Li Falah-Jurnal Studi Ekonomi Dan Bisnis Islam
Volume 7 (No.2 2022) 21-32
P-ISSN: 2541-6545, E-ISSN: 2549-6085

Journal of Islamic Economics and Business Studies
journal homepage: http://ejournal.iainkendari.ac.id/lifalah

Corporate Social Responsibility in Family Business: A Scoping Literature Review

Fitriya Andriyani[1], Sulis Rochayatun[2]
[1]Department of Agribusiness Management/State Polytechnic of Jember, [2] Faculty of Economics/Maulana Malik Ibrahim State Islamic University Malang
e-cmail: [1]fitryandry10@gmail.com, [2]soeliestel3@gmail.com

ARTICLE INFO
Article History:
Received October 28 2022
1st Received in revised form 15 November 2022
Available online on December 30 2022

Keywords:
Corporate Social Responsibility, Sustainability, Family Business, Scoping Review.

A B S T R A C T
The study of Corporate Social Responsibility (CSR) is a phenomenon that continues to grow in the business world, which was initially widely studied in large companies and then developed in the study of family companies. Therefore, the literature on the topic must provide an updated overview of CSR research. This literature aims to study the concept of corporate social responsibility in family firms. This literature review follows the guidelines of (Arksey & O'Malley, 2005), which have five steps: identifying the research questions; identifying relevant studies; selecting studies; charting data; reporting, summarising, and reporting the results. The study was derived from the electronic database of Emerald, Springer, and Taylor Francis. Results show that corporate social responsibility in family companies is sustainable and a form of building reputation, family identity, and a good image in the business environment. The implications of this study are expected to be a reference and guide for implementing CSR in the family business to benefit wider stakeholders.

1. Introduction

CSR began in 1953 with the publication of Bowen's book "Corporate Social Responsibility Businessman" (Bowen, 2018). The increase in social problems demands business changes, brings CSR to a general approach, and obligates companies to fulfil their social responsibilities (Valor, 2005). CSR refers to organisational policies and actions, which are influenced and implemented by actors at all levels of analysis, for example, institutions, organisations, and people (Aguinis & Glavas, 2012). Applying the concept of corporate social responsibility experienced a change in the growth concept. The first was based on philanthropy, then changed to the stakeholder concept, and finally became the concept of social capital. (Guidance & Khafid, 2016). A concept that provides mutually beneficial solutions increases profits and maintains the sustainability of the company's performance in the long term(Bruch & Walter, 2005). Researchers like (Carroll, 2017; Schwartz & Carroll 2003; Schwartz &

Carroll, 2008) (and Lyra et al., 2017) argue that organisations must participate in ideas that focus on social responsibilities to survive in today's marketplace.

The theoretical framework for understanding CSR implementation and its consequences for business continues to be meaningful. In today's socio-economic context, business optimises profits and creates sufficient reciprocity for all stakeholders. (Yáñez-Araque et al., 2021). The implementation of CSR becomes a management control tool, philanthropy, and reporting and can affect the industry's overall reputation (Safaee Chalkasra et al., 2019). Thus, CSR finance in social performance can also generate positive results for the business. CSR concept is considered to provide mutually beneficial solutions, increase profits, and maintain the sustainability of the company's performance in the long term (Bruch & Walter, 2005). Writers like (Lyra et al., 2017; Schwartz & Caroll, 2003; Schwartz & Carroll, 2008) argue that for organisations to survive in today's marketplace, it is important for them to engage in initiatives focused on sustainability and social responsibility

Literature and societal developments provide a contextual background to contemporary studies of CSR, one of which is CSR in family firms. The widely adopted definition of a family business is any business where the founder has partial ownership and sits on the board of directors (Mariani et al., 2021). CSR research in family businesses has focused on the bond between family involvement in CSR implementation and the implications of CSR on family business performance. Bansal et al. (2018) examine the impact of board independence on corporate social responsibility (CSR) disclosure and analyses the moderating effect of the presence of family ownership. Canavati (2018) synthesises empirical evidence regarding the social performance of family firms. At the same time, Zhou et al. (2014) explore the impact of family ownership and family commitment to organisations with family businesses and the management of the impact of CSR mediation on this. Most of the articles on CSR in family businesses analysed in this study have allowed us to understand aspects of the attitude and operation of the family industry regarding CSR implementation and the impact of CSR implementation on family businesses. A systematic literature review of this topic is needed to share current reflections on existing research and interesting research as a guide for future research.

