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Working Paper

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non-profit organizations: Beyond the evidence**

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CIRIEC No. 2021/02

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**Corporate social responsibility in non-profit organizations:
Beyond the evidence**

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Working paper CIRIEC No. 2021/02

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Abstract

The concept of corporate social responsibility (CSR) in nonprofit organizations (NPOs) is a challenge for the literature and for the organizations themselves. The concept is often confused with social responsibility or sustainability. The pleonasm between CSR and the mission, values and nature of NPOs also raises questions. Finally, the relevance of the concept in its current state to NPOs calls into question, because of the “corporate” terminology.

Design/methodology/approach: Based on a literature review, this article proposes to respond to these different gaps thanks to an analysis of the definitions, the theories, measurement methods and content of research dedicated to CSR, social responsibility and sustainability.

Findings: The research underlines the triple relevance of the concept of CSR in NPOs. Its relevance to the other two concepts, its strategic importance and the interest of differentiation from for-profit organizations.

Originality: This article proposes a literature review on CSR in NPOs, a subject that is still emerging in the literature but which nevertheless needs to be addressed in the current context of multiple crises.

Keywords: nonprofit organizations (NPOs); corporate social responsibility (CSR); sustainability; social responsibility; triple bottom line; literature review

JEL Codes: G34, L31, M14

1. Introduction

The Covid-19 crisis hits all organizations, societies and individuals. The answers of the States were plural but they were not the only ones to react. Companies (as for-profit organizations, FPOs) have also committed themselves on their side, notably through corporate social responsibility (CSR) (García-Sánchez and García-Sánchez, 2020; Manuel and Herron, 2020). Nonprofit organizations (NPOs), for their part, maintained their activities in order to continue to contribute to the satisfaction of society and their stakeholders. The complementarity of the different sectors is currently highlighted in order to address the crisis but also questions the identity and place of NPOs (Plaisance, 2020).

This is illustrated by putting the purpose of NPOs into perspective with the definition of CSR adopted by the European Commission. The Commission defines CSR as the responsibility of organizations for the impact they have on society whereas “the goal for the NPOs is to make an impact on society” (Kelly and Lewis, 2009). The association between NPOs and CSR thus seems conceptually clear and almost natural.

CSR as a responsibility in NPOs is studied in the academic literature. However, recent works point out a problem of terminology: “scholars have referred to CSR, nonprofit responsibility or sustainability” (Zeimers *et al.*, 2019) in order to address social responsibility in NPOs. In short, the literature on these concepts used them as if they were interchangeable (Palakshappa & Grant, 2018). Their intersecting definitions are put forward to explain this behavior. The concepts, defined by the Cambridge Dictionary¹ (widely used in research, for example McGrath & Whitty, 2018), are indeed particularly interconnected:

- (1) CSR is “the idea that a company should be interested in and willing to help society and the environment as well as be concerned about the products and profits it makes”;
- (2) Social responsibility refers to “the practice of producing goods and services in a way that is not harmful to society or the environment”;
- (3) Sustainability is defined as “the idea that goods and services should be produced in ways that do not use resources that cannot be replaced and that do not damage the environment”.

Other authors such as Langergaard indeed combine the three concepts and note that “sustainability (...) is still an underdeveloped, ambiguous and often vague concept” (Langergaard, 2019) but indissociable from NPOs.

Beyond the Covid-19 crisis, NPOs are also struggling with other challenges. Weerawardena *et al.* (2010) indicate that “the core issue is the need to build

¹ Cambridge Business English Dictionary, *Online dictionary*, consulted on January 20, 2021, <https://dictionary.cambridge.org/dictionary/english/>

a sustainable organization that can continue deliver social value via the pursuit of its social mission". In a context of increasing scarcity of resources, regardless of their nature (i.e. financial, human or natural resources), the sustainability of NPOs is a central concern. However, there is also the question of the role of NPOs in sustainable development, insofar as the impact they have on society is at once economic, social and environmental. The "social value" created by NPOs encompasses the roots of sustainability.

In short, the links maintained by NPOs with CSR and sustainability are strong and tense. The creation of value for stakeholders and the pursuit of the society's well-being are the daily activities of NPOs, which would imply that the notion of CSR is obvious (therefore irrelevant?) for these organizations (e.g. Lin-Hi *et al.*, 2015).

Two realities run counter to this idea. First, more and more NPOs are publishing CSR (Casey, 2018; Gazzola *et al.*, 2017) or sustainability (Veltri and Bronzetti, 2014) reports, with the help, for example, of standardizers who adapt their principles to the nonprofit sector (for example, the *Global Reporting Initiative*). Second, the notion of well-being brought to stakeholders and society is no longer the prerogative of only NPOs (e.g. Hart and Zingales, 2017a, 2017b).

Demands for transparency and accountability may explain the call for innovative forms of reporting. It is also an admission of the difficulty for NPOs to highlight their role in sustainable development. The link between CSR, sustainability and NPOs that seemed obvious is probably a little too evident. As Andreini *et al.* (2014) point out, "it is easy to believe that nonprofit equates to socially responsible". The authors hasten to remind the reader that this facility is questionable and that the links between NPOs, responsibility and sustainability need to be carefully studied.

They are not the only ones to underline this. The literature on these linkages is extremely obscure in that the concepts used vary from one study to another: "scholars have referred to CSR, nonprofit responsibility or sustainability" (Zeimers *et al.*, 2019) in order to address social responsibility in NPOs. Other authors combine the concepts while noting that "social sustainability (...) is still an underdeveloped, ambiguous and often vague concept" (Langergaard, 2019).

The objective of this article is therefore to fill this conceptual gap by specifying the relevance of the different concepts mobilized (CSR, responsibility and sustainability) within the context of NPOs. In order to reach it, a literature review is proposed.

This objective will be broken down into three research questions (2.). The method chosen (3.) will consist of an analysis of the concepts' definitions and the theories on which they are based (4.). Then, an inventory of the methods used to measure the three concepts is conducted as well as a state of the debate on

the difference between CSR in NPOs and in FPOs (5.). The discussion of these analyses will provide the contributions of this paper (6.).

2. Research Questions Development

NPOs are a vast group of organizations whose common denominator is the non-redistribution of profits. This very specific characteristic directly questions the concept of CSR. This notion emerges above all in order to counterbalance the FPOs' main objective, which is to be profitable in order to satisfy shareholders. In the absence of shareholders and in the presence of powerful stakeholders, the interest of NPOs turns *de facto* to the same actors as those targeted by CSR.

In addition, NPOs have increasing social and economic roles as public authorities entrust them with new functions. Their political action is also significant, due to their involvement in civil society and their key role of advocacy. In short, NPOs already have a holistic influence on their economic, social and ecological environment. Consequently, NPOs seek to perpetuate their positive action on society for as long as possible (Neesham *et al.*, 2017). In other words, the sustainability of actions in NPOs is at the heart of their management.

In the same way, the NPOs' constitutive project defines a vast project for the future of the organization but also for society in general. In other words, this project, debated with stakeholders, is a social project that the organization seeks to build for the society. The definition of CSR proposed by the European Commission is therefore once again extremely similar.

The literature has already pointed out this convergence: the "dimensions of corporate social responsibility are closely aligned with the goals of many nonprofit organizations that function primarily to serve the public interest through the distribution of goods and services" (Waters and Ott, 2014).

