

This article extends the corporate social performance (CSP) model by studying the role of governance structures and governance systems in shaping corporate social responsibility. The authors argue that a governance perspective offers a fruitful research strategy both to study empirically how firms balance the competing moral frameworks and political philosophies that are part and parcel of defining their role in society and to further the theoretical integration of the descriptive and normative perspectives in the business and society field. They illustrate the potential of this research strategy with a comparative case study of processes of responsiveness at four Dutch banks with markedly different governance structures. This study shows how governance systems and structures both enable and constrain corporate responsibility and responsiveness. The authors conclude with a proposal to reorient the CSP model to harness the integrative potential of studying corporate social responsibility through a governance lens.

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