This study aims to map the existing literature on corporate social responsibility in family businesses. The previous scoping literature review study focused on the evolution of corporate social responsibility and sustainability. In contrast, this literature study focuses on the relevance between corporate social responsibility and sustainability in family companies. This literature review is expected to provide a deeper understanding of the implementation of CSR in family businesses, how it is implemented, and the underlying motives.

2. Literature Review

2.1 Corporate Social Responsibility

Corporate social responsibility, often called Corporate Social Responsibility (CSR), has undergone various developments and changes. One of the changes that have occurred is in the focus of its implementation, as the search conducted by (Moura-Leite & Padgett, 2011). The main focus, which was initially only on the form of corporate responsibility and good actions to the community, became a wider focus, namely on the response of stakeholders, so the discussion about CSR is more interesting. There are explicit and implicit CSR concepts introduced by Matten & Moon (2008). The CSR concept tends to be explicitly codified for companies as a policy. Meanwhile, CSR, which tends to be implicit, is codified with the company's assumption as an institutional framework.

At the beginning of the discussion related to CSR conducted by Caroll (1979), it was found that social responsibility in a business is a societal expectation in terms of economics, ethics, law, and discretionary (philanthropy) simultaneously for the business. Next, Carroll (1991) also mentioned four levels of social responsibility: economics, law, ethics, and philanthropy. Not only in economics, a company's social responsibility needs to be considered, but also in the laws that have been established. With the legal rules that have been set, the company can determine how ethics and attitudes must be taken. Furthermore, the various ethics and attitudes that the company chooses as a good member of society indicate the existence of a philanthropic obligation to improve the quality of life of every other individual.

Carroll (2017) stated that there are several requirements for corporate social performance, namely: (1) assessment of social responsibility within the company; (2) identification of social problems that need to be addressed; (3) the selection of philosophy. These key aspects are presented to provide a conceptual framework that can facilitate the various definitions in the literature. The company produces CSR that converges social, environmental, and economic benefits so that these actions can drive competitive advantage, improve performance, and create social value for the company. (Porter & Kramer, 2006). McWilliams and Siegel explain (2000) that CSR is no longer a question of the rationale but rather the characteristics of an integrated CSR model following the various demands needed. Furthermore, opinions regarding the long-term success, as well as the value that the company can generate at this time, are obtained by taking corporate responsibility actions concerning stakeholders as well as the natural environment [Bruke & Logsdon (1996); Chen & Wongsurawat (2011); Freeman & McVea (2005)].

2.2 Corporate Sustainability

Corporate Sustainability (CS) is defined in the research of Brundtland (1987) as sustainable development composed of several elements. Economic, social, and environmental aspects of the company's operations, both in practice and management, are the triple bottom line (Antolín-López, Javier, & Ivan, 2016). Another definition of CS is also presented by Schaltegger et al. (2006) as an approach with various dimensions, namely economic, social and environmental. Freeman and McVea (2005) emphasise that it is not the only economic performance considered in a company by stakeholders (customers, investors, researchers, government, and society), but also social and environmental performance. Each company has its concept for the sustainability of its business as a competitive advantage (Baumgartner, 2014). However, in general, the sustainability of this company can be measured by the presence of three parameters, namely economic, social and environmental (Goyal, Rahman, & Kazmi, 2013). It is obtained from the literature research on corporate sustainability that corporate sustainability is related to the company's performance, especially its financial performance, but not to its non-financial performance.

2.3 Family Business

Mariani et al. (2021) define a family company as a company with ownership control of 15% or more owned by at least two family members, family members influence the company's strategy, there are 46 concerns for family relationships, and the next generation has the opportunity to continue the company. A family business can be defined as a business owned by one or more family members. There are at least two founding family members as primary owners, where family members hold major ownership and fractional ownership by the founding family (Galdeano-Gómez et al., 2016). Family businesses represent most businesses worldwide (Iaia et al., 2019). However, the existence of a family business is also related to their expertise in changing the values in the family to the economic, social, and environmental fields where they are located by using the family variable as a tool to achieve good economic and financial performance.