On the one hand, NPOs define their strategy but also their governance according to the expectations and requirements of their stakeholders (Mano, 2010; Oppong *et al.*, 2017; Rey-García, 2008). On the other hand, NPOs defend "noble causes" (Dhanani and Connolly, 2012), involving respect for ethical principles, sustainability of the action and being responsible (in the sense of CSR). This (corporate social) responsibility has become an "ethical obligation" for NPOs (Gazzola *et al.*, 2017).

Beyond the European authorities, scholars have proposed many definitions of CSR too, for FPOs but also for organizations in general. Waters and Ott (2014) synthesize these definitions in a rather broad approach: "the voluntary actions a company or organization implements to pursue goals, with

a responsibility to its stakeholders”. Bivona (2010) has succeeded in bringing out common points shared by the majority of scholars: CSR remains voluntary and goes beyond the economic sphere and the scope of the organization. In short, non-financial and non-economic aspects such as social welfare or environmental protection are included in CSR. In addition, stakeholders and society in general are its targets; just like NPOs do, as already mentioned.

The references cited so far suggest to one observation: the discourse on NPOs leads to the mixing of three key concepts, namely sustainability, social responsibility and CSR. This difficulty has already been mentioned in the introduction and Filho *et al.* (2019) recently summarized the situation: “the lack of a consensus about what social responsibility means, or how (or whether) it should be differentiated from related concepts remains a major weakness for practice development” and continued: “sustainability is linked with social responsibility and sustainable development and is concerned with equitably balancing the interconnected needs of the environment, the economy and society, both in the present and into the future, and both locally and globally”. The first objective of this literature review will therefore be to investigate these three concepts and to determine the differences and similarities that scholars have formulated in the case of NPOs.

RQ1: How does the literature conceptually and methodologically differentiate the notions of CSR, social responsibility and sustainability in NPOs?

Thus, there is confusion as to the terms used. A conceptual problem also emerges: NPOs and CSR seem extremely close because the values and missions of these organizations already integrate a social and environmental vision. Faced with this discourse, the literature has taken an interest in the evolution and practices of NPOs. For instance, Bivona (2010) finds that “although NPOs embody in their mission – by definition – CSR intentions, in some field intense commercial competition may erode the ‘moral high ground’ of the organization and transform NPOs into ‘shadow businesses’”. Another example would be Cornelius *et al.* (2008) who noticed that the working conditions of employees in NPOs were not better or even worse than those of the FPOs. Recently, Zeimers *et al.* (2019) have also noted the confusion surrounding CSR and NPOs, but reject it and call for studies of the concept in NPOs (in the line of Chell *et al.*, 2016). Chelladurai (2016) will even go so far as to write: “One could argue that the concept of CSR is more important in the nonprofit sector than in the profit sector”. For this reason, it is essential to take an interest in the relevance of the concept of (C)SR in NPOs, as second question. Would it not be intrinsic? Could it be a pleonasm?

RQ2: To what extent has the concept of CSR been applied to NPOs by the literature?

The words chosen pose a third problem. Lin-Hi *et al.* (2015) stated that CSR, since it is “corporate”, does not seem appropriate for NPOs. The concept of CSR could then become “organizational social responsibility” (OSR) to address the issue of terminology (e.g. Misener *et al.*, 2020). So, the “corporate” terminology challenges the literature: would CSR not be the same for all organizations? For some authors (e.g. Phillips and Taylor, 2020), CSR has included NPOs in a vision of partnership between FPOs practicing CSR actions and their stakeholders (including NPOs). Other authors consider that the definitions are broad enough to be applied to all organizations (Manfred Bergman *et al.*, 2017; Waters and Ott, 2014). According to Chelladurai (2016), CSR should be different in NPOs in its practices, not in its conceptualization. Beyond the applicability of the concept in NPOs, it is a question of understanding whether the concept differs between different organizations.

RQ3: How has the literature operationalized the concept of CSR in NPOs? Is it in a different way than in FPOs?

3. Methods and Data

In order to answer the three proposed research questions, a review of the management literature is proposed. Scopus was the database used in order to create the sample. It has proven its relevance in management (Kosch and Szarucki, 2020) and provides access to peer-reviewed academic publications recognized by the scientific world. The main keywords searched for in title, abstract or keywords were *CSR, corporate social responsibility, social responsibility* and *sustainability*. In order to reduce searches to works dealing only with NPOs, the following keywords have been used as filters: *nonprofit, NPO, NGO, volunteer, not-for-profit, charities, foundations*. In the case of more than 1000 results, the filtered keywords had to appear in the title and/or keywords (in order to minimize the risk of obtaining NPOs as a stakeholder). In spite of precautions, a large majority of the results did not focus on NPOs but on FPOs. The reading of the abstracts allowed to retain 49 publications, a result consistent with the still emerging interest in the literature on the subject dealt with in this article (Lin-Hi *et al.*, 2015; Phillips and Taylor, 2020).

The works have been read and analyzed in their entirety. However, several pieces of information were sought in order to answer the research questions:

- (1) Definitions of CSR, social responsibility or sustainability (about RQ1 and RQ2);
- (2) The theories mobilized in the literature review or in the theoretical framework tested (about RQ2);
- (3) Variables that operationalize the concepts of CSR, social responsibility or sustainability; present in the literature review or in the authors' methodology (about RQ1 and RQ3);
- (4) Results that linked CSR, social responsibility or sustainability to other management concepts or issues (about RQ3);
- (5) Other information relevant to answer the research questions (including literature criticisms or research avenues).

The results of this analysis are presented following the reasoning of a scientific article: the definition of concepts, theorization, operationalization and methodology to end with the practices and conclusions drawn. The results are therefore structured in two parts: on the one hand, the rather conceptual analyses (definitions and theories used, 4.) and on the other hand, the rather applied analyses (measurement methods and research contributions, 5.). The contribution of each section to each research question has been specified, insofar as they are transversal.

4. Nonprofit Organisations are not exempt from CSR: Answers to RQ1 and RQ2

In order to respond to RQ1 and RQ2, a conceptual and theoretical examination of the sample articles is required, using the definitions of the three concepts studied and of the theories employed by the researchers.

4.1. A conceptual answer to RQ1: defining (corporate) social responsibility and sustainability

For each of the works analyzed, the definitions of CSR, social responsibility and sustainability were selected (Table i), as well as what the authors had to say about the links between these three concepts.

Table i: Definitions of corporate social responsibility, social responsibility and sustainability in NPOs

