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The Past as Corporate Social Responsibility

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SUMMARY

Research of "past-as-corporate social responsibility" (past-*as*-CSR) examines historic corporate actions and their contemporary relevance. Emerging from scholarship on business ethics and CSR, the past-as-CSR approach combines a political perspective of corporate responsibility with an interpretive theory of history. This approach examines how actors in public controversies regarding the past try to shape how it is understood and the implications of this contest of narratives. Research to date has focused on cases of failures of corporate responsibility (or, *ir*responsibility), leaving interpretations of putatively **noble** past activities theoretically under-developed. This chapter aims to fuel these efforts – critical and otherwise – by clarifying the potential for historical methods to advance past-as-CSR scholarship and improve our understanding of how interpretations of the past influence current analysis and practice. Drawing from the recent debate on the integration of history and organisational research, we specify the value of different empirical strategies to resolving remaining conceptual puzzles.

INTRODUCTION

The relationship between corporate social responsibility (CSR) and the study of history offers a number of fascinating avenues for research. Phillips, Schrempf-Stirling, and Stutz (2020) isolate three broad ways that history has interacted with CSR:

- The past-of-CSR: examining the history of CSR thought and practice to deepen historical understanding (e.g., Marens, 2010),

- The past-in-CSR: examining empirical records of the past to substantiate or challenge CSR theories (e.g., Stutz and Sachs, 2018), and

- The past-as-CSR: examining the past as a living, yet contested facet of current organisations (e.g., Schrempf-Stirling et al., 2016).

This last category of scholarship – the focus of this chapter – builds on an interpretive theory of history to study the contemporary relevance of the past for perceptions of responsibility in and around corporations. More precisely, past-as-CSR is concerned with historic corporate actions – "bad" ones resulting in harm, crimes, and injustice as well as more noble past deeds resulting in societal good – and examines how that past is remembered, interpreted, and used in and around corporations and the implications for understanding corporate responsibility in the present.

The past-as-CSR emerged from the scholarship on business ethics and CSR, recognising the past as an under-investigated aspect in these fields (Mena et al., 2016; Schrempf-Stirling et al., 2016). This approach also owes a debt to the organisational history community and scholarship examining how organisations remember their past (Rowlinson et al., 2010), especially how they account for their

(mainly 'dark') history and its implications (Booth and Rowlinson, 2006; Booth et al., 2007; Rowlinson and Hassard, 1993). The last decades have witnessed several historiographical studies examining cases of historic corporate irresponsibility (e.g., Bonage et al., 2001; Friedländer et al., 2002; Johnson, 2009; Oreskes and Conway, 2010). The past-as-CSR is also indebted to the "rhetorical history" approach ([cross-reference to chapter by Lubinski]; Suddaby et al., 2010; Wadhwani et al., 2018), which examines organisations' strategic use of the past to advance current interests. Yet, to date, this research stream has not engaged explicitly with the ethics of such uses of the past.

A recent special issue of *Journal of Business Ethics* aimed to connect the ongoing conversations in the organisational history community and business ethics/ CSR to spur the "collective effort of organisational historians and scholars of CSR and business ethics" (Phillips et al., 2020: 211). Several exemplary studies published in this special issue approach past-as-CSR through archival research (Coraiola and Derry, 2020; Van Lent and Smith, 2020). Other recent studies adjacent to the past-as-CSR engage with alternative academic debates, including Federman (2021), Parga Dans and Alonso González (2020), and Hamilton and Ippolito (2020). For instance, Bernhard and Labaki (2021) build a bridge between family business scholarship and emotion-based approaches to business ethics. However, their theoretical model of how current moral business practices of family businesses can stem from felt guilt for wrongdoings of prior generations provides important, yet unelaborated and, to date, unconnected insights for past-as-CSR scholarship. This is but one example of the potential we see for advancing the past-as-CSR literature.

Consequently, this chapter examines the potential of making these connections more explicit and the prospects for past-as-CSR scholarship given a deepened

partnership with the organisational history community. We begin by positioning the past-as-CSR vis-à-vis the advancements of organisational history in terms of methodology, knowledge, and conceptual insights. Then, we unpack the conceptual assumptions about business ethics and historic corporate responsibility that underpin current past-as-CSR scholarship. From there, we describe a number of prospective research avenues to advance past-as-CSR scholarship inspired by the organisational history community (Decker et al., 2021; Maclean et al., 2016), highlighting the promise of various conceptualisations of and ways to research the past. Along the way, we also argue that the existing focus on the "dark side of corporate history" (Booth et al., 2007: 1045) overlooks corporate uses of the more noble elements of their histories – what Christensen, Morsing, and Thyssen call the "triumphs of the past" (2013: 380) to build a moral legacy of doing good.