An interesting construct in family research is "family," which Iaia et al. (2019) introduced as a source of energy and expertise related to family interactions and interactions. These energy sources include norms, values, cooperation, vision, and beliefs, intrinsic and implicit in the family business; therefore, they are difficult to imitate because it has their own culture in the family. In this regard, Carson et al. (2015) describe the family as a collection of human elements with similar reputations and experiences, organisational elements with decision-making and education, and relational elements with or networks. Wikantiyoso et al. (2021)

designed a multidimensional construction characterised by structural measures in the form of social interactions and networks; a cognitive measure consisting of a shared vision and goals as well as a unique language, story, and culture; as well as relational measures in the form of beliefs, norms; then obligations, as well as proof of self. Families are attached to a larger business market orientation (Preslmayer et al., 2018) to create a family identity. Family business values are related to long-term orientation, employee relations, social connections to the community, relationships to continuity in business policies, and reputation enhancement, which can facilitate greater social adoption than attitudes to non-family businesses (Joo et al., 2019).

3. Research Method

This paper uses a scoping review method adopted by (Arksey & O'Malley, 2005) using five steps: identify the research problem; identify relevant research; research selection; recognise the information and compose, summarise, and notify the results. Recognising the research problem is important to know the problem formulation at the beginning of the literature. By defining the research problem, strategies can be designed for the literature search. The problem in this literature review is: "What is known from the literature about the implementation of CSR in family businesses, and what motives do they have?" Identify relevant research to understand the literature relevant to the problem formulation by creating keywords for the right literature search. Keywords related to this study are "corporate social responsibility,"; "sustainability,"; "family business."

The source used in this study is an electronic database with the consideration that the database summarises many reputable journals so that literature searches through electronic databases are more effective and efficient. The electronic databases selected were Emerald Insight, Elsevier, and Taylor Francis. The type of publication chosen is an empirical peer-reviewed journal article published in English. Geographical areas are not limited to certain countries. All empirical studies from different countries were included in the criteria as long as they met the earlier criteria. Selection of electronic database search results using key search terms so that articles related to corporate social responsibility and sustainability are found.

The next step is mapping information by extracting selected articles to summarise important information and following the research question. The information is recorded about the author, year of research, research position, objectives, methods, and findings. The final session of the scoping review is compiling, summarising, and presenting the study results. The compilation of articles generates a table containing the post-extraction in the information mapping session. Summarising creates the main theme or pattern of the main findings, and reporting creates a report format, which in this case, is for publication purposes. Table 1 displays the results of gathering information.

No	Identity	Research focus	Method	Findings
1	(Abdulsamad Alazzani, Yaseen Aljanadi, Obeid Shreim, 2018) The impact of the existence of royal family directors on corporate social responsibility reporting: a servant	To investigate whether the presence of members of the royal family on the board of directors impacts corporate social responsibility (CSR) reporting.	Quantitative Literature Review	The result show indicates a positive relationship between the presence of a royal family director and CSR reporting.