Authors	Definitions in NPOs
CORPORATE SOCIAL RESPONSIBILITY	
Olaya Garcerá <i>et al.</i> (2020)	"a university management strategy, seeking to maintain a holistic approach to the university organization itself, and devising interdisciplinary (synergy between university faculties and departments) and inter-institutional (association of various functions of the institutional structure) initiatives"
Chung <i>et al.</i> (2019)	"a company's voluntary responsibility to the societal good, beyond its legal obligations"
Palakshappa and Grant (2018)	a "vehicle, promoting sustainable practice within business, and bridging sectors through the development of community/business collaborations and partnerships"
Lin-Hi <i>et al.</i> (2015)	Respecting the triple bottom line, "doing good" and "avoiding bad"
Andreini <i>et al.</i> (2014)	"an organization's contribution to both generating and solving social and environmental problems"
SOCIAL RESPONSIBILITY	
Dixit (2020), in the case of public hospitals	"(a) creation of value and efficiency for the stakeholders; (b) protection of the interests and investment of all stakeholders (including the government); (c) protection of the environment; (d) recognition of the human rights of the patients and the participants in the clinical trials; (e) ethical business practices; (f) public accountability of business decisions; (g) compliance with the law and regulations; and (h) protection of animal interests in scientific research"
Păceșilă and Colesca (2020)	"all the behaviors and actions of organizations which engage in the community according to their values and objectives"
Moldavanova and Goerdel (2018), defining "socially responsible organization"	"an organization that engages in internally and externally sustainable organizational practices, such as shared leadership, strategic orientation, and being proactive in achieving societal goals, such as the advancement of social equity across generations"
Pope <i>et al.</i> (2018), defining "organizational responsibility"	"(1) leadership (model innovative practices); (2) citizenship (advance the collective movement); (3) ethics (respect community norms); (4) accountability (be transparent and efficient); (5) lawfulness (follow the law); (6) mission (make a positive social impact)".
Chelladurai (2016)	Organizational responsibility: "the fundamental responsibility of any organizations (profit or nonprofit) is to achieve its stated goals" Social responsibility: "to serve society by attaining their stated goals within the rules and regulations set by society"
Andreini <i>et al.</i> (2014)	(1) "the ability to fulfil the institutional mission that provides the NPO's <i>raison d'être</i> and the main attraction for stakeholders (members, volunteers, donors, states and local governments, etc.)" (2) "the way in which the mission is achieved, and to the NPO's ability to respond to other wide-ranging social and environmental issues (...). Examples include the environmental impact of the NPO's actions, the working conditions of its employees, partners and volunteers, and its relationships with donors"
SUSTAINABILITY	
Dadić and Ribarić (2020), defining "financial sustainability"	"a comparison between earned income and other sources of income" "organizations that have a larger share of income from self-funding relative to income from grants and donations"
Yekini and Yekini (2020)	"providing for society, and everybody has the opportunity to enjoy it for the public good, which is dignifying to them in their own society"

Langergaard (2019), explaining the various dimensions of “social sustainability”	(1) social cohesion; (2) social interaction; (3) social justice or equity; (4) sustainability of community; (5) participation and local democracy.
Moldavanova and Goerdel (2018)	“a sustainable organization is understood here as an organization that is capable of ‘deliver[ing] social value via the pursuit of its social mission’ (Weerawardena, Robert, and Mort 2010, 347), thus serving the needs of both current and future generations”
Ceptureanu <i>et al.</i> (2017)	“a sustainable NPO is an organization that can continue to fulfill its mission and satisfy the key stakeholders’ requirements, regardless of difficulties encountered”
Lee (2017)	“closely related to organizational success and failure”
Manfred Bergman <i>et al.</i> (2017)	“(a) should relate to corporate responsibility but offer something that goes well beyond ethics-based considerations; (b) should integrate and embrace economic concerns, instead of opposing them; (c) should take into consideration the dependence of economic concerns on societal and environmental interests and impacts; (d) should allow negotiations between different stakeholder groups about conflicts, trade-offs, and contradictions that have scope for application beyond academic debates; (e) should be understandable and transferrable across different contexts and cultures; and (f) should provide a basis upon which corporate sustainability can be assessed, measured, reported, and improved”
Jones and Mucha (2014)	“(1) living within the world’s natural limits; (2) understanding the interconnections among economy, society, and environment; (3) equitable distribution of resources and opportunities”
Omura and Forster (2014)	“how to ensure their continuity of services to community”
Besel <i>et al.</i> (2011), defining financial sustainability	“the ability of nonprofits to diversify their funding base and subsequently grow their operating budget over a five-year period”
Weerawardena <i>et al.</i> (2010)	For a NPO: “being able to survive so that it can continue to serve its constituency” Nonprofit sustainability: “the organization will be able to fulfill its commitments to its clients, its patrons, and the community in which it operates. These stakeholder groups depend on the nonprofit to service a need and to deliver on the promise of its mission. Sustainability in this context means stakeholders can place their trust in that commitment” For the nonprofit sector: “important societal needs will be met”

The different definitions of CSR show the plurality of the concept. CSR is moral, incorporating the notions of responsibility (Chung *et al.*, 2019), but also a strategy (Olaya Garcerá *et al.*, 2020) and above all a commitment and a serie of social initiatives towards society and the community (Andreini *et al.*, 2014; Chung *et al.*, 2019; Palakshappa and Grant, 2018). It endorses social, environmental and economic issues (Lin-Hi *et al.*, 2015).

Social responsibility includes the actions and initiatives seen for CSR, while stressing them with the values of the NPO (Chelladurai, 2016; Păceșilă and Colesca, 2020). From this perspective, NPOs also have social, economic and environmental commitments (Dixit, 2020), but they are viewed through the filter of social and societal objectives specific to the organization (Chelladurai, 2016;

Moldavanova and Goerdel, 2018), its *raison d'être* (Andreini *et al.*, 2014) and its mission (Andreini *et al.*, 2014; Pope *et al.*, 2018). Social responsibility is then translated into several governance mechanisms, including ethics, accountability, compliance, etc. (Dixit, 2020; Pope *et al.*, 2018).

Sustainability in NPOs, in contrast, is divided into many streams. First, some researches reduce sustainability to a financial issue of survival (Besel *et al.*, 2011; Dadić and Ribarić, 2020; Lee, 2017). Second, an internal sustainability is studied: the NPO must be able to maintain itself over time and to continue its action (Moldavanova and Goerdel, 2018; Omura and Forster, 2014; Weerawardena *et al.*, 2010). Third, external sustainability means acting on behalf of society and meeting societal objectives within the mission and actions of the NPO (Langergaard, 2019; Weerawardena *et al.*, 2010; Yekini and Yekini, 2020). The last two types of sustainability often intersect in the literature, with the idea of maintaining the activity that serves the interests of stakeholders and the community (Ceptureanu *et al.*, 2017; Manfred Bergman *et al.*, 2017; Moldavanova and Goerdel, 2018; Weerawardena *et al.*, 2010). Once again, sustainability encompasses economic, social and environmental issues (Jones and Mucha, 2014; Manfred Bergman *et al.*, 2017).

The concepts of CSR, responsibility and sustainability are often assimilated because of this common anchoring (Chelladurai, 2016; Lin-Hi *et al.*, 2015; Moldavanova and Goerdel, 2018; Nevárez and Félix, 2019; Unerman and O'Dwyer, 2010; Weerawardena *et al.*, 2010) around the three previous dimensions. They constitute the *triple bottom line* (Elkington, 1998), with the three issues synthesized under the acronym *Profit – People – Planet*.

A twist to this triptych was made by Moldavanova and Wright (2020) in particular, proposing to include culture as a fourth dimension of sustainability. If this development may seem recent, it is in fact as early as the end of the 20th century that the concept of “culturally sustainable development” appears (Throsby, 1995). Moldavanova and Wright thus show that sustainable development can bring together worlds that are often separate and heterogeneous, namely the economy and culture, but also and above all that NPOs participate massively in this development.

Beyond their common anchoring, the concepts of CSR, social responsibility and sustainability have been widely associated in the literature. For instance, the social responsibility of a hospital, defined as “its moral obligation to deliver quality healthcare which is patients’ fundamental right” is linked to its sustainability (Dixit, 2020). More generally, the concepts of CSR and sustainability are associated in many studies (Chung *et al.*, 2019; Nevárez and Félix, 2019), sometimes “viewed interchangeably” (Palakshappa and Grant, 2018; based on Pirnea *et al.*, 2011).

Many publications establish a link between CSR and sustainability (Filho *et al.*, 2019; van Marrewijk, 2003; Montiel, 2008) while Lin-Hi et al. (2015) incorporate sustainability into CSR. Idowu (2008) conceptually did the same incorporation and specified that “corporate entities (...) which aspire to be perceived by their stakeholders as being socially responsible must be interested in sustainability and sustainable development”.

