories and methods have been adopted.

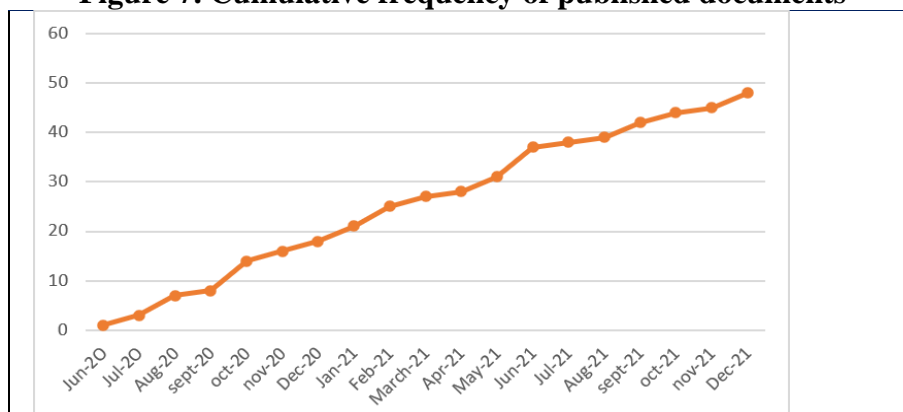
Figure 6. Number of publication per month



Source: Processed results

We graphed the cumulative frequency of published documents to showcase the progression of scientific production regarding the focal topics.

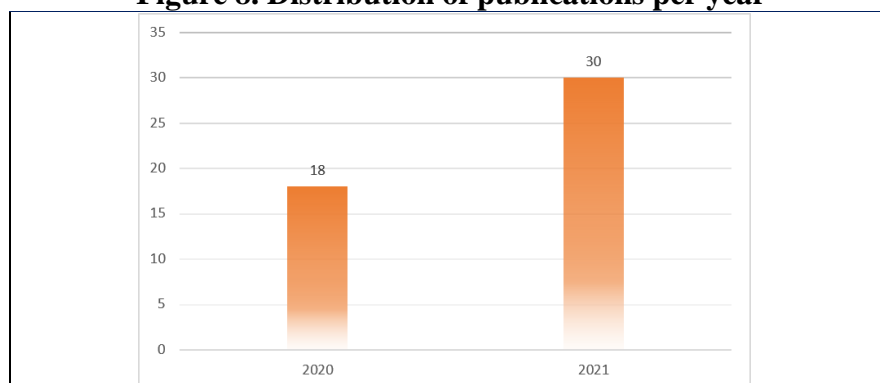
Figure 7. Cumulative frequency of published documents



Source: Processed results

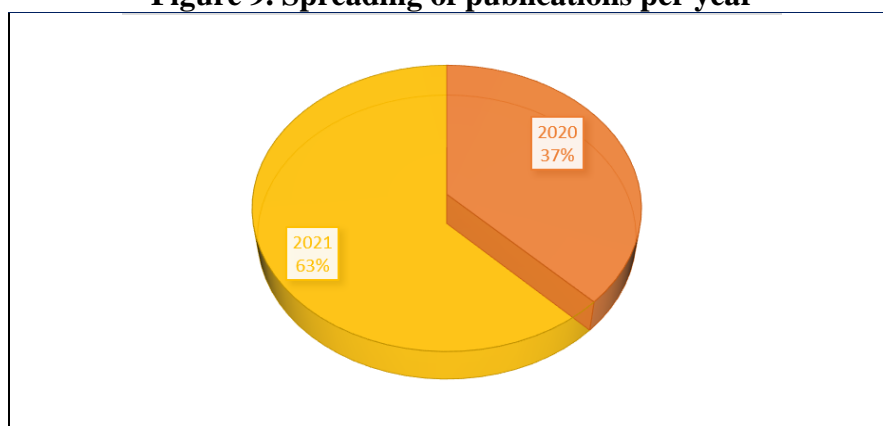
We note that the first scientific productions published on the subject date back to June 2020 by Yan Mao (2020) dealing with “*The Effects of tourism CSR on employee psychological capital in the COVID-19 crisis*”.

Figure 8. Distribution of publications per year



Source: Processed results

Figure 9. Spreading of publications per year

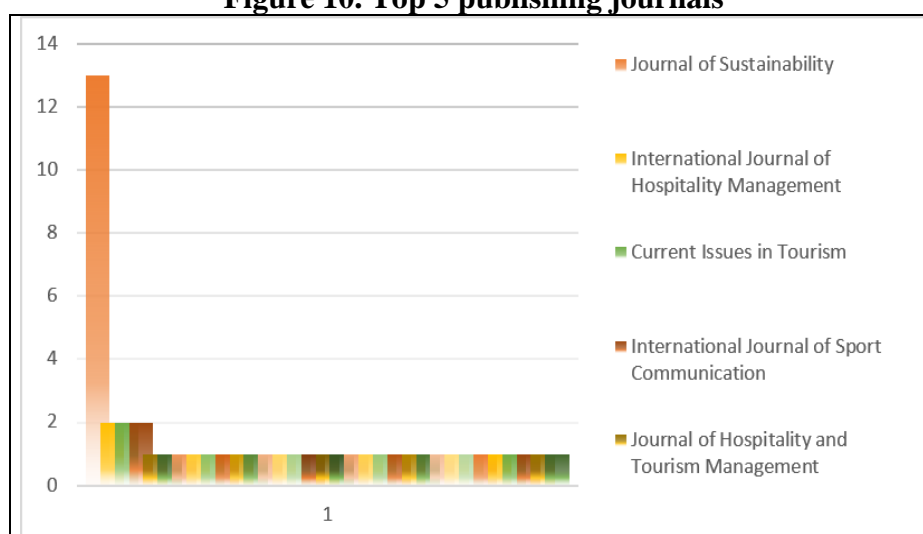


Source: Processed results

Over the past two years, the subject of Corporate Social Responsibility (CSR) during the COVID-19 pandemic has undergone significant development. According to our data set, 63% of the documents were published in 2021, while 37% were published in 2020, as depicted in Figure 8. One of the primary aims of our research is to present a comprehensive overview of the current research landscape and identify the journals that have published the highest number of articles on CSR during the COVID-19 crisis.