No	Identity	Research focus	Method	Findings
	leadership perspective			
2	(Ain Hajawiyah, Desi Adhariani, Chaerul Djakman, 2018) The sequential effect of CSR and COE: family ownership moderation	To examine the sequential effect of the cost of equity capital and corporate social responsibility (CSR) disclosure with family ownership as a moderating variable	Quantitative Multiple Regression Analysis	Companies with a high cost of equity capital in previous years had broad levels of CSR use. Moreover, firms with broad CSR costs benefit from lower equity capital the following year. Family ownership influences the effect of equity capital in previous years on CSR companies. Another finding is that family ownership does not moderate the effect of CSR on the cost of share capital
3	(Benito Ya´nez-Araque˜, Juan Pablo Sanchez-Infante Hernandez, Santiago Guti´errez-Broncano, Pedro Jim´enez-Est´evez, 2020) Corporate social responsibility in micro-, small- and medium-sized enterprises: Multigroup analysis of family vs non-family firms	To assess how corporate social responsibility affects the performance of MSMEs, whatever family vs non-family firms moderate	Secondary Data Quantitative	CSR also targets economic performance when it takes over the economic, social and environmental dimensions for family and non-family MSMEs. Furthermore, family businesses have an additional incentive to engage in CSR actions than non-family businesses because these actions will reflect a greater degree of their economic outcomes.
4	(Joseph H. Astrachan, Claudia Binz Astrachan, Giovanna Campopiano, Massimo Baù, 2020) Values, Spirituality, and Religion: Family Business and the Roots of Sustainable Ethical Behavior	To better understand the relationship between religious and spiritual beliefs and sustainable, ethical behaviour in family enterprises.	Qualitative and quantitative	The debate about the role of religion and spirituality in generating and shaping value in family businesses. This a phenomenon that has great potential to advance our understanding of family businesses, particularly those driven by a broad organisation

No	Identity	Research focus	Method	Findings
5	(Shashank Bansal, Maria Victoria Lopez-Perez and Lazaro Rodriguez-Ariza, 2018) Board Independence and Corporate Social Responsibility Disclosure: The Mediating Role of the Presence of Family Ownership	To examine the impact of board independence on the disclosure of corporate social responsibility (CSR) and analyse the moderating effect of the presence of family ownership.	Quantitative Secondary Data	Board independence is negatively related to CSR disclosure practices, and they present opposition to CSR disclosure practices. However, family ownership moderates the relationship and enforces the independent director's positive orientation towards CSR disclosure
6	(Lolita Shaila P. Safaee Chalkasra, John Paolo R. Rivera, Dynah Avigail T. Basil,2019) A Review of Theoretical Perspectives on CSR Among Family Enterprises	Review the theoretical perspective on CSR in family firms and identify the types of CSR that family firms can undertake based on different orientations that determine behaviour and motivation, which depend on the structure and size of the organisation.	Qualitative Literature Review.	CSR practices have different theoretical and normative underpinnings based on factors such as the economic system in which they are implemented. Because they are the economic backbone of their communities, family businesses are ideally suited to provide CSR initiatives to underprivileged areas.
7	(Jennifer Martı´nez-Ferrero, La´zaro Rodrı´guez-Ariza, Isabel-Marı´a Garcı´a-Sa´nchez, Beatriz Cuadrado-Ballesteros, 2017) Corporate social responsibility disclosure and information asymmetry: the role of family ownership	To analyse whether the relationship between CSR disclosure and information asymmetry is similar in family and non-family businesses.	Quantitative Regression Analysis with Moderating Variables	The results show that: (1) companies that disclose more information about CSR tend to have less information asymmetry; (2) companies with greater information asymmetry tend to disclose more CSR information; (3) this bidirectional relationship between CSR disclosure and information asymmetry is moderated in family businesses, which corroborates the so-called 'adverse selection effect.

No	Identity	Research focus	Method	Findings
8	(Lixin Zhou, 2014) Social Responsibility and Employees' organisational identification in Chinese family firms	To explore the impact of family ownership and family commitment on employee organisational identification with Chinese family firms and to address the mediating effect of CSR on these relationships.	Quantitative	The results show that family commitment has a positive effect on EOI. This finding shows that the responsibilities of investors, employees and the community positively affect them. In addition, the results show that family ownership positively affects insider, outsider, environmental, legal and ethical responsibility. Family commitment positively moderates relationships. between family ownership and investor and employee responsibilities, partner and consumer responsibilities and environmental responsibilities.
9	(Marcello M. Mariani, Khowlah Al-Sultan & Alfredo De Massis, 2021) Corporate social responsibility in family firms: A systematic literature review	To identify the topics and aspects of CSR in FF and the drivers and outcomes of CSR adoption.	Qualitative Interpretive	The findings of the SLR analysis reveal that corporate features, family involvement, corporate governance, ethics and religion, and SEW are the main drivers of CSR
10	(Min Maung, Danny Miller, Zhenyang Tang,Xiaowei Xu, 2019) Value Enhancing Social Responsibility: Market Reaction to Donations by Family vs Non-family Firms with Religious CEOs	To examine ethical behaviour as evidenced by charitable embeddedness within a family business and non-family business	Quantitative	Investors can use these signals to aid in the interpretation of where companies engage in charitable acts that are ambiguous in their hidden motivations and implications
11	(Lv Pintian, Li Yongqiang, and Mitra Debi, 2020)	Relationship between CSR and Performance in a family business	Systematic review	There is no consistent evidence of boundary conditions for the relationship between CSR and performance in family businesses as