Conversely, some authors call for a conceptual distinction and an operational separation between CSR and responsibility: “the social responsibilities of any organization (whether profit or nonprofit) must be distinguished from the discretionary socially oriented initiatives of that organization” (Chelladurai, 2016). In the same vein, Zeimers et al. (2019) “contend the need for differentiated research and distinctive approach to nonprofit social responsibility” compared to CSR. Moldavanova and Goerdel (2018) contribute to this reflection by explaining that “sustainability should be properly distinguished from CSR, since sustainability is concerned with the long term and meeting the needs of future generations, rather than merely balancing the interests of present-day stakeholders”.

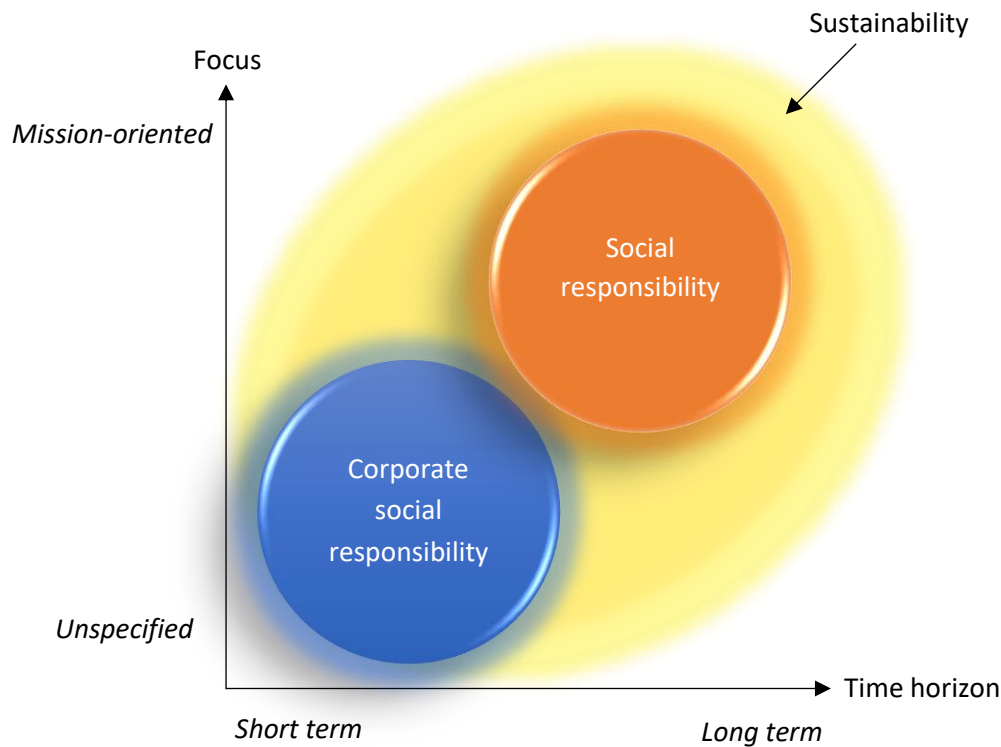
The analysis of the definitions carried out earlier allows differences to emerge between the three concepts, thus supporting the need for differentiation:

- (1) CSR concerns the relationship that the NPO has with its environment, both philosophically (its responsibility) and operationally (its actions in favor of economic, social and environmental issues). The horizon is rather short-term, strategic and focused on unspecified actions for the protection of the environment and in favor of society.
- (2) Social responsibility integrates social, societal, environmental and economic issues into the mission and *raison d'être* of NPOs. The actions put in place are no longer general, but specific and in line with the values of the NPO. The horizon therefore seems to be medium to long term.
- (3) The sustainability of NPOs is both focused on daily life and on a long-term horizon, addressing organizational survival and the ability of NPOs to act over time and adapt over the long term to the demands and needs of stakeholders and society. For Arhin et al. (2018), sustainability is “an ongoing process rather than an end in itself; and as multidimensional construct comprising elements such as financial, social, operational and identity forms of sustainability”.

Figure 1 illustrates the distinction between CSR and social responsibility, taking into account different time horizons and whether or not issues are integrated into the mission. Sustainability, in that it is permanent and

cross-cutting, is represented as suggested by Arhin *et al.* (2018). It is a first response to RQ1: the three concepts are well differentiated in the literature, in spite of common roots.

Figure 1: An illustration of the distinction between CSR, social responsibility and sustainability in NPOs



4.2. Answering to RQ2: an analysis of the definitions and theories encountered

In order to deal with RQ2, two levels are analyzed: the definitions of the three concepts as well as the theories underlying the works.

Findings from the previous section distinguish mission-related and non-specific actions. Thus, CSR actions are not intrinsic to NPOs: the latter have to be concerned with sustainability and CSR (Unerman and O'Dwyer, 2010). Using the generalist definition of sustainable development by the Brundtland Commission ("development which meets the needs of current generations without compromising the ability of future generations to meet their own needs"), Daub *et al.* (2014) explain the importance of the involvement of NPOs in this process.

In addition, Moldavanova and Wright (2020) insist on the role of NPOs “as vehicles of sustainable development”. “Vehicle” terminology is particularly relevant in our case: while NPOs have a propensity to participate in sustainable development because of their nature, their mere existence is not enough. Metaphorically, the vehicle must be run, propelled. In short, the commitment of NPOs is essential to contribute to sustainable development (Moldavanova and Goerdel, 2018).

The literature has long confused the concepts *a priori* for reasons of simplification while the field of research was emerging. CSR has been an “umbrella” term for sustainability and social responsibility (Palakshappa and Grant, 2018). Now more developed, not to mix particularly different realities seems crucial. The link between CSR and sustainability is not denied (Palakshappa and Grant, 2018), but the concepts are well differentiated.

These conclusions are in line with Alisa Moldavanova’s researches. In addition, the review of definitions carried out here confirms the observation she made with her colleague regarding the interchangeability of “organizational sustainability (...) with the term institutional survival understood at the ability of organizations to withstand immediate pressures” (Moldavanova and Goerdel, 2018).

An analysis of the theories underlying the works on CSR in NPOs also confirms the importance of the concept in these organizations. In addition to the theoretical framework of Elkington (1998) already seen, Carroll’s works (Carroll, 1979, 1991; Schwartz and Carroll, 2003) are also very recurrent. The pyramidal reflection proposed around economic, legal, ethical and philanthropic responsibilities sheds light on the subject of CSR in NPOs (Chelladurai, 2016; Palakshappa and Grant, 2018; Smith, 2011). Discussions then focus on the “required”, “expected” and “desired” dimensions, as well as their hierarchy.

Within the sample, twelve theories were mobilized. Their application to CSR and NPOs sheds light on the interest of the subject. Resource dependency theory, the resource-based view, organizational ecology and stakeholder theory, for example, emphasize interactions with the environment and stakeholders, which are crucial in NPOs in the absence of owners. CSR in NPOs thus becomes a survival issue. Institutional and neoinstitutional theories explain how CSR and sustainability issues have been able to permeate organizational culture and reach NPOs. Roles have thus been assigned to the organizations, which serve as a frame of reference for stakeholders to make judgments, as the attribution and expectancy violation theories enlighten. In addition, corporate citizenship and corporate social performance theories provide a framework for CSR and responsibility in NPOs, by taking up political issues, for example. Finally, social capital theories counterbalance shareholder visions of responsibility by

emphasizing the importance of integrating the NPO into its environment and the links forged with it. Table ii reviews these theories and highlights their vision of CSR as well as their adaptation and insights for NPOs. Initially formulated for FPOs, the adaptation of their principles to NPOs shows the extent to which CSR also makes sense in these organizations.