Based on the data extracted from three databases, we found that until December 2021, a total of 48 relevant academic studies were published across 34 different journals. Notably, the Journal of Sustainability leads the list with 13 studies, followed by the International Journal of Hospitality Management (2 studies), Current Issues in Tourism (2 studies), and International Journal of Sport Communication (2 studies), as illustrated in Figure 9.

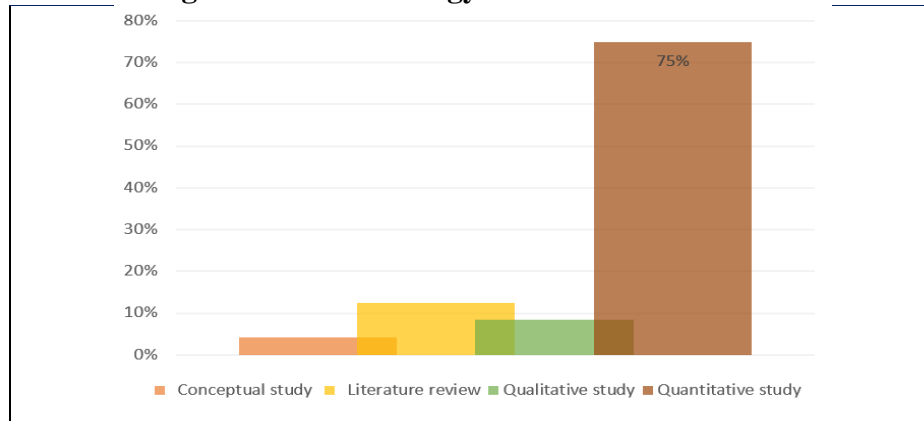
Figure 10. Top 5 publishing journals



Source: Processed results

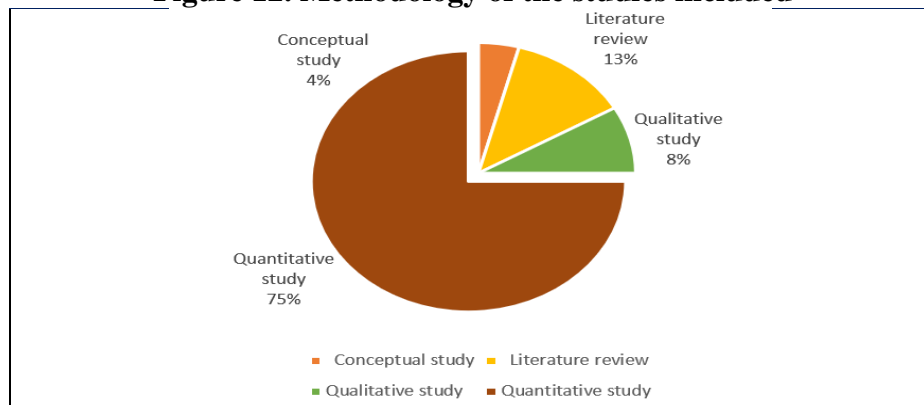
Another observation is that most of the published articles refer to quantitative analysis (75%), and the rest of the articles used a literature review (13%), qualitative analysis (8%) except for two articles published using a conceptual method of analysis (4%). (Figure 9).

Figure 11. Methodology of the studies included



Source: Processed results

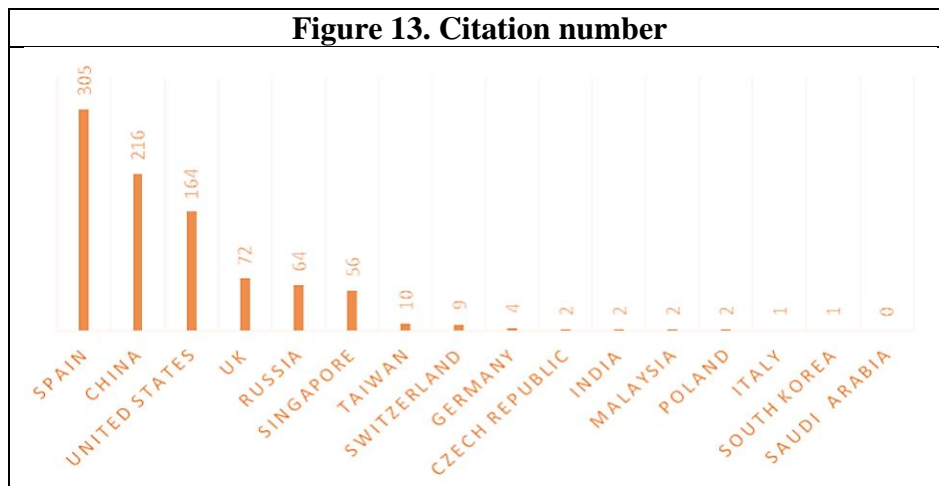
Figure 12. Methodology of the studies included



Source: Processed results

Finally, a more detailed investigation was carried out to analyze citations (Figure 12) and geographical focus (Figure 13).