Positioning past-as-CSR vis-à-vis organisational history

Past-as-CSR scholarship offers untapped potential for those in the organisational history community who value the plurality and capacity of using history in terms of methodology, knowledge, and conceptual insight (Decker et al., 2021; Stutz, 2021). Historical organisation studies, arising from the long-standing scholarly debate of how the academic disciplines of history and organisation studies can best work together (Booth and Rowlinson, 2006; Kieser, 1994; Kipping and Üsdiken, 2014; Rowlinson et al., 2014; Wadhwani and Bucheli, 2014), accentuate history as a new methodological paradigm that combines historical research with organisational theorising (Godfrey et al., 2016; Maclean et al., 2016; Vaara and Lamberg, 2016). This paradigm integrates a variety of historical research strategies

(Decker, 2016), and the literature provides practical knowledge to put them into practice (e.g., Stutz and Sachs, 2018).

Recently, Decker et al. (2021) called for an even greater methodological plurality. While most research strategies of organisational history imply the study of the past through archival sources or other historical documentary artefacts, Decker et al. (2021) add an alternative path to investigate the past: retrospective methods. Stylised as the opposite of archival historical research, retrospective methods capture various approaches to collecting non-documentary data about the past. A typical data collection strategy is oral history: the gathering of *post-hoc* recollections of past events and experiences by key actors, eyewitnesses, or other informants (Keulen and Kroeze, 2012). We see both retrospective and archival methods as complementary ways to research the past-as-CSR.

Despite historical organisational studies' emphasis on using historical methods for theorising purposes (Maclean et al., 2016), some organisational historians stress the importance of the lineage of history in the historical-hermeneutic tradition of understanding (Wadhwani and Decker, 2018, [cross-reference to chapter by Wadhwani]). Here, history equals knowledge. That is, a source for a historically grounded understanding of contemporary phenomena.

Past-as-CSR is a fellow-traveller along this epistemic pathway. Even if biased towards the contemporary and subjective relevance of the past, past-as-CSR takes objective elements, or brute facts of the past, seriously. Schrempf-Stirling et al. (2016), for instance, envisioned a close partnership with professional historians: "Through examinations of historical materials, historians can clarify both the actions taken by the legacy companies and the 'chain of custody' of responsibility for these actions" (Schrempf-Stirling et al., 2016: 714). We maintain that careful

historiographical analysis of both the dark and noble pasts of corporations provides essential context, a baseline for empirical exploration of contemporary uses of the past.

In addition to those historiographical goals, scholars of organisational history have made history – or more precisely collective forms and processes of memory – the subject of theorising. The current literature differentiates between at least two different, yet overlapping academic conversations: rhetorical history (e.g., Wadhwani et al., 2018) and organisational memory studies (e.g., Foroughi et al., 2021). The common denominator is an interest in and focus on aspects of organisational and societal memory. That is, how shared understandings of the past shape organisations and, conversely, how organisations, stakeholders, or larger institutional frameworks shape those understandings (cf. Decker et al., 2021).

This emerging conceptual terrain also stands in the tradition of earlier studies of organisational history that examine the "dark" past of companies and the implications thereof (Booth et al., 2007). Subsequent research has pursued a mostly instrumental agenda. Exemplary of this is the pioneering work by Suddaby, Foster, and Trank (2010), who view the malleability of the past as a valuable asset for strategic purposes. In contrast, only a few have sought a *rapprochement* with the research program of business ethics and CSR to take on those research interests (cf., Coraiola and Derry, 2021; Van Lent and Smith, 2021). The past-as-CSR offers an opportunity for this meeting of the minds.

The roots of the past-as-CSR in political CSR scholarship

The past-as-CSR requires a strong presumption of corporations as inter-generational moral actors, as Schrempf-Stirling et al. (2016) argue. While disputable,

this premise is a prerequisite for holding today's corporations and managers responsible for harm-doing by prior generations. Today's managers are the stewards of resources created and accumulated through the activities of these predecessors and, as such, bear the legacies – heroic, shameful, and always contested – of how these resources were created.