Table ii: Theories mobilized to study corporate social responsibility, social responsibility and sustainability in NPOs

Theory	Principles for (C)SR and sustainability	Contribution about NPOs	Authors using these theories
Attribution theory	Behaviors are understood and explained by the role assigned to organizations. Expectations in terms of CSR and sustainability therefore vary according to stakeholders.	NPOs are scrutinized by their stakeholders and have assigned functions, particularly in terms of CSR and sustainability.	(Lin-Hi <i>et al.</i> , 2015)
Corporate citizenship theory	The organization is a citizen, beyond being responsible. The political stakes concern it as much as the economic, social and environmental aspects.	NPOs have fundamental political roles, participating in the co-construction of norms and acting as advocacy groups.	(Nevárez and Féliz, 2019)
Corporate social performance theory	CSR goes beyond economic and compliance frameworks to address social and societal issues (e.g. Carroll, 1979).	This vision of performance contributes to a definition of NPOs' overall performance.	(Nevárez and Féliz, 2019)
Expectancy violations theory	In a complementary view to attribution theory, an organization will be better perceived if it positively exceeds the expectations assigned to it in terms of CSR.	With regard to the mission of NPOs, the violation of stakeholders' expectations is risky.	(Cho <i>et al.</i> , 2020; Lin-Hi <i>et al.</i> , 2015)
Institutional theory	Institutional pressures force organizations to apply responsible principles.	Institutional drivers help explain stakeholder orientation and collaborations in NPOs.	(Besel <i>et al.</i> , 2011; Zeimers <i>et al.</i> , 2019)
Neoinstitutional theory	The organizations are particular but are also integrated in a specific cultural space that crosses and penetrates them.	NPOs are also subject to cultural pressures with respect to their CSR (for instance, the reports noted above).	(Degli Antoni and Portale, 2011; Pope <i>et al.</i> , 2018)
Organizational ecology	The environment leads organizations to evolve in order to survive, selecting the most relevant processes.	The mortality risk of NPOs is particularly high because of their difficult financial sustainability.	(Besel <i>et al.</i> , 2011; Moldavanova and Goerdel, 2018)
Resource based view	The search for resources and their potential to be shared explains the organizations' behaviors, as well as the obstacles and advantages to CSR.	NPOs are under constraints and are confronted with a scarcity of resources, underlining the issue of sustainability.	(Zeimers <i>et al.</i> , 2019)

Resource dependency theory	Organizations and the environment are interdependent and need each other, explaining the importance of CSR.	Dependence on resources is both cause and consequence in NPOs: interdependence explains the strength of stakeholders, who are also providers of resources.	(Moldavanova and Goerdel, 2018)
Shareholder value theory	The responsibility of organizations lies in the economic vision of survival (e.g. Friedman, 2007).	The economic dimension is the basis for NPOs to survive but is not their only responsibility.	(Nevárez and Félix, 2019)
Social capital theories	Social capital is at the heart of interactions within and between organizations, is created within CSR practices and contributes to sustainability.	The social capital is sometimes used to define the specific nature of NPOs (e.g. Labie, 2005).	(Moldavanova and Goerdel, 2018)
Stakeholders theory	It provides a holistic view of CSR (e.g. Elkington, 1994).	The goals and values of NPOs are linked to their stakeholders' expectations and commitment.	(Dixit, 2020; Moldavanova and Goerdel, 2018; Nevárez and Félix, 2019; Veltri and Bronzetti, 2014)

In conclusion, the answer to RQ2 may be the following: an analysis of the definitions of the concepts of CSR, social responsibility and sustainability has shown that the mission and nature of NPOs is not enough to confuse NPOs and CSR. Moreover, the theories on which these concepts are based produce specific and new reflections in the context of NPOs and their interaction with CSR. With Andreini *et al.* (2014), the results support that “because of this social value, and thus the absence of monetary gain, all CSR activities promoted by an NPO could be interpreted as ‘socially responsible’. However, this seems to be a rather superficial interpretation”. Thus, the concept is relevant in NPOs, but it needs to be studied, deepened and operationalized with more precision.

5. Towards a Specific CSR Adapted to Nonprofit Organisations: Answers to RQ1 and RQ3

The previous section highlighted the importance of the concepts of CSR, social responsibility and sustainability in NPOs. This section now focuses on the operationalization of these concepts in studies as well as the interactions with other managerial concepts in NPOs. The study of measurement methods will provide a methodological response to RQ1 and RQ3, while the differences between CSR in FPOs and in NPOs will be explored in greater depth for RQ3 in a second stage.

5.1. A methodological answer to RQ1 and RQ3: CSR measurements in NPOs

For each of the works analyzed, the measurement methods of corporate social responsibility, social responsibility and sustainability were identified (Table iii).

Table iii: Measurement methods of corporate social responsibility, social responsibility and sustainability in NPOs

Tested concept	Variable	Authors using these variables
<i>CORPORATE SOCIAL RESPONSIBILITY</i>		
Economic dimension	"providing services necessary to the country"	(Chung <i>et al.</i> , 2019)
	"contributing to the economic development through re-investing profits"	
	"being operationalized effectively"	
	"economic responsibility"	(Smith, 2011)
Environmental dimension	"providing eco-friendly [products and services] that are different from one provided by [competitors]"	(Chung <i>et al.</i> , 2019)
	"seeming to take responsibility for environmental protection since it prevents excessive use of natural resources"	
	"trying to reduce its negative environmental impact through [its CSR initiatives]"	
	"reducing the negative environmental impact as much as possible through [its CSR initiatives]"	
	"Organizational management (good working environment, green campus, ethics and transparency)"	(Olaya Garcerá <i>et al.</i> , 2020)
	"investing sufficiently in green activities"	(Andreini <i>et al.</i> , 2014)
Social dimension	"making various social contributions via providing [its activities]"	(Chung <i>et al.</i> , 2019)
	"contributing in different ways to the local community via providing [its activities]"	
	"having a positive influence on the community, providing [its activities]"	
	"focusing not only on economic profits but also playing an important social role"	
	"Social participation (integration, co-created projects, participation in external agenda)"	(Olaya Garcerá <i>et al.</i> , 2020)
	"Training (project-based learning, inclusion, networking with external stakeholders)"	
	"Cognition (inter- and transdisciplinarity, research in and with the community, production and dissemination of useful knowledge)"	
	Being "socially responsible"	(Andreini <i>et al.</i> , 2014)
	"investing sufficiently in social activities"	
	Relationships with customers / suppliers / employees / local communities	(Smith, 2011)
	"socially responsible initiatives"	(Zeimers <i>et al.</i> , 2019)
Governance and accountability dimensions	CSR reports	(Pope <i>et al.</i> , 2018)
	Sustainability reports	(Veltri and Bronzetti, 2014)
	Social reports	(Degli Antoni and Portale, 2011; Nardo and Siboni, 2018)