Figure 13. Citation number



Source: Processed results

Table 3. CSR's position in the studies

Corporate social responsibility as :	Type of research/methodology				Total
	Conceptual study	Literature review	Qualitative study	Quantitative study	
A dependent variable	0	3	1	13	17
A predictor variable	2	3	3	23	31
Total	2	6	4	36	48

Source: Processed results

Table 4. Covid-19' place in the studies

Covid-19 crisis as :	Type of research/methodology				Total
	Conceptual study	Literature review	Qualitative study	Quantitative study	
A context of the study	2	5	4	29	40
An independent variable	0	1	0	7	8
Total	2	6	4	36	48

Source: Processed results

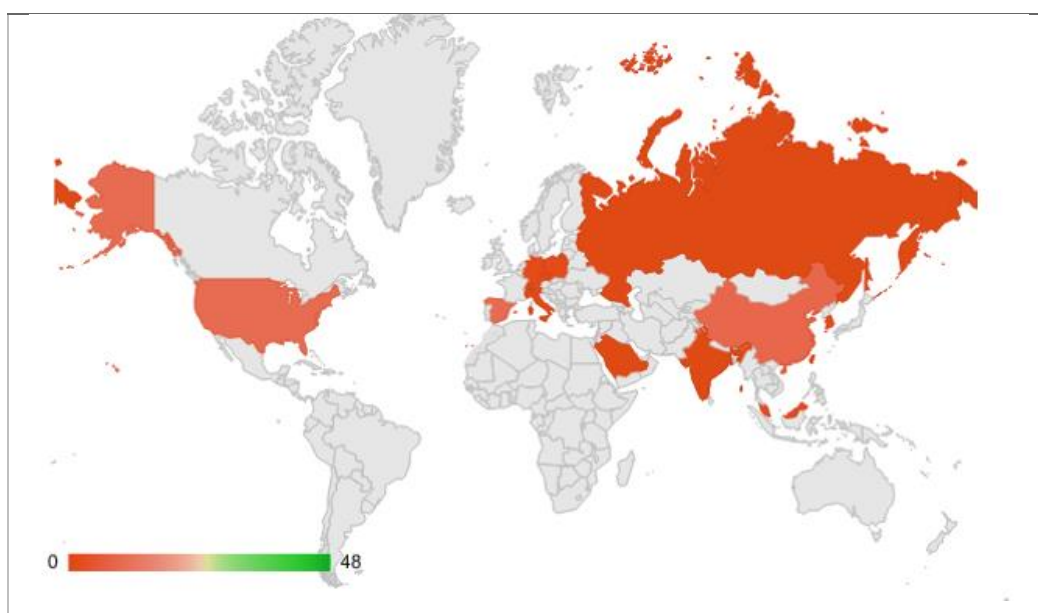
Another observation is that most of the research are based in the United States, Spain and China.

Table 5. Geographical concentration of the studies

Country in which the study published	Papers	Sum of Citations	Citation per document
Spain	10	305	30,5
United States	10	164	16,4
China	8	216	27
UK	3	72	24
Germany	2	4	2
Malaysia	2	2	1
Poland	2	2	1
South Korea	2	1	0,5
Russia	1	64	64
Singapore	1	56	56
Taiwan	1	10	10
Switzerland	1	9	9
Czech Republic	1	2	2
India	1	2	2
Italy	1	1	1
Saudi Arabia	1	0	0
Total	47	910	

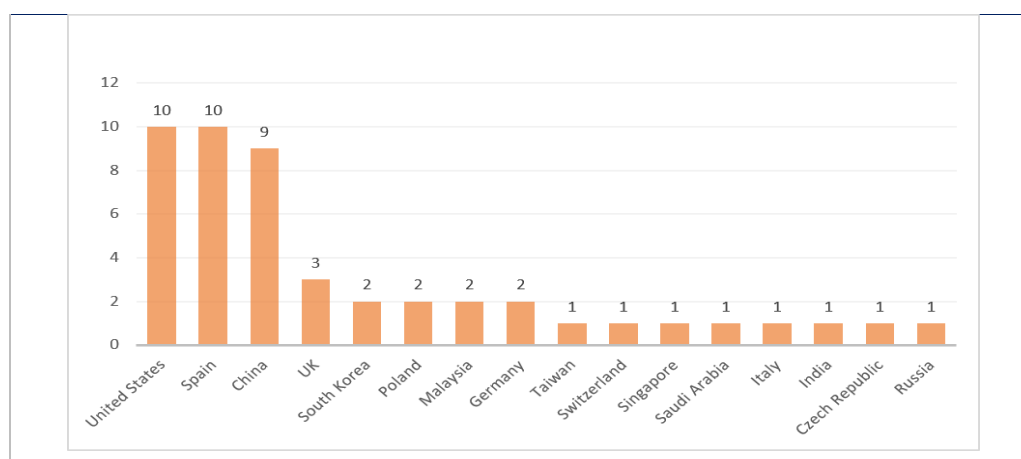
Source : Processed results

Figure 14. Geographical focus



Source: Processed results

Figure 15. Geographical focus



Source: Processed results

Figure 13, 14 and table 4 represents the geographic area where the institutions in which the authors of these articles belong are located. It was found that 44% of the studies originate from Europe, mainly Spain. The second continent with the highest number of publications is Asia, with 35% of publications, followed by North America (21 %). Therefore, we note the nonexistence of publications from African on the subject studied.