No	Identity	Research focus	Method	Findings
	CSR and Performance of Family Businesses: A Systematic Review			measured by financial performance, social performance, and innovation.
12	(Mohar Yusof and Leilanie Mohd Nor, 2014) Virtuous CSR: an Islamic family business in Malaysia	An ethical CSR practice based on Islamic values and principles in the family business.	Qualitative	The results suggest that studies of CSR by family businesses in non-Western regions can usefully inform CSR practices in the West by family and non-family firms.

4. Result

Pintian, Lv & Mitra (2020) stated that most businesses worldwide are family businesses whose ownership and management are not separated from the family because family members are managers or have great control over strategy in the business. Family members are committed to the family business, a pending commitment among family members who are valued as a strength in the family business. Ideally, in Service Manager Theory, doing well in a family business is mandatory. The business that is run must meet the community's expectations regarding ethical attitudes and consideration of social consequences, and the added value of operational processes and competitive advantage for the business.

Safaee Chalkasra et al. (2019) state that the evolution of CSR orientation in the family is outside the regulatory framework of compliance and business orientation towards a new model that expects greater social impact. The implementation of CSR carried out by family companies varies greatly depending on the context, regulatory framework, and economic system using normative and theoretical foundations. The involvement of family members, socio-economic communities, and local linkages supports the implementation of CSR. In addition to economic motives, CSR in families is based on non-economic or social motives, such as value creation, community development, and capacity building, as other bottom-line strategies.

Yusof et al. (2014) found that CSR in family companies is channelled through zakat, contributing to the construction of mosques, or paying employees who have cancer for 20 years until their death. Greater responsibility for this family company because they are afraid of the loss of the company's image. The loss of corporate image is caused by irresponsible behaviour in the existing social situation. This situation makes the family company pay great attention to maintaining a discreet character. The outline in this study teaches that social initiatives have the greatest opportunity to express good intentions and lead to good results, namely corporate image among business people.

Astrachan et al. (2020) present a simple lens that makes it possible to think about values within family companies, how family companies generate and strengthen identity in business, and how these values-based foundations ultimately influence CSR practices within family companies. A view based on ethics and faith can help companies identify important points in decision-making. Furthermore, religious and spiritual values as an important basis for a family company's decisions and behaviour will help create a corporate identity with a virtuous reputation.

In line with research by Astrachan et al. (2020), Bansal et al. (2018) state that independent directors encourage CSR in family businesses by focusing on creating a reputation, family image, self-evidence, and social status, which is good for the citizens. Family businesses should be able to increase data transparency on social and environmental issues and focus on providing training on CSR issues to their independent directors. Reducing concerns about false information could damage the company's reputation would be detrimental. Family involvement can encourage increased CSR and reduce information asymmetry, offering investors more benefits.

The same thing was said by Martínez-Ferrero et al. (2018), who tested the relationship between information asymmetry on CSR disclosure. The study found that the two-way relationship was less significant in the family business because information asymmetry can cause family members to be opportunistic and take their profits, which will cause losses for uninformed investors. Thus, family control tends to reduce information differences between majority and minority shareholders, thereby reducing information asymmetry and CSR disclosure. So, on the one hand, transparency on CSR performance on information asymmetry harms family businesses; on the other hand, the positive effect of information asymmetry on CSR disclosure is also reduced.

The study results indicate that the measurement of CSR through the triple bottom line is suitable for SMEs, both family and non-family, because all goods show an acceptable value. In addition, CSR can be considered as a combination of second-order modes that include economic, social, and environmental aspects. It is closely linked to the Sustainable Development Goals of the 2030 Sustainable Development Agenda for Sustainable Development, designed to address economic, social and environmental challenges (Yáñez-Araque et al., 2021).