	Ethical and legal responsibility	(Smith, 2011)
	Ethical code	(Degli Antoni and Portale, 2011)
	“Number of stakeholders represented in the board of directors”	
	Relationships with stockholders	(Smith, 2011)
Perceptions of nonprofit CSR	“Positive CSR performance”	(Lin-Hi <i>et al.</i> , 2015)
	“No information on CSR performance”	
	“Negative CSR performance”	
SOCIAL RESPONSIBILITY		
Environmental dimension	“Environmental management”	(Păceșilă and Colesca, 2020)
Social dimension	“Social performance measurement”	(Dixit, 2020)
	Focus on “human resources and stakeholders in the organization”	(Păceșilă and Colesca, 2020)
	“Social involvement”	
Governance and accountability dimensions	“Sustainability charter”	(Dixit, 2020)
	“Code of ethics”	
	“Whistleblowing protection”	
	“Performance data”	
	“Transparency of information”	(Dixit, 2020; Păceșilă and Colesca, 2020)
	“Communication”	(Păceșilă and Colesca, 2020)
	Focus on “mission and values”	
SUSTAINABILITY		
Overall sustainability	“Organizational success and failure” through the “level of mission accomplishment”	(Lee, 2017)
	Organizational age	
Financial dimension	“Performance evaluation indicators”	(Dadić and Ribarić, 2020)
	“Share of earned income relative to public funding”	
	“Solvency and liquidity”	
	“Finance management procedures”	
	“Satisfied members and volunteers”	
	“Organizational success and failure” through “financial performance”	(Lee, 2017)
	“the rate of change in capacity in each period”	(Bowman, 2011)
	“Long-term sustainability requires total assets to grow at a rate no less than the longrun rate of inflation”	
	Funding changes and diversity	(Besel <i>et al.</i> , 2011)
Economic dimension	“Organizational success and failure” through “resource acquisition and efficiency”	(Lee, 2017)
	“Contributing to local economic development”	(Moldavanova and Wright, 2020)
Environmental dimension	“Engaging in creative place making-beautifying old buildings, public spaces, etc.”	(Moldavanova and Wright, 2020)
Social dimension	“Participating in coalitions with other organizations for the purpose of influencing policy”	(Moldavanova and Wright, 2020)
	“Offering community members an opportunity to connect through cultural activities and programs”	
	“Promoting social justice within the community”	
	“Cultivating public appreciation of arts and culture”	
	“Promoting creativity and cultural expression within the community”	
	“Promoting arts as a source of critical reflection of reality and everyday life”	

First of all, it is important to note the recent work of Filho *et al.* (2019), which combines under the terminology “Social Responsibility and Sustainability Initiatives” many of dimensions: “economic impacts and considerations, social impacts and considerations, ethical impacts and considerations, community impacts and considerations, employee impacts and considerations, stakeholder impacts and considerations, sustainable development impacts and considerations, voluntary involvement, legal impact and considerations and environmental impact and considerations”. The other variables operationalizing the three concepts are to be found in Table iii. The variables are classified according to the dimensions of the triple bottom line and additional dimensions relating to governance or complementary visions.

In order to answer RQ1, a comparison of the dimensions included in the three concepts is necessary:

- (1) The economic dimension does not appear in social responsibility and is viewed from the perspective of the economic development of stakeholders as well as organizational effectiveness and efficiency.
- (2) The environmental dimension is developed above all through CSR (investments, reduction of negative impact, etc.), while social responsibility associates it with environmental management and sustainability summarizes it to the local environment.
- (3) The social dimension focuses on stakeholders (and relationships with them) as well as the NPO’s contributions to the community.
- (4) There is no mention of governance in sustainability but it appears in the form of reports and transparency, codes and charters, ethics and boards of directors within CSR and social responsibility.
- (5) CSR is sometimes analyzed through the filter of stakeholders’ perceptions of its performance.
- (6) Sustainability also has a financial dimension around financial indicators as well as an overall dimension (based on age and achievement of the mission).

The response to RQ1 therefore requires two levels. First, it is necessary to recognize the predominance of the triple bottom line (known as *Profit, People, Planet*), as already pointed out, as well as strong similarities in the economic dimensions between them and the social dimensions between them. However, despite these resemblances, the variables tested do not cover the same realities,

add dimensions related to governance or finance and approach the environmental dimension differently.

The methodological analysis carried out here therefore complements the theoretical findings mentioned in 4.1. The concepts of CSR, social responsibility and sustainability are intertwined in the literature, and here the methods intersect with each other. However, in spite of these intersections, the three concepts are operationalized in various ways.

In order to answer RQ3, the variables presented in Table iii could undoubtedly be applied in FPOs. In order to deepen the analysis, a comparison with works that have synthesized publications dedicated to CSR, social responsibility and sustainability in FPOs is proposed.

In the case of CSR, the work of Barauskaite and Streimikiene (2020) provides an opportunity to identify classic measures: the publication of sustainability reports, CSR indices, CSR investments, social expenditures, Environmental, Social, and Corporate Governance (ESG) indices and content analysis in reports. These variables seek to quantify CSR, while those in the sample take a more qualitative approach. The correspondence is therefore to be found with the governance and accountability approach in Table iii.

The comparison between the variables dedicated to sustainability shows that those retained in NPOs are, on the one hand, very close to those in FPOs and, on the other hand, that they are particularly partial compared to the list proposed, for example, by Wikström (2010).

With regard to the variables used to operationalize the concepts studied, it is not possible to differentiate between NPOs and FPOs. As the field of research is still emerging, measurement methods are still under development. For this reason, the study of research question RQ3 have to go beyond the methodological filter.

5.2. Completing the answer to RQ3: a comparison of the CSR literature in NPOs and FPOs

In order to understand the particularities of CSR, social responsibility and sustainability in NPOs, an account of the research carried out by the publications in the sample is proposed and is then compared to the synthetic works on FPOs to determine whether the results obtained are generalizable or specific to NPOs.

There are many inspirations from research on FPOs, as the field of research is still emerging. Thus, in addition to Carroll's vision, the work differentiating implicit and explicit CSR (Matten and Moon, 2008) is also included in NPOs (Palakshappa and Grant, 2018; Phillips and Taylor, 2020).

One of the characteristics of CSR in NPOs remains stakeholders' pressure and perceptions. Scholars (Chung *et al.*, 2019; Lin-Hi *et al.*, 2015; Veltri and Bronzetti, 2014) insist on the reputational dimension and note how the image that stakeholders have of CSR initiatives and of the organization is sometimes more important than the action itself. Stakeholder perception is also mobilized in FPOs (e.g. Costa and Menichini, 2013). However, it is first and foremost an evaluation tool and, above all, stakeholders have an even more special and important role in NPOs. In line with the attribution and expectancy violation theories, stakeholders have a different view of the managerial practices (including CSR) of NPOs and are more or less demanding compared to FPOs (Cho *et al.*, 2020; Lin-Hi *et al.*, 2015).

CSR has also been studied in NPOs in order to determine its effects on the performance: on the perceived quality of activities (Andreini *et al.*, 2014; Chung *et al.*, 2019), on image and reputation (Chung *et al.*, 2019) and on social capital (Degli Antoni and Portale, 2011). In short, research linking CSR and performance in NPOs is based on performance indicators specific to these organizations which, by definition, are different from those of FPOs.

The link with the NPO's mission is indeed at the heart of most of the studies in the sample (Chelladurai, 2016; Phillips and Taylor, 2020), so much so that CSR is integrated into daily activity (Hogan, 2010) and in governance (Degli Antoni and Portale, 2011). In the same vein, sustainability and accountability are seen as "twin concepts" because the mechanisms "shown to be capable of ensuring a sufficient accountability (...) leads to sustainability" (Yekini and Yekini, 2020).