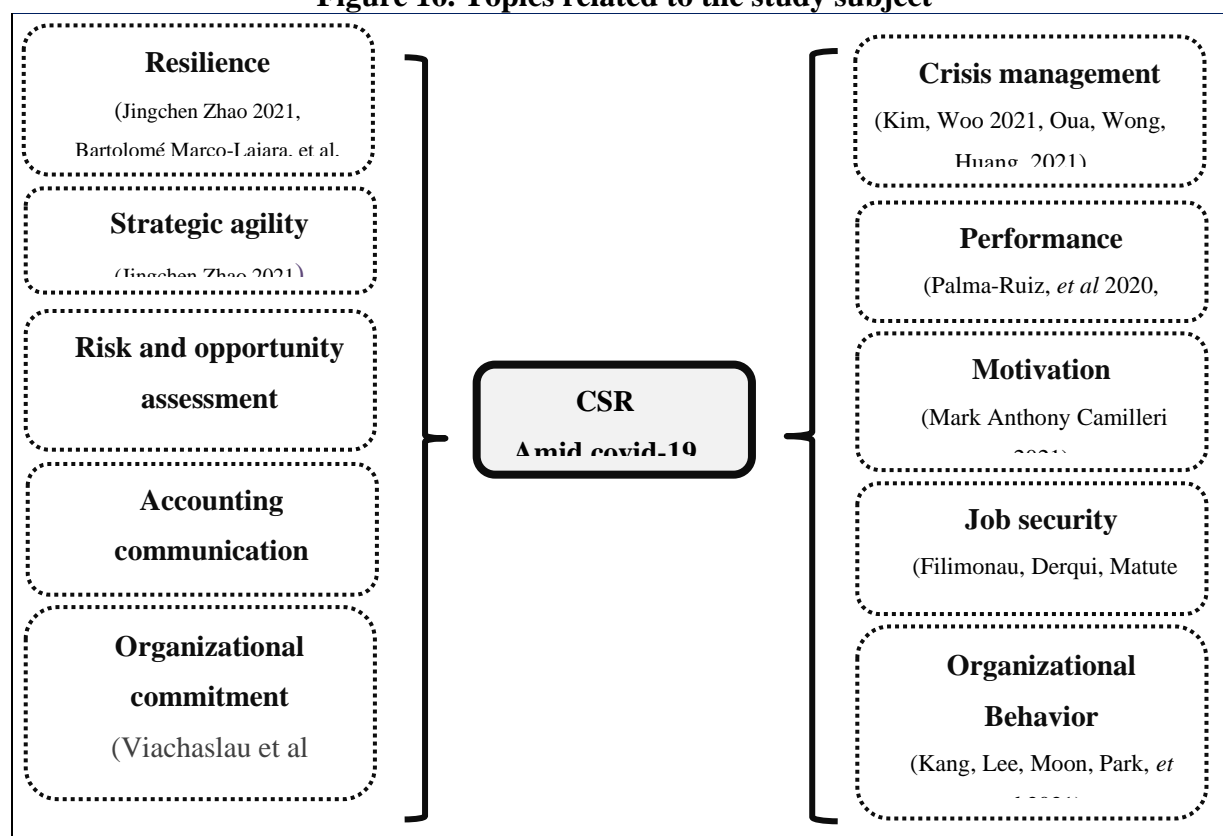
1.5.2 Content Analysis Results

❖ Recurrent topics and aspects related to CSR amid covid-19 in the studies

Our analysis brings out several observations, which seem interesting to us in their interpretation. Among these observations, we can underline the subjects or the key words,

which are the most, treated in relation to CSR in times of crisis. Among the most discussed topics at this level are: Resilience (Marco-Lajara 2021, Krechowicz 2021, Filimonau 2020), Accounting communication (Gelmini et al 2021), Crisis management (Sanghee Kim et al 2021, Juanjuan et al 2021), Performance (Palma-Ruiz et al, 2020, Baboukardos, 2020), Motivation (M.Anthony, 2021).

Figure 16. Topics related to the study subject



Source: Developed by the authors

In another side, Most of the articles deal with the subject of CSR in a context of the Covid crisis by targeting all types of companies apart from the sectors of activity in which they operate, nevertheless observing that some research has focused more on sectors of specific activities such as:

- *Hospitality sector* (Seoki Lee, 2020, Bapuji et al 2020)
- *Tourism FIELD* (Heesup Han et al 2020)
- *Sports field* (Tianyu Li et al, 2020)
- *Industrial sector* (Sung-Eun Kang et al 2021)

The choice of these different sectors as an empirical field can be interpreted by the fact that these sectors are considered the most impacted by the covid-19 crisis, which can bring several interesting scientific contributions in terms of analysis.

The articles retained in our study are rich in terms of theoretical references and basic theoretical models. These elements bring added value to this research, according to the study perspective followed by the authors of these articles. The following table includes the most developed theories in the articles taken in our study.

Perspectives	Theories / Models	Authors
CSR and Sustainability perspectives	Sustainable family business theory	Stafford, Duncan, Danes, and Winter, 1999
	The shareholder theory	Friedman, 1970
	The Stakeholder theory	Freeman, (1984,2001,2006) Thomas W. Milburn and Mary Lou Schaalman, (1980)
	Carroll's pyramid of CSR	Carroll, 1991
	Social Responsibilities of the Businessman	Bowen, 1953
Behavioral, psychological and decision-making perspectives	The conservation of resources theory (CoR)	Stevan E. Hobfoll, 1989
	The social influence theory	Latané, 1981 Cialdini & Griskevicius, 2010
	The Social identity theory	Henri Tajfel and John Turner, 1970
	Socioemotional wealth	Gomez-Mejia and colleagues 2007
	The personal construct theory	George Kelly, 1950
	The attribution theory	Weiner, 1974
	The self-Determination Theory	Edward Deci and Richard Ryan, 1985
	The stewardship theory	Donaldson and Davis, 1991 & 1993
	Cognitive evaluation Theory	Deci and Ryan, 1985
	The social exchange theory	Cropanzano & Mitchell, 2005
	The social Learning theory	Albert Bandura
	The theory of intended behavior	Ajzen, 1991
	environmentally significant behavior theory	Stern, Young, & Druckman, 1992
	The big five personality model	Lewis Goldberg, 1981
	Theory of green purchase behavior	Shim (1995), Klaus et al., (2014), Thøgersen and Zhou (2010)
	Reputation perspective and means-end chain theory	Olson and Reynolds, 2001
	The Norm Activation Model (NAM)	Schwartz, 1977
Crisis perspective	Situational crisis communication theory	W. Timothy Coombs, 2007
Finance and accounting perspectives	The overinvestment theory	V. Hayek
	Trade-off theory of capital structure	Kraus and Litzenberger, 1973
	Modern Portfolio Theory	Harry Markowitz, 1952
	The financial distress theory	Edward I. Altman, 1968
	The theory of behavioral finance	Daniel, Hirshleifer, and Subrahmanyam, 1998
	The Corporate Finance theory	Cornell and Shapiro, 1987