The facts from the literature above explain that CSR is very important for large companies. The benefits of implementing CSR are encouraging CSR information that can be used as a reference by other companies. El-Kassar et al. (2018) stated that CSR benefits companies by saving money, providing a competitive advantage that distinguishes industrial brands from competitors, encouraging product innovation, enhancing business reputation, encouraging long-term goals, generating positive publications, and enhancing good stakeholder relationships. In a family business, family members are leaders in the community in which they live. Thus, family members are strongly responsible for providing good service to their community. Family businesses must also strictly comply with applicable laws, which are important to maintaining their reputation.

Research results related to the effect of CSR on company performance (both financial and non-financial) are varied and inconsistent. (Zhou et al., 2014) A study on family firms in China showed that family ownership positively affects CSR and family commitment and moderates the relationship between business ownership and CSR in family firms. The social response to investors, employees, and the community effectively acquires and accumulates organisational resources for family firms. In addition, family development and a firm culture marked by a strong commitment can increase the responsibility of all parties.

Meanwhile, the research of Hajawiyah et al. (2019) found that changes in CSR disclosure in family businesses did not significantly affect changes in the cost of capital. The high cost of capital in previous years has encouraged the industry to carry out extensive CSR according to the theory of capital needs. CSR disclosures that increase the cost of capital in the following year are consistent with what is stated in the signal theory. Capital shrinkage is caused by decreased information asymmetry and risk in investors' perceptions, so investors demand lower capital. Family ownership weakens the positive effect of the cost of equity capital on the use of CSR. Apart from this, family businesses tend not to do CSR; this can be because they have low public pressure and asymmetry. Another finding of this study is that family ownership does not moderate the negative effect of CSR on the cost of capital. The low industrial asymmetry in family businesses makes investors aware of CSR activities before companies widely disclose their CSR activities. The cost of capital issued reflects investors' appreciation of the low potential risk, so it is a kind of litigation for the company in the future.

However, most research shows that CSR practices are profitable. Mariani et al. (2021) stated that the benefits obtained are company reputation and sustainability. At the same time, the main driving factors for CSR are family features, family involvement, corporate governance, ethics, and religion. This finding aligns with Maung et al. (2020), who argue that long-term reputation and relational orientation and maintaining good relations with stakeholders are the goals of family companies. Family firms tend to do well in the charitable aspects, including donations to local institutions. Meanwhile, philanthropic activities such as donations increase moral capital. Investors view charitable contributions more positively when they are seen to be based on ethical-moral considerations that maintain the company's reputation.

5. Conclusion

Family businesses tend to do well in the charitable aspects, including donations to local institutions. CSR practice initiatives in family companies are formally structured and well-managed. This term follows the basic meaning of CSR, which is an ongoing commitment by businesses to act ethically and contribute to the economic development of the local community or society at large, along with improving the standard of living of workers and their families.

The literature review shows that the company's reputation is the underlying motive for the disclosure and implementation of CSR. Family members realise that their reputation and image are closely identified with the company because they often carry their name in the wider business environment and have a domino effect on the company's sustainability. Reputation is important for a company to maintain its sustainable competitive advantage. With reputation, the company can also maintain long-term relationships with stakeholders. Reputation is the most valuable intangible asset that helps sustain an organisation.

Furthermore, a good corporate reputation protects the organisation in times of crisis. Another term as a form of corporate identity with a good reputation is virtuous. Honesty and responsibility are two values that should be passed down through the generations in family businesses if they are to last.

The results of this literature review are expected to provide a deeper understanding of the implementation of CSR in family businesses so that it can be a reference guide for other family businesses. In addition, the results of this literature review are expected to provide a broader understanding to policymakers to determine more appropriate regulations.