The integration and proximity of CSR to governance and accountability (Alali *et al.*, 2019; Alonso-Cañadas *et al.*, 2019; Besel *et al.*, 2011; Cho *et al.*, 2020; Jones and Mucha, 2014; Manetti and Toccafondi, 2014; Nardo and Siboni, 2018; Weidenbaum, 2009) echoes the debate that already exists about the differences between NPOs and FPOs on the two last concepts. Yet, the governance of NPOs is conceptually (e.g. Speckbacher, 2008; Stone and Ostrower, 2007) and operationally (e.g. Fontes-Filho and Bronstein, 2016) distinguishable from that of FPOs and the literature shows that hybridity is a challenge for governance (Smith, 2010) as well as for CSR and sustainability (Pope *et al.*, 2018; Weerawardena *et al.*, 2010). For these two reasons, the concepts of (C)SR and sustainability in NPOs are to be distinguished from those in FPOs.

The conditions for the success of CSR also make it possible to highlight this distinction. The organizational factors pointed out by Moldavanova and Wright (2020) embrace widely varying realities, including the quality of stakeholder relationships (Moldavanova and Goerdel, 2018). Lee (2017) also notes that the determinants of organizational sustainability can sometimes be similar between

NPOs and FPOs but specificities appear in the former (e.g. human resources or governance characteristics).

The preceding comments are an indirect response to RQ3, thanks to the analysis of the works carried out. Nevertheless, the literature has sometimes directly answered this question. The issue of sustainability and CSR concerns all organizations: this is the first observation in the literature that has called for NPOs and FPOs to mobilize (Chelladurai, 2016; Idowu, 2008). However, scholars have noted that these concepts take on a specific meaning in NPOs (Appe, 2019): for instance, the sustainability of individual NPOs must be differentiated from that of collective public services (Moldavanova and Goerdel, 2018; Osborne *et al.*, 2014). Because of the core values and identity (the *raison d'être*) of NPOs (Păceșilă and Colesca, 2020), the literature calls for differentiation between sectors (Smith, 2011) about (C)SR.

Moreover, Ceptureanu *et al.* (2017) explain that the sustainability of NPOs differs from that of other organizations because it allows them to develop their own commitments: “sustainability in the non-profit sector means that significant society needs will be fulfilled by non-profits, enabling the business and government sectors to pursue their own commitments and obligations toward society without restrictions”.

This vision is in line with the work of Nevárez and Féliz (2019). They shed light on the different characteristics of CSR. It has a role of “social regulation”, allowing society to control the organization’s behavior. It is also a “power relationship”: the interests expressed by the organization and its stakeholders may conflict and mutual influences are exerted. The authors also make it a “cultural product”, since CSR is based on values specific to the community in which the organization operates. Finally, as a “socio-cognitive construction”, CSR is particularly subjective and depends on the relationship between stakeholders.

This typology provides a final answer to RQ3. If CSR is so contingent, it depends on each organization. As Zeimers *et al.* (2019) noted (based on Athanasopoulou and Selsky, 2015), “CSR is sensitive to institutional context, core social mission and organizational characteristics”. A conceptualization and study of CSR in NPOs independent of FPOs is therefore essential. Beyond that, this reflection calls for works that recognize the diversity of NPOs and thus addresses the specificities of sub-sectors, types of activities or legal status. The results obtained are therefore consistent with Selsky and Parker (2010) who underlined that “organizations in every sector are confronted by and must respond to social challenges. Yet, long established sectoral differences have traditionally led organizations to frame social challenges in different ways and to address them with different ends in mind” (also quoted by Zeimers *et al.*, 2019).

6. Discussion and Conclusion

This final section presents a synthesis of the answers to the research questions as well as the contributions of this article. Limitations and avenues of research lead to the conclusion.

6.1. Research questions statement

This article pointed out the current questioning around the relevance of the concept of CSR in NPOs, with the help of three research questions.

First, the relevance of the concept was questioned because of its interchangeability with social responsibility and sustainability in some academic works. The analysis of the definitions of the three concepts leads to a recognition of the similarities but above all points to three complementary concepts, as illustrated in Figure 1. This finding is repeated in the measurement methods used in the literature. In short, the concepts are very similar but cannot be confused. CSR as an independent concept is therefore relevant in NPOs.

Second, the relevance of CSR has been questioned due to the nature, values and missions of the NPOs. The definitions and the theories that explain the works dedicated to CSR show that it is not intrinsic to NPOs. CSR as a strategy or process to be implemented is therefore relevant in NPOs.

Finally, the relevance of CSR as a concept applied to all organizations without distinction was questioned. In light of recent publications, and despite the measurement methods used, CSR is not an inclusive concept. In other words, CSR in NPOs is not the same as CSR in FPOs.

The discussion of the results obtained has been conducted throughout this paper. It will be completed in the following subsections.

6.2. Theoretical contributions

The theoretical contributions of this paper are multiple. First, it proposes a clear distinction between the concepts of CSR, social responsibility and sustainability in the context of NPOs. Then, it resolves the thorny question of the relationship between NPOs and CSR, which was the gap in the literature: CSR is indispensable in NPOs, while taking into account their particularities and thus emancipating itself from the practices of FPOs. The concept of CSR may in the future become sectoral (like the social responsibility of universities, Olaya Garcerá *et al.*, 2020) or more global (organizational social responsibility, for instance).

In addition, this paper is an extension of Barauskaite and Streimikiene (2020) who reviewed the links between CSR and performance. It complemented their findings by focusing on NPOs and establishing that, in these organizations,

mission achievement and stakeholder engagement matter as much as (financial and sustainability) performance.

Furthermore, putting into perspective the different theories underlying the reflection on CSR underlines their complementarity. Monotheoretical approaches are effective, but the complexity of NPOs requires integrated theoretical frameworks with a transdisciplinary vision.

Through the study of definitions, theories and variables to operationalize the concepts, this paper confirms recent works which consider that “CSR incorporates issues such as accountability, governance, stakeholder management, sustainability, and ethics” (Lin-Hi *et al.*, 2015) as well as the vision of a nonprofit CSR to highlight the mission of NPOs (Bivona, 2010).

Finally, it provided a response to the demand for new works on CSR in NPOs (e.g. Chelladurai, 2016; Waters and Ott, 2014; Zeimers *et al.*, 2019) and opens up the research perspectives specified below (6.4.).

6.3. Managerial and societal contributions

The clarification of the concepts of CSR, social responsibility and sustainability in the context of NPOs allows these organizations to illuminate the vocabulary they use. The aim is to eliminate the potential discomfort (Waters and Ott, 2014) that some NPOs may have had with a concept that originated in part from FPOs.

The results obtained in terms of the legitimacy and relevance of CSR in NPOs also explain the involvement of some of them in the processes of sustainable development or CSR reporting, while encouraging the generalization of these practices (or of a discourse on these subjects in annual reports). Finally, the dimensions associated with CSR, social responsibility and sustainability (Tables i and iii) can serve as a basis for reflection to develop concrete strategies and actions.

More generally, this paper sheds light on the situation of NPOs in the face of crisis (Covid-19, but also identity or socio-economic crisis). NPOs are often dependent on CSR from FPOs, on funding from public authorities or on contributions from individuals. CSR by NPOs is therefore in itself a means for these organizations to enhance ways to show their impact on society and their stakeholders. The congruence between mission and CSR is an asset that allows for more effective and, *a priori*, more complete accountability and thus more resource attractiveness. In addition, the distinction made between CSR of NPOs and FPOs helps to counter the identity concerns of NPOs (Plaisance, 2020). The isomorphisms observed by the literature (Weerawardena *et al.*, 2010) in order to ensure organizational sustainability should therefore be avoided: NPOs can

be inspired by and adapt practices from other sectors but not adopt them as such.