Perspectives	Theories / Models	Authors
	The accounting-based models: Z-Score and O-Score	Edward Altman in 1968
	The capital asset pricing model (CAPM)	Sharpe 1964
Firms theories	Theory of firm survival	Ronald Coase, 1991
	The transaction-cost theory	Ronald Coase in 1937
	The institutional theory	John Meyer and Brian Rowan, 1970 Detomasi, 2008
	The agency costs theory	Jensen & Meckling, 197
	The neo-institutional theory	Eric Yanfei Zhao, 2014
	The property rights paradigm	alchian demsetz, 1972
Entrepreneurship, Strategy and resources perspectives	Bricolage Theory of Entrepreneurship	Levi-Strauss, 1962
	The resource dependency theory	Hillman, Withers, and Collins, 2009
	Resource-based view	Edith Penrose's
	The competitive advantage	Michael Porter, 1985
Human resources perspectives	The human capital theory	Theodore Schultz, 1960

The results of our study demonstrate that all dimensions of CSR are present in scientific developments in relation to the context of the covid-19 crisis, however, some dimensions are more treated than others. The first most analyzed dimension in relation to the covid-19 crisis is the **social dimension** (Heesup Han et al, 2020; Dongyong Zhang et al 2021), then comes the **environmental** (Viachaslau Filimonau et al, 2020), **then economic** (Lorenzo Gelmini et al 2021, Mohammed et al, 2021), then **societal dimension** (García-Sánchez, 2020). some works have even evoked other dimensions, namely: the **philanthropic dimension** (Ma Zhong, 2021, Mahmud et al 2021), the **legal dimension** (García-Sánchez et al, 2020) and finally the **healthcare dimension** (Sung-Eun Kang et al 2021).

1.6 Limitations and Opportunities for Future Research

“The limitations of the study are those characteristics of design or methodology that impacted or influenced the interpretation of the findings from your research.” (Price, James H. and Judy Murnan, 2004). Like any research work, our research may have some weaknesses. among which, there are those which are generated by the choices made by the authors. our choices in terms of inclusion and exclusion criteria may have certain limitations, for example, taking into consideration that articles published in English limits access to interesting scientific resources to analyze, especially in French, Spanish or even Chinese.

Thus, the research question did not include keywords related to very specific types, dimensions or practices related to CSR. Therefore, we likely missed some studies that used these terms in their title and abstract instead of the terms we used. But apparently, and according to the



importance of the results found. this review includes all aspects of the analysis of CSR in times of crisis developed during the period of the spread and evolution of the pandemic, whatever their characteristics, the design of the studies, the framework of the studies and the country of publication, it can therefore be considered as one of the most comprehensive journals in this field of research. This helps readers speculate on how CSR is being exploited amid the global health crisis. In addition, the study minimized selection bias by having two independent reviewers responsible for study selection and data extraction, with very high agreement in both processes.

CONCLUSION

Following the scoping literature review methodology, this article analyzed and structured 48 articles published between January 2020 and December 2021. The research idea is immersed to evaluate the work on CSR in relation to the crisis context. The main results reveal that several studies have discussed the changes caused by covid-19 on CSR aspects (practices, strategies and perspectives). In addition, a significant gap still exists in the studies, especially when the majority of them have addressed the immediate effects of the crisis, while it can have long-term impacts on the life of companies and their stakeholders.

Appendix 1. Findings and methods of the top 5 most cited studies

Number	Authors	Title	Findings	Population, samples and research type	Citation Number
1	Isabel-María García-Sánchez, and Alejandra García-Sánchez	Corporate Social Responsibility during COVID-19 Pandemic	The findings reveal that numerous companies have demonstrated a strong dedication to society by implementing initiatives that mitigate the impacts of COVID-19. Furthermore, other companies have devised various strategies with distinct objectives. Specifically, three clusters of responsibility have been identified: (i) prioritizing the interests of shareholders and investors exclusively, (ii) promoting the well-being of Spanish society as a whole, with particular attention to vulnerable groups, and (iii) blending altruistic actions with commercial interests.	Quantitative study 159 companies listed on the Madrid Stock Exchange as the target population	108
2	Shangzhi Qiu, Jianing Jianga, Xinming Liub, Ming-Hsiang Chenc, Xina Yuan	Can corporate social responsibility protect firm value during the COVID-19 pandemic?	The findings of this study indicate that participating in Corporate Social Responsibility (CSR) initiatives can lead to higher stock returns and increased stakeholder attention for hospitality companies amid the pandemic. Specifically, CSR activities focused on the community have a more pronounced and immediate impact on stock returns compared to CSR efforts targeting customers and employees. The results also suggest that hospitality firms aiming to enhance their stock market performance during a pandemic can invest in CSR initiatives that prioritize the well-being of communities, customers, and employees, as this can attract greater stakeholder attention.	Quantitative study Hospitality companies listed in China Stock Exchanges	95
3	Muhammad Ikram , Qingyu Zhang , Robert Srufte , and Marcos Ferasso	The Social Dimensions of Corporate Sustainability: An Integrative Framework Including COVID-19 Insights	The findings indicated that the Pandemic, along with the Natural Environment and Climate Vulnerability, were ranked as top priorities within the main criteria category. On the other hand, emergency response planning, social distancing measures, adjustment of working hours, and just-in-time delivery were identified as the most influential sub-attributes among the 45 sub-barriers across various categories.	Literature study	64
4	Elena Popkova, Piper DeLo , Bruno S. Sergi	Corporate Social Responsibility Amid Social Distancing During the COVID-19 Crisis: BRICS vs. OECD Countries	The influence of determining a new social corporate management season considering social distancing amid the COVID-19 pandemic on emerging markets' economic growth is ascertained and set apart from corporate management in developing markets.	Quantitative study BRICS vs. OECD Countries	64
5	Appel Mahmud, Donghong Ding, and Morshadul Hasan	Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic	The outcomes of this research report that sampled companies show respect to their employees and focus on stewardship relations between corporations and customers and communities during the COVID-19 pandemic. It will have a significant theoretical application and practical implication on business duty to society and future research on CSR as a strong arm to deal with a critical disaster like the COVID-19 pandemic.	Quantitative study 25 corporations of the 100 Best Corporate Citizens-2019	64

