



## MAPPING THE PATH OF A GENDERED CSR: TOWARD A SPECIFIC FRAMEWORK FOR FAMILY SMES

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### Abstract

Extant literature on gender equality issues and corporate social responsibility (CSR) is copious but fragmented. Additionally, it is mainly focused on large firms and public companies. There is, therefore, an opportunity to assess the 'state of the art' of existing inquiry. Through a content analysis of 104 papers, we identify key themes, methodological approaches, and phases of research development. These efforts converge on a conceptual framework bringing together the landscape of current knowledge, which we then adapt to shed light on gendered CSR in family SMEs, and to formulate a research agenda. With this research approach, we fit in the debate on gender diversity in family SMEs', shedding light on the role of women in contributing to financial and non-financial performance; thereby we wish to provide a contribution to the call for papers "Piccola Impresa/Small Business - Women in Small and Medium Family Firms: Theory and Practice".

## 1 . Introduction

Over the last few decades, business, society and policymakers have devoted growing attention to gender issues in every societal aspect (Council of the European Union, 2006; European Commission, 2015, 2020; Schofield & Goodwin, 2017). Accordingly, the academic community has also stressed the relevance of “gendered corporate social responsibility” (henceforth GCSR), namely the inclusion of gender equality goals in firms’ corporate social responsibility (CSR) initiatives (Velasco *et al.*, 2013; Velasco *et al.*, 2014).

The extant literature on GCSR is copious, rather fragmented, and mainly focused on large firms and public companies (Grosser & Moon, 2005; Rao & Tilt, 2016a, 2016b)<sup>1</sup>. Nonetheless, small and medium-sized enterprises (SMEs) and family SMEs, with their distinctive traits (Spence & Rutherford, 2003), represent the backbone of various major economies (e.g., European Commission, 2018), and play essential roles in poverty alleviation and equal distribution of national income and resources (Wu, 2017). For this reason, scholars have, more recently, started to devote attention to the theorization of CSR tailored to such kinds of firms (Spence, 2016; Murillo & Lozano, 2006). However, to our best knowledge, this body of literature pays scarce attention to the gender dimension (with noteworthy exceptions, e.g., in Spence, 2016); thus, further research is needed to bridge this gap.

This paper has a twofold aim. First, it summarizes existing GCSR literature, calling attention to its strengths and weaknesses. Second, it proposes a new research framework to encourage new studies focused on GCSR in family SMEs. Given the peculiarities of family SMEs, we believe it is helpful to adopt a research approach explicitly oriented to (and focused on) this kind of firms. Our research questions are thus:

- a. What are the main features of previous studies on GCSR?
- b. Is it possible to detect critical development phases in research on GCSR?
- c. How can existing research on GCSR be reorganized in order to encourage further studies?
- d. How can GCSR research be oriented to family SMEs?

To address the above research questions, we used a two-step research process.

First, we examined existing literature on GCSR. In detail, we performed a systematic literature review and analyzed GCSR research’s evolutionary phases. In the light of this investigation, we then built a conceptual framework. In the second step, we adapted the framework to family SMEs, enucleating a research agenda to foster new studies. In this

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<sup>1</sup>This is unsurprising since research on CSR mostly considers large firms (Castejon & Lopez, 2016).

regard, we believe in adopting a multifaced research approach connecting various focuses, perspectives, theories, and methods (Tagesson *et al.*, 2009). Consistently with Karam and Jamali (Karam & Jamali, 2017), and Larrieta-Rubín de Celis and colleagues (2015), we distinguish between general and specific focuses of GCSR and internal and external perspectives on GCSR. Our first result is a conceptual framework integrating the literature review with conceptualization efforts. This framework has a general scope and is based on stakeholder theory (Freeman, 1984). Our second result is a second GCSR framework tailored to family SMEs. We build on Spence's theorization of CSR in SMEs (Spence, 2016), in turn, grounded in stakeholder theory and the feminist ethics of care (Held, 2006).

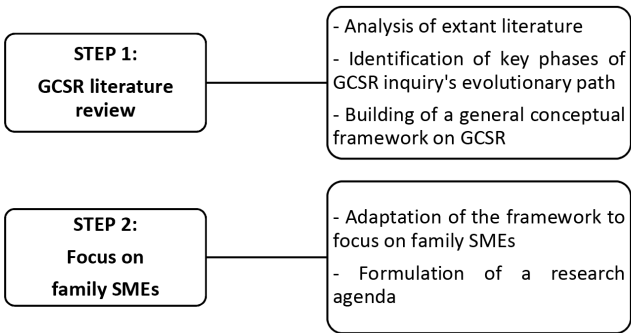
Our study wishes to constructively contribute to the Special Issue "Piccola Impresa / Small Business - Women in Small and Medium Family Firms: Theory and Practice", which searched for studies fitting in the debate on the role of gender diversity in family SMEs'. Indeed, we pursue the scope to orient future studies intertwining CSR with the gender dimension in the context of family SMEs. Furthermore, the Special Issue encouraged "to propose different and novel approaches for examining small and medium sized firms combined with family business concepts and women role". Our contribution is aligned with this call. Indeed, our inquiry had to collide with the lack of existing studies targeting GCSR in family SMEs, showing a significant gap in the literature. Bridging this gap is crucial in defining the role of women in shaping non-financial (social) performance in family SMEs. Addressing this topic therefore contributes to completing what has already been highlighted in the literature on the influence of women (for instance, their participation in boards) on financial performance in family SMEs. The awareness to be facing an under-investigated topic in literature represented for us a challenge and at the same time an opportunity. Accordingly, we set a research design that, starting from existing literature on GCSR in general terms, gradually comes to a specific conceptualization for family SMEs.