References

Aguinis, H., & Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. *Journal of Management*, *38*(4), 932–968. https://doi.org/10.1177/0149206311436079

Antolín-López, R., Delgado-Ceballos, J., & Montiel, I. (2016). Deconstructing corporate sustainability: a comparison of different stakeholder metrics. *Journal of Cleaner Production*, *136*, 5–17. https://doi.org/10.1016/j.jclepro.2016.01.111

Arksey, H., & O'Malley, L. (2005). Scoping studies: Towards a methodological framework. *International Journal of Social Research Methodology: Theory and Practice*, *8*(1), 19–32. https://doi.org/10.1080/1364557032000119616

Astrachan, J. H., Binz Astrachan, C., Campopiano, G., & Baù, M. (2020). Values, Spirituality and Religion: Family Business and the Roots of Sustainable Ethical Behavior. *Journal of Business Ethics*, *163*(4), 637–645. https://doi.org/10.1007/s10551-019-04392-5

Bansal, S., Lopez-Perez, M. V., & Rodriguez-Ariza, L. (2018). Board independence and corporate social responsibility disclosure: The mediating role of the presence of family ownership. *Administrative Sciences*, *8*(3). https://doi.org/10.3390/admsci8030033

Baumgartner, R. J. (2014). Managing corporate sustainability and CSR: A conceptual framework combining values, strategies and instruments contributing to sustainable development. *Corporate Social Responsibility and Environmental Management*, *21*(5), 258–271. https://doi.org/10.1002/csr.1336

Bowen, H. R. (2018). Why Are Businessmen Concerned About Their Social Responsibilities? (Continued). *Social Responsibilities of the Businessman*, *15*(1), 84–105. https://doi.org/10.2307/j.ctt20q1w8f.14

Bruch, H., & Walter, F. (2005). The keys to rethinking corporate philanthropy. *MIT Sloan Management Review*, *47*(1).

Canavati, S. (2018). Corporate social performance in family firms: a meta-analysis. *Journal of Family Business Management*, *8*(3), 235–273. https://doi.org/10.1108/JFBM-05-2018-0015

Carroll, A. B. (2017). A three-dimensional conceptual model of corporate performance. *Corporate Social Responsibility*, *4*(4), 37–45. https://doi.org/10.5465/amr.1979.4498296

Carson, S. G., Hagen, Ø., & Sethi, S. P. (2015). From Implicit to Explicit CSR in a Scandinavian Context: The Cases of HÅG and Hydro. *Journal of Business Ethics*, *127*(1), 17–31. https://doi.org/10.1007/s10551-013-1791-2

El-Kassar, A. N., ElGammal, W., & Fahed-Sreih, J. (2018). Engagement of family members, corporate governance and social responsibility in family-owned enterprises. *Journal of Organizational Change Management*, *31*(1), 215–229. https://doi.org/10.1108/JOCM-06-2017-0238

Galdeano-Gómez, E., Pérez-Mesa, J. C., & Aznar-Sánchez, J. A. (2016). Internationalisation of SMEs and simultaneous strategies of cooperation and competition: an exploratory analysis. *Journal of Business Economics and Management*, *17*(6), 1114–1132. https://doi.org/10.3846/16111699.2014.959040

Hajawiyah, A., Adhariani, D., & Djakman, C. (2019). The sequential effect of CSR and COE: family ownership moderation. *Social Responsibility Journal*, *15*(7), 939–954. https://doi.org/10.1108/SRJ-09-2017-0179

Hidayah, R., & Khafid, M. (2016). A Critical Review on Concept Developments of Corporate Social Responsibility Implementation in Enterprises. *Review of Integrative Business and Economics Research*, *5*(1), 340–345.

Iaia, L., Vrontis, D., Maizza, A., Fait, M., Scorrano, P., & Cavallo, F. (2019). Family businesses, corporate social responsibility, and websites: The strategies of Italian wine firms in talking to stakeholders. *British Food Journal*, *121*(7), 1442–1466. https://doi.org/10.1108/BFJ-07-2018-0445

Joo, S., Miller, E. G., & Fink, J. S. (2019). Consumer evaluations of CSR authenticity: Development and validation of a multidimensional CSR authenticity scale. *Journal of Business Research*, *98*(January), 236–249. https://doi.org/10.1016/j.jbusres.2019.01.060