One of the contributions of this study is identifying the existing CSR development amid covid-19 crisis. At the end, we may conclude that there is many topics still not yet thoroughly treated about the relationship between corporate social responsibility and covid-19 crisis.

pendix 2. Research question/objective

Number	Authors	Article's title	Research question/objective	Type of research
1	Abdul Alem Mohammed, Alberto Ferraris, Ciro Troise	CSR practices and creativity during COVID-19 pandemic in the emerging market: investigating the mediating effect of affective commitment	This study aims to explore how corporate social responsibility (CSR) dimensions (i.e., economic; legal; ethical; philanthropic) foster employee creativity during the COVID-19 pandemic.	Quantitative study
2	Appel Mahmud, Donghong Ding, and Morshadul Hasan	Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic	The study attempts to explore business responses to the COVID-19 pandemic to support its vital stakeholders such as employees, customers, communities, and society as a whole through CSR initiatives.	Quantitative study
3	Bartolomé Marco-Lajara, Mercedes Ubéda-García, Lorena Ruiz-Fernández, Esther Poveda-Pareja & Eduardo Sánchez-García	Rural hotel resilience during COVID-19: the crucial role of CSR	The main objective of this paper is to contribute to the early scientific literature analyzing the influence of CSR strategies on the resilience of rural hotels in the wake of COVID-19.	Quantitative study
4	Bee-Lia Chua, Amr Al-Ansi, Myong Jae Lee & Heesup Han	Tourists' outbound travel behavior in the aftermath of the COVID-19: role of corporate social responsibility, response effort, and health prevention	This study was designed in response to the COVID-19 pandemic and its adverse impact on the travel and tourism industry.	Quantitative study
5	Bryan W. Husted	Buen Vivir: A Path to Reimagining Corporate Social Responsibility in Mexico after COVID-19	How can Mexican and multinational corporations enable human flourishing both at work and in the communities where they operate?	Literature review
6	Danielle K. Smith, Jonathan Casper	Making an Impact: An Initial Review of U.S. Sport League Corporate Social Responsibility Responses During COVID-19	The role of CSR and crisis communication when the crisis arises from within the organization, there is a need to understand CSR shifts and responses when the crisis is on a societal level.	Qualitative study
7	Danny Miller, Zhenyang Tang, Xiaowei Xu, Isabelle Le Breton-Miller	Are Socially Responsible Firms Associated with Socially Responsible Citizens? A Study of Social Distancing During the Covid-19 Pandemic	We examine a potentially vital relationship between corporate conduct and pro-social behavior demanding sacrifice from individuals.	Quantitative study
8	Diogenis Baboukardos & Silvia Gaia & Chaoyuan She	Social performance and social media activity in times of pandemic: evidence from COVID-19-related Twitter activity	The purpose of this study is to examine corporate disclosure of stakeholder-oriented actions on Twitter in response to COVID-19 during the pandemic outbreak and to empirically investigate if firms' social performance and their financial resilience have an impact on their engagement in, and communication of, stakeholder-oriented COVID-19 actions.	Quantitative study
9	Dongyong Zhang, Shuhui Lu, Stephen Morse, Lingyi Liu	The impact of COVID-19 on business perspectives of sustainable development and corporate social responsibility in China	This paper is the first to outline the priority changes of both sustainable development and CSR over the period of COVID-19 incidence in China.	Quantitative study
10	Elena Popkova, Piper DeLo, Bruno S. Sergi	Corporate Social Responsibility Amid Social Distancing During the COVID-19 Crisis: BRICS vs. OECD Countries	This paper contributes to a clearer and improved understanding of the role of corporate social responsibility in the context of an economic crisis amidst the backdrop of the COVID-19 pandemic.	Quantitative study
11	Elena Rivo-López, Mónica Villanueva-Villar, Miguel Michinel-Álvarez and Francisco Reyes-Santías	Corporate Social Responsibility and Family Business in the Time of COVID-19: Changing Strategy?	discussing the evolution of the corporate social responsibility activities linked to family businesses in emergencies and from the socioemotional wealth perspective	Conceptual study
12	Elena Rivo-López, Mónica Villanueva-Villar, Sofía Novoa-Santos and María Isabel Doval-Ruiz	Does COVID-19 Change CSR? A Family Business Perspective	This analysis allowed us to characterize the Spanish family business and to analyze their reactions and interventions in the face of the crisis posed by COVID-19 from the perspective of CSR.	Quantitative study
13	Fengjun Liu, Lu Meng, Yijun Zhao and Shen Duan	The influence of the corporate social responsibility disclosures on consumer brand attitudes under the impact of COVID-19	This study centers around the utilization of we-media platforms by small- and medium-sized enterprises (SMEs) to communicate and disclose internal corporate social responsibility (ICSR) practices during the influence of the 2019 novel coronavirus disease (COVID-19).	Quantitative study
14	Francisco Javier, Elisa Aracil	A purpose-action framework for Corporate Social Responsibility in times of shock	Analyzing firms' responses to the first wave of the COVID-19 pandemic in Spain	Quantitative study
15	Hari Bapuji & Charmi Patel & Gokhan Ertug & David G. Allen	Corona Crisis and Inequality: Why Management Research Needs a Societal Turn	This article emphasizes the significance of organizational practices, such as corporate social responsibility, work design, recruitment and selection, and compensation management, in promoting the normalization, reinforcement, and reduction of economic inequalities within society.	Literature study

