

# Chapter 10

## Exploring the Dual Nature of Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI)

**Fernando Reyes Reina**

 <https://orcid.org/0000-0003-3826-0265>

*Pontifical University of Salamanca, Spain*

**Sandra Hernandez Zelaya**

 <https://orcid.org/0000-0002-6301-2119>

*Pontifical University of Salamanca, Spain*

### ABSTRACT

*This chapter explores the dual nature of Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI), arguing that these constructs often coexist within firms and form a behavioral continuum. Drawing on psychological and organizational dynamics, the chapter examines how CSR practices can generate moral credit, enabling later irresponsible actions—a process known as moral licensing. This challenges the assumption that CSR necessarily fosters ethical conduct. Theoretical models, empirical findings, and practical concerns are analyzed to highlight the risks of insincere CSR and the importance of strategies to contain moral complacency. Stakeholders often reward social contributions but respond negatively to perceived hypocrisy. Ethical leadership and integrity-based cultures*

DOI: 10.4018/979-8-3373-1787-8.ch010

*are key to preventing such backlash. The chapter also discusses the role of communication and regulation in managing this tension. By adopting a dual perspective, it offers a conceptual foundation for aligning authentic CSR with robust internal controls to mitigate CSI.*

## **INTRODUCTION**

Firms often “do good” and “do harm” at the same time. Treating Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI) as a continuum—rather than a binary choice—captures this reality and explains why laudable philanthropy can coexist with labour abuses. We review the mechanisms behind that paradox, from moral licensing to strategic reputation buffering, and outline what it means for scholars, managers, and regulators. In early studies, CSR was primarily seen as a mechanism for companies to enhance their financial performance and stakeholder relations (Orlitzky et al., 2003; Gangi, 2018). However subsequent research has revealed that CSR initiatives may sometimes shield or even precipitate irresponsible corporate behaviors (Kotchen & Moon, 2012; Ormiston & Wong, 2013).

A growing body of work has conceptualized CSR and CSI as interdependent constructs that coexist on a continuum rather than as absolute opposites (Riera & Iborra, 2017; Clark et al., 2021). Corporate behavior can be plotted on a spectrum in which companies simultaneously engage in socially responsible initiatives and irresponsible acts, rather than fitting each one of them into a single category. means laudable actions may unintentionally lower ethical vigilance.

The chapter proceeds from a historical background to mechanisms, controversies, solutions, and future outlook. Next, the Issues, Controversies, and Problems section discusses various challenges, paradoxes, and debates that arise from the CSR–CSI duality in practice. Building on these insights, a Solutions and Recommendations section offers strategic and managerial approaches to addressing the CSR–CSI duality. The chapter then outlines Future Research Avenues to encourage further scholarly exploration. Finally, the Conclusion provides a summary of the chapter's findings and emphasizes the importance of managing CSR and CSI in tandem.

To anchor the discussion and dispel the definitional ambiguity that often clouds CSR-versus-CSI debates, Table 1 sets out the two constructs side-by-side.

26 more pages are available in the full version of this document, which may be purchased using the "Add to Cart" button on the publisher's webpage: [www.igi-global.com/chapter/exploring-the-dual-nature-of-corporate-social-responsibility-csr-and-corporate-social-irresponsibility-csi/387269](http://www.igi-global.com/chapter/exploring-the-dual-nature-of-corporate-social-responsibility-csr-and-corporate-social-irresponsibility-csi/387269)

## Related Content

---

### Managing Consumer Loyalty: An Expanded Model of Consumer Experience Management and Consumer Loyalty

Shivani Saini and Jagwinder Singh (2020). *International Journal of Asian Business and Information Management* (pp. 21-47).

[www.irma-international.org/article/managing-consumer-loyalty/241925](http://www.irma-international.org/article/managing-consumer-loyalty/241925)

### China in Africa: A Cooperation With Chinese Characteristics

Tonny Dian Effendi and Devita Prinanda (2020). *Regional Trade and Development Strategies in the Era of Globalization* (pp. 49-67).

[www.irma-international.org/chapter/china-in-africa/249645](http://www.irma-international.org/chapter/china-in-africa/249645)

### The Analytics Asset

Rahul Saxena and Ranjita Gupta (2021). *Global Business Leadership Development for the Fourth Industrial Revolution* (pp. 105-133).

[www.irma-international.org/chapter/the-analytics-asset/260660](http://www.irma-international.org/chapter/the-analytics-asset/260660)

### Virtual Corporations

Sixto Jesús Arjonilla-Domínguez and José Aurelio Medina-Garrido (2011). *Global Business: Concepts, Methodologies, Tools and Applications* (pp. 39-46).

[www.irma-international.org/chapter/virtual-corporations/54759](http://www.irma-international.org/chapter/virtual-corporations/54759)

### Empowering Leadership and Employee Performance: A Mediating Role of Thriving at Work

Muhammad Ali, SHEN Lei, Zheng Shi Jie and Mohammad Anisur Rahman (2018). *International Journal of Asian Business and Information Management* (pp. 1-14).

[www.irma-international.org/article/empowering-leadership-and-employee-performance/201122](http://www.irma-international.org/article/empowering-leadership-and-employee-performance/201122)