The remainder of the paper is structured as follows. Section 2 provides methodological details on the selection of relevant literature. Section 3 offers a thematic analysis of GCSR literature, and describes key phases of the development of GCSR inquiry. Section 4, then, illustrates the conceptual framework emerging from the literature review. Section 5 describes the specific conceptual framework for orienting GCSR studies to family SMEs. Section 6 proposes a research agenda for further inquiry. Finally, the "Conclusion" section summarizes and discusses the main contributions and limitations of this paper.

## 2. Methodology

The overall research process was divided into two main steps (see Figure 1). In the first step, we focused on assessing the ‘state of the art’ of research on GCSR. We identified critical phases of the evolutionary path of GCSR inquiry. Then, we built a novel conceptual framework concerning general GCSR, informed by stakeholder theory. In the second step, since extant literature is mostly focused on large firms, we drew on previous findings to outline new specific research avenues on GCSR in family SMEs. We thus developed a specific framework tailored to family SMEs and grounded in Spence’s theorization (Spence, 2016).

Fig. 1: Research steps.

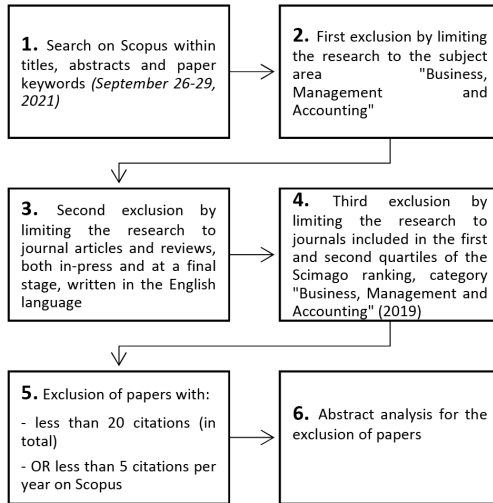


Source: own elaboration.

To systematically review extant literature and minimize interpretation bias, we conducted our research based on the guidelines of Tranfield and colleagues (Tranfield *et al.*, 2003).

We extracted papers from the Scopus database, since it offers a broader coverage of peer-reviewed literature than other similar scientific databases (Falagas *et al.*, 2008). To select relevant and influential papers, we followed the procedure represented in Figure 2.

Fig. 2: Paper selection stages.



Source: own elaboration.

Initially, we performed multiple search rounds within titles, abstracts, and paper keywords, in order to consider all relevant articles and ensure accuracy in search results (above Stage 1). We searched by entering several combinations of widely used terms, synonyms (or close concepts, such as company/business/firm, family firm/family business), and acronyms (e.g., CSR, SME). To embrace the gender perspective, we believed it useful not to limit our search to the word 'gender', and to enclose other terms characterized by semantic proximity. Then, we added 'women' into the search engine, to inclusively capture the gender identity of transgender and cis women (GOLIN, 2021), going beyond the biological category of 'female' (Grosser & Moon, 2019). In so doing, we also considered that women are the central category of any feminist theory (Alcoff, 1988). Finally, to be sure not to exclude from our literature review other scholar contributions referring to feminism or feminist theories, we set the generic keyword 'feminis\*'.

Table 1 shows the strings used in each literature search round. Note that the selection process of the extant literature was iterative: we firstly looked for papers specifically targeting our research aim, i.e., GCSR in family SMEs (1st Round). Then we tried other combinations of words, gradually broadening our approach. In particular, we looked for publications linking: gender, CSR, and SMEs (2nd Round); gender, CSR, and family businesses (3rd Round); and gender and CSR (4th Round).

Tab. 1: Search rounds.