Our understanding of the past-as-CSR is redolent of the literature on political CSR (Scherer and Palazzo, 2007), which argues that non-state actors, including business, participate in global governance forms (Matten and Crane, 2005; Scherer and Palazzo, 2007). This implies that the responsibility of a corporation is dynamic and socially constructed. This is not to say, however, that there are no facts about the past. Distinguishing between the contemporary mobilization of the past and the brute facts constituting the researchable—even if not "objective"—past is vital to the past-as-CSR. Mena et al. (2016) show that corporations, with an eye on their future legacy, can manipulate their historical footprints. But these traces and artefacts nevertheless impose persistent limits on how contemporary interpreters may use the past to serve current aspirations. We return to this distinction below.

Legitimacy is another key shared concept between political CSR and the past-as-CSR (Scherer and Palazzo, 2007; Schrempf-Stirling et al., 2016). Public criticism of a corporation's past can influence a corporation's ability to achieve its current goals and may even threaten its very "license to operate." Consistent with the broader political CSR epistemology, legitimacy is a social construction that can and does rise, fall, ebb, and flow over time. Loss of legitimacy can hinder – or even fatally harm – a corporation's ability to function. Legitimacy is not, however, a static attribute. Social attitudes can change quickly and dramatically, as evidenced by the myriad conversations around the world concerning the removal, renaming, or

contextualising of statues and memorials. These shifts – both seismic and subtle – alter how past actions are viewed and evaluated today. Changes over time in both corporate practices and social evaluations of those practices are the fodder for contested interpretations of the past.

Political CSR also speaks to the social process by which stakeholders or societal actors contest the "official" corporate history. This social process is not at all characterized by a utopian ideal speech situation, but rather a public process of deliberation shaped by the political order, power struggles, and the procedures of public opinion formation (Scherer and Palazzo, 2007). Still, political CSR offers Habermas-inspired practical recommendations. It views the corporation's participation in those very processes of deliberation itself as part of the moral evaluation of its legitimacy (Schrempf-Stirling et al., 2016, see also Federman, 2022). Stutz and Schrempf-Stirling (2020) maintain that (ir)responsible use of the past is itself a matter of moral integrity and an aspect of professional ethics.

Given the roots of the past-as-CSR in political CSR with its emphasis on legitimacy and public deliberation, the past-as-CSR examines how the past is remembered, interpreted, and used and the implications of this remembering, interpretation, and usage on experiences and behaviours. In other words, the past-as-CSR is about responsibility for the past in the present and the impact this responsibility has on corporate legitimacy. Historic CSR is the most representative discussion within the past-as-CSR (Schrempf-Stirling et al., 2016). Schrempf-Stirling et al. (2016) discuss the problematisation of a corporation's past in the present and its effect on corporate legitimacy. More precisely, they examine how the legitimacy of the claim about the corporate past (high versus low legitimacy) and corporate

engagement in the contemporary problematisation of the past (high versus low engagement) affects the overall corporate legitimacy and license to operate.

Lying less comfortably at the confluence of political CSR and historic CSR is the study of corporations' honourable past. In addition to the sorts of whitewashing efforts ("remembering to forget") that have more frequently occupied scholars (e.g., Anteby and Molnar, 2012; Coraiola and Derry, 2020), we want to leave open the possibility that some corporations have honourable activities in their past and may wish to highlight these as a matter of past-as-CSR. However, this presents a challenge for a generally critical approach like political CSR. Perhaps a matter of benign neglect in some instances, but positive references to corporate activities are scarce in this literature. Corporations are generally taken to be opportunistically, even manipulatively – self-interested such that any tale of past glories must, *prima facie*, be "strategic" (a term that is often juxtaposed with "ethical" by Habermasians, see Noland and Phillips, 2010) and intended as cover or distraction from the actual past irresponsibilities.

Space precludes a more thorough elaboration of the prospects for the study of the noble side of past-as-CSR. We believe, however, that an even-handed treatment of the corporate uses of history demands consideration of the possibility that some corporations **do** have honour in their past. The past-as-CSR may need to reflect on its own origins as described here for suitability outside a critical context. Nor is this the only fruitful set of questions we see arising from the past-as-CSR perspective. It is to these that we now turn.