16	He Huang, Ye Ye	Rethinking capital structure decision and corporate social responsibility in response to COVID-19	This paper examines the joint effect of capital structure and corporate social responsibility (CSR) activities on firm risk during the COVID-19 pandemic.	Quantitative study
17	Heesup Han, Soyeun Lee, Jinkyung Jenny Kim and Hyungseo Bobby Ryu	Coronavirus Disease (COVID-19), Traveler Behaviors, and International Tourism Businesses: Impact of the Corporate Social Responsibility (CSR), Knowledge, Psychological Distress, Attitude, and Ascribed Responsibility	This research attempted to uncover the possible influence of the corporate social responsibility efforts of the international tourism businesses and of the knowledge of COVID-19 on the US travelers' decision formation for international tourism products.	Quantitative study
18	Herman Aguinis, Isabel Villamor and Kelly P. Gabriel	Understanding employee responses to COVID-19: a behavioral corporate social responsibility perspective.	Our article aims to provide insights into these matters by adopting a relatively new behavioral perspective on corporate social responsibility (CSR).	Literature review
19	Isabel-María García-Sánchez, and Alejandra García-Sánchez	Corporate Social Responsibility during COVID-19 Pandemic	The aims of this paper are to analyze the involvement that large Spanish companies have shown during the toughest moments of the epidemic and to determine the objectives these companies have pursued with them.	Quantitative study
20	Jesús Manuel Palma-Ruiz, Julien Castillo-Apraiz and Raúl Gómez-Martínez	Socially Responsible Investing as a Competitive Strategy for Trading Companies in Times of Upheaval Amid COVID-19: Evidence from Spain	This paper seeks to enhance the comprehension of potentially lucrative strategies that firms can employ during a global crisis, such as a pandemic.	Quantitative study
21	Jiangchi Zhanga, Chaowu Xiea, Alastair M. Morrison	The effect of corporate social responsibility on hotel employee safety behavior during COVID-19: The moderation of belief restoration and negative emotions	There is a research gap within the hospitality literature regarding the comprehensive examination of how corporate social responsibility (CSR) influences employee safety behavior during crisis situations.	Quantitative study
22	Jingchen Zhao	Reimagining Corporate Social Responsibility in the Era of COVID-19: Embedding Resilience and Promoting Corporate Social Competence	The purpose of this paper is to focus on the significance and effectiveness of ex ante corporate social responsibility (CSR) law approaches in tackling the challenges brought by the pandemic.	Conceptual study
23	Juanjuan Oua, IpKin Anthony Wongc, GuoQiong Ivanka Huang	The coevolutionary process of restaurant CSR in the time of mega disruption	This study explores the corporate social responsibility (CSR) measures undertaken by foodservice conglomerates in the United States to navigate challenging circumstances during the COVID-19 pandemic.	Quantitative study
24	Kuo-Jung Lee, and Su-Lien Lu	The Impact of COVID-19 on the Stock Price of Socially Responsible Enterprises: An Empirical Study in Taiwan Stock Market	This study investigates the extent to which the COVID-19 outbreak has influenced the Taiwan stock market and analyzes whether companies that demonstrate a commitment to corporate social responsibility (CSR) were comparatively less affected by the crisis.	Quantitative study
25	Lorenzo Gelmini, Valentina Minutiello, Patrizia Tettamanzi and Maurizio Comoli	Rhetoric, Accounting and Accountability: COVID-19 and the Case of Italy	The paper confirms the important role of rhetorical analysis in understanding the quality and the meaning of the information provided by companies	Quantitative study
26	Ma Zhong, Weiqi Zhao, Yasir Shahab	The philanthropic response of substantive and symbolic corporate social responsibility strategies to COVID-19 crisis: Evidence from China	In this study, we investigate the impact of substantive and symbolic corporate social responsibility (CSR) strategies on corporate philanthropic responses during the COVID-19 crisis.	Quantitative study
27	Maria Krechowicz and Katarzyna Kilianska	Risk and Opportunity Assessment Model for CSR Initiatives in the Face of Coronavirus	The objective of this work is to introduce a novel model for evaluating risks and opportunities specifically designed for organizations involved in Corporate Social Responsibility (CSR) initiatives during the pandemic era.	Qualitative research
28	Mark Anthony Camilleri	The Employees' State of Mind during COVID-19: A Self-Determination Theory Perspective	This research explores the service employees' motivations in their workplace environment and sheds light on their perceptions about their employers' corporate social responsibility (CSR).	Quantitative study
29	Muhammad Anwar & Thomas Clauß	Personality traits and bricolage as drivers of sustainable social responsibility in family SMEs: A COVID-19 perspective	The study examined the influence of the big five personality traits of family SME managers/owners on SSR with a mediating bricolage role.	Quantitative research
30	Muhammad Ikram, Qingyu Zhang, Robert Sroufe, and Marcos Ferraso	The Social Dimensions of Corporate Sustainability: An Integrative Framework Including COVID-19 Insights	This study sheds light on significant challenges facing corporate sustainability and proposes a framework aimed at facilitating the adoption of more sustainable business practices.	Literature review
31	Muhammad Khalid Anser & Sheikh Usman Yousaf & Shabir Hyder & Abdelmohsen A. Nassani & Khalid Zaman & Muhammad Moineddin	Socio-economic and corporate factors and COVID-19 pandemic: a wake-up call	The study aims to evaluate the impact of COVID-19 cases on healthcare expenditures controlling logistics performance index, corporate social responsibility, affluence, carbon damages, and trade in a large cross-section panel of 77 countries.	Literature review
32	Nicola Raimo, Angela Rella, Filippo Vitolla, María-Inés Sánchez-Vicente and Isabel-	Corporate Social Responsibility in the COVID-19 Pandemic Period: A Traditional Way to Address New Social Issues	This study examines how Spanish companies have supported society and vulnerable individuals through partnerships with non-governmental organizations (NGOs).	Quantitative study