Finally, in the face of the Covid-19 crisis, which is undermining the availability of resources in NPOs, this paper reminds that the survival of these organizations is permanently threatened by their “financial vulnerability”, the risks of activity interruption and the challenges of “critical” organizational characteristics, such as human and social capital (Ceptureanu *et al.*, 2017). The place of CSR in times of crisis is therefore non-negotiable for NPOs, in order to protect their human resources and preserve their partnerships.

So, this work has highlighted the role of stakeholders in the definition and relevance of CSR. Similarly, the survival of NPOs depends heavily on the commitment of stakeholders. They therefore also have a responsibility in the sustainability of NPOs and in sustainable development by extension. The implementation of policies in favor of NPOs or facilitating the engagement of FPOs seems indispensable, especially in times of crisis.

6.4. Limits, avenues for research and conclusion

However, this work has some limits. Although Scopus is a broad-spectrum database, this paper does not claim to have been exhaustive. Even if some non-English-language journals or publications are included in the database, they remain only a minority, and the predominance of work in English is a weakness of this paper. Bibliometric analyses may complement the work carried out here.

Research perspectives may also complement the contributions of this paper. Many links can be explored in the future, between CSR, sustainability, performance, mission success or governance. The current context of multiple crises could also be addressed.

As noted earlier (6.2.), CSR remains a conceptual challenge (Chaves Ávila and Monzón Campos, 2018) that requires further development (Olaya Garcerá *et al.*, 2020), both from a sectoral perspective (Nevárez and Féliz, 2019) and in terms of new measures and tools (Alamo and Antonio, 2018).

The results also indicated that this field of research was/is emerging. This raises traditional theoretical questions: should scholars be inspired or emancipated from research dedicated to CSR in FPOs? Should traditional theories be adapted or should new theoretical visions be formulated?

Research on isomorphisms and institutional pressures in CSR practices will be relevant too. In this vein, the mandatory nature of CSR in certain contexts (Nardo and Siboni, 2018) raises questions about the very notion of commitment by NPOs (volunteering being the heart of CSR for Bivona, 2010) and the place of the regulators, authorities and partners.

Finally, the publications in the sample provided their own avenues of research. The reputational nature of CSR has already been highlighted, but

further studies on stakeholder perceptions will be useful to determine their effects and potential disconnects with reality (Cho *et al.*, 2020). A new methodological and strategic approach to CSR could be that of capitals (Veltri and Bronzetti, 2014), as already proposed by the Integrated Reporting (<IR> by the International Integrated Reporting Council). In addition, CSR and sustainability are frequently seen from a collaborative perspective (in which stakeholders are engaged and, above all, rather positively). Moldavanova and Wright (2020) proposes to remove this conjecture in order to question the conflicting potential of CSR and sustainability. Finally, within the concepts' various dimensions, the social one has been the most dealt with (Langergaard, 2019). The others will therefore benefit from being studied in greater depth.

The reasons for the lack of interest in CSR research in NPOs are multiple: the uncertain terminology (Lin-Hi *et al.*, 2015), the potential pleonasm that the concept would have constituted with the mission of NPOs (Lin-Hi *et al.*, 2015) or a focus on NPO-FPO links via CSR (Phillips and Taylor, 2020). These reasons have been analyzed and discussed in this paper. One can therefore hope that this field of research will flourish and contribute to the knowledge of CSR in NPOs in order to meet the challenges of scarce resources or even conjunctural crises that they are facing.

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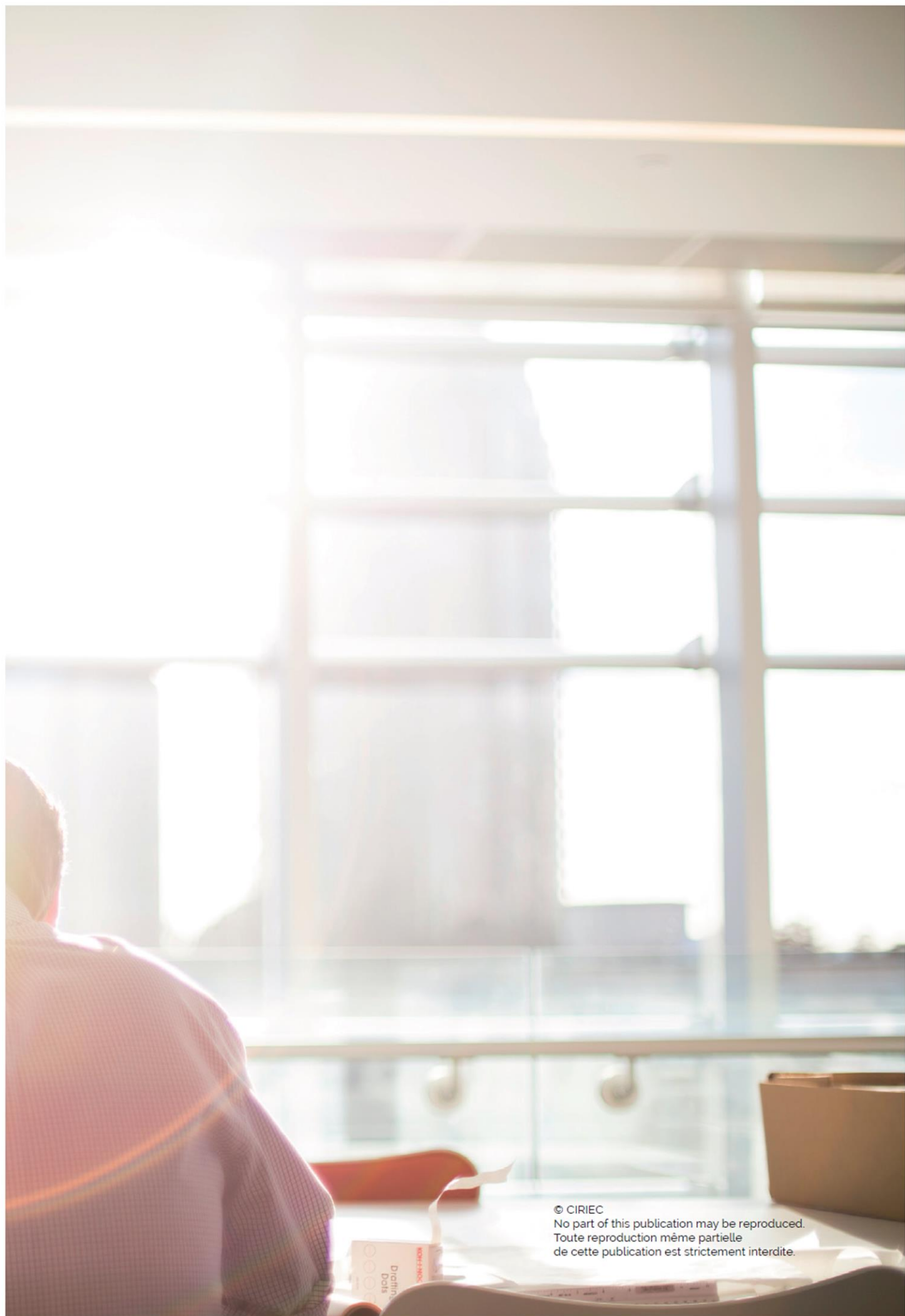
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