Lyra, F. R., De Souza, M. J. B., Verdinelli, M. A., & Lana, J. (2017). Corporate social responsibility: Comparing different models. *Social Responsibility Journal*, *13*(4), 728–742. https://doi.org/10.1108/SRJ-02-2017-0036

Mariani, M. M., Al-Sultan, K., & De Massis, A. (2021). Corporate social responsibility in family firms: A systematic literature review. *Journal of Small Business Management*, *00*(00), 1–55. https://doi.org/10.1080/00472778.2021.1955122

Martínez-Ferrero, J., Rodríguez-Ariza, L., García-Sánchez, I. M., & Cuadrado-Ballesteros, B. (2018). Corporate social responsibility disclosure and information asymmetry: the role of family ownership. *Review of Managerial Science*, *12*(4), 885–916. https://doi.org/10.1007/s11846-017-0232-5

Maung, M., Miller, D., Tang, Z., & Xu, X. (2020). Value-Enhancing Social Responsibility: Market Reaction to Donations by Family vs. Non-family Firms with Religious CEOs. *Journal of Business Ethics*, *163*(4), 745–758. https://doi.org/10.1007/s10551-019-04381-8

Pintian, Lv, Y., & Mitra, D. (2020). Csr and performance of family businesses: A systematic review. *Australasian Accounting, Business and Finance Journal*, *14*(3), 75–85. https://doi.org/10.14453/aabfj.v14i3.6

Preslmayer, C., Kuttner, M., & Feldbauer-Durstmüller, B. (2018). Uncovering the research field of corporate social responsibility in family firms: a citation analysis. *Journal of Family Business Management*, *8*(2), 169–195. https://doi.org/10.1108/JFBM-10-2017-0032

Safaee Chalkasra, L. S., Rivera, J. P. R., & Basuil, D. A. T. (2019). A Review of Theoretical Perspectives on CSR Among Family Enterprises. *Vision*, *23*(3), 225–233. https://doi.org/10.1177/0972262919860966

Schwartz, M. S., & Caroll, A. B. (2003). Philosophy Documentation Center. *Philosophy*, *13*(4), 503–530.

Schwartz, M. S., & Carroll, A. B. (2008). Integrating and unifying competing and complementary frameworks: The search for a common core in the business and society field. *Business and Society*, *47*(2), 148–186. https://doi.org/10.1177/0007650306297942

Torelli, R. (2020). Sustainability, responsibility and ethics: different concepts for a single path. *Social Responsibility Journal*, *2019*. https://doi.org/10.1108/SRJ-03-2020-0081

Valor, C. (2005). Corporate Social Responsibility and Corporate Citizenship : Towards Corporate Accountability. *Business and Society Review*, *110:2*(Cc), 191–212. doi: 10.1111/j.0045-3609.2005.00011.x%0A

Wikantiyoso, B., Riyanti, B. P. D., & Suryani, A. O. (2021). A Construction of Entrepreneurial Personality Tests: Testing Archetype Personality Inventory in Entrepreneurship. *International Journal of Applied Business and International Management*, 6(1), 1–13. https://doi.org/10.32535/ijabim.v6i1.1085

Yáñez-Araque, B., Sánchez-Infante Hernández, J. P., Gutiérrez-Broncano, S., & Jiménez-Estévez, P. (2021). Corporate social responsibility in micro-, small- and medium-sized enterprises: Multigroup analysis of family vs. non-family firms. *Journal of Business Research*, *124*(June), 581–592. https://doi.org/10.1016/j.jbusres.2020.10.023

Yusof, M., Mohd Nor, L., & Edward Hoopes, J. (2014). Virtuous CSR: an Islamic family business in Malaysia. *Journal of Family Business Management*, *4*(2), 133–148. https://doi.org/10.1108/JFBM-07-2013-0016

Zhou, L., Zhou, L., Studies, C. M., Wang, X., Yu, Y., Choi, Y., Studies, C. M., Wang, X., Huang, S. K., Yang, C., Studies, C. M., Wang, X., Berger, R., & Studies, C. M. (2014). Article information : Chinese Management Studies Social responsibility and employees' organisational identification in Chinese family firms: Influence of family ownership and family commitment. *Chinese Management Studies*, *8*(4), 683–703.