	María García-Sánchez			
33	Pedro Mata, Tamar Buil & María Gómez-Campillo	COVID-19 and the reorientation of communication towards CSR	the article intends to verify how companies have carried out their communication actions under the umbrella of corporate social responsibility (CSR)	Quantitative study
34	Petra Jílková	Sustainable Corporate Strategy: The Role of Human Capital in the Time of COVID-19 Crisis	The paper examines the role of human capital in sustainable corporate strategy, education and discusses the ways it supports corporate social responsibility (CSR).	Quantitative research
35	Qianqian Hu , Tianlun Zhu, Chien-Liang Lin 2 , Tiejun Chen and Tachia Chin	Corporate Social Responsibility and Firm Performance in China's Manufacturing: A Global Perspective of Business Models	The research investigated the relationship between CSR implementation and firm performance and examined the moderating effect of VA on such relationships in the context of China's digitalized manufacturing.	Quantitative study
36	Samuel Lo'pez-Carril, Christos Anagnostopoulos	COVID-19 and Soccer Teams on Instagram: The Case of Corporate social responsibility	Examine the role of corporate social responsibility during times of crisis and explore the potential of social media as an effective communication channel for corporate social responsibility initiatives.	Quantitative study
37	Sanghee Kim and Hongjoo Woo	Global fashion retailers' responses to external and internal crises during the COVID-19 pandemic	The purpose of this study is to investigate how global fashion retailers responded to these external and internal crises during the pandemic through a case study	Quantitative study
38	Seoki Lee	Corporate social responsibility and COVID-19: Research implications	This article adopts a corporate social responsibility (CSR) perspective in examining the current pandemic and aims to offer research implications, particularly from the standpoint of financial economics and strategic management.	Literature review
39	Shangzhi Qiua, Jianing Jianga, Xinming Liub, Ming-Hsiang Chenc, Xina Yuan	Can corporate social responsibility protect firm value during the COVID-19 pandemic?	The objective of this study is to investigate the impact of corporate social responsibility (CSR) on firm value specifically during the COVID-19 pandemic.	Quantitative study
40	Somya Arora, Jagan Kumar Sur, Yogesh Chauhan	Does corporate social responsibility affect shareholder value? Evidence from the COVID-19 crisis	This study explore the role of CSR activities in determining shareholder value during the outbreak of coronavirus (aka COVID-19) that has adversely impacted the world economy and financial markets.	Quantitative study
41	Sung-Eun Kang, Choong-Ki Lee, Young-Joo Moon, Yae-Na Park and Courtney Sues	Impact of CSR on Organizational Behavior during a Pandemic: Highlighting Public Health and Safety in the Airline Industry	This study examines the influence of the airline industry's Corporate Social Responsibility (CSR) initiatives and public health and safety activities on flight attendants' organizational identification, self-esteem, and commitment to the company during the COVID-19 pandemic.	Quantitative study
42	Ternence T. J. Tana and Baliira Kalyebara	Can investors benefit from corporate social responsibility and portfolio models during the Covid19 pandemic?	This study looks at the financial impact of this epidemic on the global economy using Malaysian market index i.e., FTSE Bursa Malaysia KLCI before and during COVID-19.	Quantitative study
43	Tianyu Li, Lulu Hao, Jakub Kubiczek & Adrian Pietrzyk	Corporate social responsibility of sports club in the era of coronavirus pandemic. Zagłębie Sosnowiec case study	The objective of this study is to identify and present the current and past implementations of Corporate Social Responsibility (CSR) practices by football clubs in the era of the Covid-19 pandemic.	Quantitative study
44	Viachaslau Filimonau Belen Derqui, Jorge Matute	The COVID-19 pandemic and organizational commitment of senior hotel managers	The study has set to explore the impact of the COVID-19 pandemic on the organizational commitment of senior hotel managers. it established an important role of CSR in building organizational resilience and, consequently, shaping the hotel's response to the COVID-19 crisis	Quantitative study
45	Wenchuan Huang , Shouming Chen and Luu Thi Nguyen	Corporate Social Responsibility and Organizational Resilience to COVID-19 Crisis: An Empirical Study of Chinese Firms	In this article, the assessment of organizational resilience of firms in the context of the COVID-19 pandemic is conducted. The study examines the impact of pre-shock corporate social responsibility (CSR) performance as a predictor that positively influences the level of organizational resilience in response to the external shock brought about by the pandemic.	Quantitative study
46	Yan Mao, Jie He, Alastair M. Morrison & J. Andres Coca-Stefaniak	Effects of tourism CSR on employee psychological capital in the COVID-19 crisis: from the perspective of conservation of resources theory	The primary objective of this research was to demonstrate how companies in the tourism industry contributed to the psychological capital of their employees during the COVID-19 crisis, drawing upon the principles of the conservation of resources theory	Quantitative study
47	Yongjun Zhang	Corporate Responses to COVID-19: A Nonmarket Strategy Approach	This study focuses on how America's largest publicly traded firms use these two nonmarket strategies to cope with the COVID-19 pandemic.	Quantitative study
48	Yuyang Yi, Zongyi Zhang, Youliang Yan	Kindness is rewarded ! The impact of corporate social responsibility on the Chinese market reactions to the COVID-19 pandemic	In this study, the COVID-19 outbreak is treated as a quasi-natural experiment to explore whether the performance of corporate social responsibility (CSR) can assist companies in mitigating declines in their stock prices.	Quantitative study

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