RESEARCH AVENUES FOR THE PAST-AS-CSR

We envision four research avenues to advance past-as-CSR scholarship arising from organisational history's capacity to approach the past in terms of methodology, knowledge, and conceptual insights. Following Decker et al. (2021), we maintain that past-as-CSR research – via archival or retrospective methods – may serve the methodological and epistemic goals of both history (history as knowledge) and memory (history as a subject of theorising). The juxtaposition of those two dimensions (methodology and epistemic goals) results in our four research avenues (see Figure 23.1). In this section, we unpack the research opportunities and methodological promises for each.

Insert Figure 23.1 near here

Caption: Research avenues for past-as-CSR (adapted from Decker et al., 2021)

Researching historic corporate (ir)responsibilities

Aligned with the epistemic goal of history as knowledge, past-as-CSR invites organisational historians and other scholars to deepen our understanding of the brute facts of corporate pasts that evoke contemporary struggles over usages of the past. Historiographical work allows us to revise our current understanding of the past by re-seeing and re-interpreting the past in the light of (new) evidence or changing circumstances (Wadhwani and Decker, 2018).

While applying todays' academic concepts of CSR and business ethics to past contexts must be undertaken with caution, we nevertheless see value in the search for a better understanding of the antecedents, processes, and outcomes of *historic* corporate activities. For example, Palmer (2013) views the causes of organisational

wrongdoing in organisational structures, systems, and processes, which, in other circumstances, may produce noble activities as well. Schrempf-Stirling et al. (2016) contend that contemporary accountability also hinges on past institutional circumstances and the available knowledge of actors at that time. Clark, Riera, and Iborra's (2021) work helps assess the historic outcome. They qualify corporate irresponsibility in terms of the degree of harm (acts harming human and non-human life or livelihood), the intentionality of the firm (unintentional, intentional), and the rectification of the harm (voluntary, forced, or not at all). Notably, the rectification of a caused harm has a temporal dimension. Campbell (2007: 951) argues that corporations must rectify the caused harm "whenever the harm is discovered and brought to their attention." This can be immediately after the incidence or over the course of historical time. Therefore, Schrempf-Stirling et al. (2016) add durability of the harm as another qualifier.

Following Decker et al. (2021), we see both archival and retrospective methods as complementary ways to deepen our historical understanding of past corporate responsibility or irresponsibility. Archival investigations into organisational processes and behaviours (see quadrant [I] of Figure 23.1) provide a perspective on the past that may be a privileged one. At best, the preservation of the material is unintentional, and the records are the residue of corporate life and experiences ([cross-reference to chapter by Barros]). Berghoff (2018), for example, investigates the antecedents of one of the most prominent cases of modern corruption: the Siemens corruption scandal erupting in 2006. The judge who presided over this case called Siemens` wrongdoing "organised irresponsibility," implying that "management had conspired to prevent efficient controls and therefore facilitated and promoted corruption" (Berghoff, 2018: 425). Yet, for Siemens, the legitimacy was not restored

by means of settling the court disputes. The corporation commissioned historians with a historical reappraisal. "Siemens opened up its archives, in sharp contrast to former policies," as Berghoff (2018: 425) maintained, "in an effort to come to terms with the scandal and to understand the historic roots."

Though privileged, the perspective of archival methods can equally be useful in understanding if and how historic acts of responsibility unfolded. Corporate archives preserve material that, even if skewed towards elite actors (Decker, 2013), provides insights into how corporations, their managers, employees, as well as external stakeholders have perceived past right-doing at the time. Archival research also helps to understand whether such acts of 'heroism' or 'triumph' occurred intentionally and what personal or contextual factors might have contributed to such acts. Rosen (1995) pioneered such work in the business history community. Her study examines the Society for the Prevention of Smoke, a group of business leaders in late nineteenth-century Chicago who organised themselves to address the mounting environmental problems of industrialisation. This group, unlike the rest of the business community, supported efforts to impose regulations on businesses. Future studies can follow her and others' approach (e.g., Jones, 2017) to contextualise such acts of responsibility historically.

At the same time, archival research may falsify or amend factually incorrect histories that corporations use. Such "untrue" histories may be fabricated by the "memory-work" of corporate archivists and other organisational actors (Foster et al., 2021). For instance, Rowlinson and Hassard (1993) critically examine the legacy of the former British confectionary Cadbury that, historically, emphasised its origin in Quaker beliefs and social ethos. Rowlinson and Hassard's (1993) archival research identifies the historical moment when the leadership decided to mobilise and, partly,

invent this organisational identity. According to Rowlinson and Hassard (1993: 322), a difficult turnaround situation led the corporation to make use of "appropriate and uncontested events in its past to differentiate itself from other companies."

In addition to archival methods, key actors and other eyewitness recollections of the past may substitute (or complement) absent or inaccessible archival material (see quadrant [II] of Figure 23.1). Our focus here is on the scholarly practice of developing a historical account of the past rather than the informants' practice of retrospection ([cross-reference to chapter by Giacomin]). Life-history interviews may especially give voice to the marginalised or non-elite actors who remain silent through archival research (Decker, 2013). Cruz (2014), for instance, interviewed 40 market women in Monrovia, Liberia, to reconstruct events and practices of the civil wars that wracked Liberia in the 1990s and 2000s. She (2014: 452) posits that "memories proved to be the best path to understanding the past due to the lack of local sources on the Liberian war."

Federman (2021), as another example, examines questions that fall within past-as-CSR through a case study of the French National Railways and their role during the WWII occupation of France by the Nazis. Besides her archival research, she conducted over 130 interviews and 90 of those with Holocaust survivors. According to Federman (2021: 411), those "[d]iscussions often meandered for hours (or days) between life histories and feelings about compensation." Through this interview data, she was able to reconstruct a plausible account of how the survivors experienced the historic wrongdoing and how they ascribed meaning to it and the more recent events. Remarkably, 80% of the 90 interviewees did not seek compensation. In the words of a survivor: "I do not see that we can reproach the SNCF, in particular the drivers of the trains…I think the SNCF was simply under constraint, just as I [at

Auschwitz] worked under constraint, though of course under other conditions" (p. 420). At the same time, this Holocaust case shows the limitations of retrospective methods, as the last survivors – and their memory and emotions – fade away.

Equally representative are oral history endeavours to contextualise tales of noble deeds historically. For example, the business historians Giacomin and Jones (2021) draw from the Creating Emerging Markets Project at Harvard Business School, a large-scale oral history archive consisting of transcripts of life-history interviews conducted with high-profile leaders from 2008 until 2020. The authors used those oral histories to analyse the ethical roots behind the business leaders' philanthropic foundations. Such studies might be complemented with recollections and narratives of eyewitnesses to fact check such elitist accounts. For this, Keulen and Kroeze (2012) suggest a learning history technique that may help interested scholars to contrast and combine the "official" corporate histories with oral histories provided by representatives of all levels of a corporation (see also [cross-reference to chapter by Rintamäki, Mena, and Foster]).

Researching the memory of historic corporate (ir)responsibilities

The second epistemic goal is to make the contemporary relevance of history the subject of theorisation. Combining the rhetorical history approach (Suddaby et al., 2010; Lubinski, 2022; Wadhwani et al., 2018) with the literature on organisational memory (e.g., Foroughi et al., 2021), we see usefulness in the conceptual notion of collective memory to organise this research. Decker et al. (2021: 1130) define memory as "the representation of the past shared and commemorated by a group – a phenomenon enacting and giving substance to that group's identity, its present conditions, and its vision for the future." From the standpoint of past-as-CSR, the

scholarly interests lie in the present "narrative contest" (Schrempf-Stirling et al., 2016) over responsibilities for past (ir)responsibilities, involving societal actors, historians, the current generation of managers, and victims or beneficiaries, respectively (or their descendants).

In contrast to the research avenues of history, archival and retrospective methods here serve the goal of developing theoretical accounts about the ongoing processes of interpreting, remembering, and forgetting historic corporate acts of (ir)responsibility. First, as depicted in quadrant [III] of Figure 23.1, archival methods allow examining the purposive and political nature of remembering through deconstructing how memories become institutionalised: that is, juxtaposing collective memory in the past with the historical record. For instance, Van Lent and Smith (2020), as well as Coraiola and Derry (2020), have advanced the theory of *historic corporate social responsibility* by examining the public processes of narrative contests *in the past,* reconstructed from corporate archives and other sources. Van Lent and Smith (2020) present a historical case study of the Hudson's Bay Company (HBC) and its uses of the past in relation to various stakeholder groups (see also Smith and Simeone, 2017), whereas Coraiola and Derry (2020) study the U.S. tobacco industry's forgetting work over the long term.

Conversely, Jørgensen's (2018) work is instructive for those who are interested in questions of how past actors *wanted* to be remembered and what actions were taken to secure this memory (Mena et al., 2016). She studies one of the forefathers of the Carlsberg breweries, Carl Jacobsen, who is known, well beyond his business merits, as one of the most significant *cultural* entrepreneurs in Danish history. Her theoretical focus is "the processes that underlie and shape understandings of cultural heritage and the role of élite philanthropists and their organisations herein" (p. 298).

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She concludes that the businessmen were aware of what they were doing to create this enduring legacy. This finding is indicative of the purposive and political nature of remembering that becomes institutionalised in larger social frameworks.

Barnes and Newton (2018) take a reverse approach and ask whether and how corporations appropriate larger societal memory practices (see also Foster et al., 2011). In particular, they examined the Bank of England's creation of war memorials for the loss of staff members during WWI and WWII and its commemoration practices. The authors show that companies can imitate the remembering habits of nation-states – and claim national membership and significance – to give themselves the appearance of a responsible *national* organization. This research points towards a novel set of research questions addressing how the new age of nationalism shapes historic corporate responsibility (Scherer et al., 2016).

The second stylised way to research memory is through retrospective methods (see quadrant [IV] of Figure 23.1). This strategy, involving longitudinal qualitative studies, for instance, has been the most popular among organisational theorists interested in strategic usages of the past (e.g., Foster et al., 2017; Foroughi, 2020; Hatch and Schultz, 2017; Ravasi et al., 2019). Past-as-CSR scholarship can follow this line of inquiry and trace unfolding cases of historic corporate social irresponsibility *in situ*. The advantage here is the availability of data on and by involved actors in the contemporary decision-making of dealing with the past. First-hand accounts are compelling, yet self-serving bias might exist. For instance, in the larger context of critical discussion of responsibilities of states, businesses, and individuals for the atrocities of the colonial slave trade, a business school situated in London changed its name from "Cass," a former profiteer from the slave trade, to "Bayes," a stellar scholar. Such a case would allow us to unpack the black box of the

corporation in the theory of historic corporate social responsibility and study internal processes and consequences of dealing with a past that has grown darker over time. This research may follow Crawford, Coraiola, and Dacin (2022) who suggest that dark and painful aspects of a past can be repurposed for good.

In a similar vein, retrospective methods can provide value in understanding how corporations remember noble past actions. Case studies of rhetorical history (e.g., Lubinski, 2018) explored whether and how founders' legacy and actions stand the "test of time" (Ferri and Takahashi, 2022: 1). Yet, noble actions in corporate pasts are rarely subject to past-as-CSR theorising. This lacuna of past-as-CSR is probably linked to its roots in political CSR, which itself is rather a critical theory making laudation of corporations anathema. Thus, studying whether and how noble corporate acts are shared and remembered in corporations would start filling this theoretical void. Such studies could include interviewing internal or external stakeholders regarding their awareness of – and thoughts concerning – the noble past acts and their decision-making process and rationale for remembering these acts in the future.

DISCUSSION

In this chapter, we examined the prospects for past-as-CSR scholarship and presented several research avenues based on different methodologies (archival and retrospective methods) and the epistemic goals of historiography (history as knowledge) and memory studies (the use of history as a subject of theorising). The past-as-CSR is still in its early stages of theory development and especially lacks empirical work to inform such theories. Given its conceptual affinity with the organisational history community, we hope that this chapter has sparked the interest

of organisational history scholars in contributing to the advancement of the past-as-CSR through their methodological and conceptual expertise. This chapter provides the foundation for a diverse – yet balanced – research agenda on failures of corporate responsibility as well as noble past activities.

ANNOTATED FURTHER READINGS

For readers interested in past-as-CSR, we can recommend three articles to deepen the understanding of this field:

- (1) Schrempf-Stirling J, Palazzo G and Phillips RA (2016) Historic corporate social responsibility. *Academy of Management Review* 41(4): 700–719.

The article develops the to date most substantial theory of historic corporate social responsibility.

- (2) Phillips RA, Schrempf-Stirling J and Stutz C (2020) The past, history, and corporate social responsibility. *Journal of Business Ethics* 166: 203–213.

The article introduces past-as-CSR as one of three ways of interaction between history and CSR scholarship.

- (3) Stutz C (2021) History in corporate social responsibility: Reviewing and setting an agenda. *Business History* 63(2): 175–204.

The article identifies challenges for organisational and business historians who wish to engage with the CSR literature and proposes ways to overcome those.

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