1ST ROUND	((gender OR women OR feminis*) AND (csr OR corporate social responsibility) AND ((sme OR small OR medium) compan* OR business* OR firm*) AND (family firm OR family business))	
2ND ROUND	((((gender OR women OR feminis*) AND (csr OR corporate social responsibility) AND ((sme OR small OR medium) compan* OR business* OR firm* )))	
3RD ROUND	((gender OR women OR feminis*) AND (csr OR corporate social responsibility) AND (family firm OR family business))	
4TH ROUND	((gender OR women OR feminis*) AND (csr OR corporate social responsibility))	
Total number of papers, excluding duplications		104

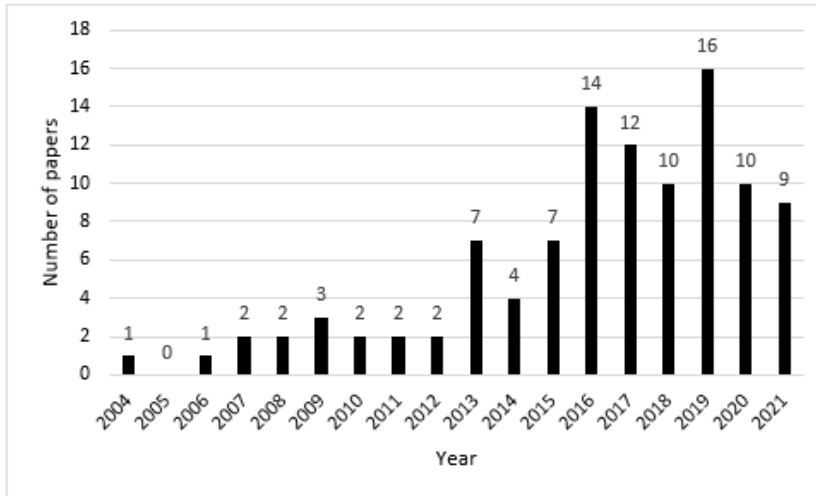
Source: own elaboration.

The article sampling criteria were aimed at balancing representativeness (i.e., the identification of all the potential themes and concepts related to our research aims) with relevance (in terms of scientific validation and literature impact). Accordingly, we considered peer-reviewed articles written in English, registered in the Scopus database, and published in journals in the first two quartiles of the Scimago ranking (Stages 1-4 in Figure 2).

To privilege the most impactful papers, we selected papers with more than 20 Scopus citations. Since the time of publication can affect the number of citations, we added an alternative sample inclusion criterion: at least 5 citations per year (Stage 5). Reading the abstracts (and when required introductions) allowed us to exclude papers not directly contributing to the inquiry, since they were either out of topic or only marginally related to GCSR (Stage 6). To reduce subjectivity in this stage, two of us read the abstracts (and introductions) separately. In case of disagreement, the judgment of the third author was decisive. At the end of this process, our dataset was composed of 104 papers (see Appendix A for the complete list).

The articles from the dataset show an (almost) exponential publication trend within the timeframe 2005-2021 (Figure 3).

Fig. 3: Distribution of papers in the final dataset per year.



Source: own elaboration.

Next, in order to perform the thematic analysis, we adopted the following criteria:

- The focus of the article: We distinguished works targeting “general” or “specific” GCSR, similarly to Karam and Jamali’s general framework of GCSR in SMEs and multinational corporations (MNCs) in developing countries (Karam & Jamali, 2017). However, contrary to this framework, under the umbrella category of “general GCSR,” we included papers dealing with GCSR in general terms or within large firms (overlooking here the peculiarities of family businesses). On the other hand, papers dealing with GCSR in the contexts of family SMEs, and, by analogy, SMEs and /or family businesses, were considered as belonging to the “specific GCSR” category.

- The perspective on GCSR adopted in the article: This could be internal or external (Larrieta-Rubín de Celis *et al.*, 2015; Arrive & Feng, 2018; Skudiene & Auruskeviciene, 2012). The internal perspective privileges gender equality concerning inside-firm stakeholders (e.g., owners, managers, workers) and processes (e.g., human resource management, occupational health and safety, adaptation to change, and management of environmental impacts). On the contrary, the external perspective concerns gender equality in out-of-the-company-borders stakeholders (e.g., local communities, business partners, suppliers, and consumers), human rights, and worldwide environmental issues. We also included papers investigating external influences (cultural, institutional and /or educational) on GCSR in this category.

Thus far, four research phases were seen to be characterized by homogeneous patterns and regularities in embracing particular focuses, perspectives, or methodological approaches. In contrast, the dividing lines between one phase and another were represented by the inclusion of new themes (belonging respectively to different focuses and/or perspectives) and/or methodological approaches.

Finally, to achieve a synthesis, we proceeded, by successive approximations, to systematize current knowledge and reveal potential research directions concerning family SMEs. Having ascertained that current research on GCSR privileges large firms as a focus, we first created an overarching conceptual framework mapping all the themes, links, and research gaps emerging from the reviewed literature on general GCSR. Afterward, we adapted this framework to family SMEs, and thus built a specific research agenda.

### **3. Thematic Analysis**

#### *3.1 Critical Phases of GCSR inquiry*

The thematic analysis of existing literature on GCSR covers 16 years of evolving research (see Table 2, and Appendix B). We recognize four specific phases:

- Birth (2005-2008): early development of studies on GCSR, with a general focus, and adopting an internal perspective;
- Childhood (2008-2011): the emergence of quantitative studies with a general focus, and an internal perspective on GCSR;
- Adolescence (2012-2015): consolidation of studies with a general focus and adopting an internal perspective, and the emergence of an external perspective of GCSR;
- Youth (2016-2021): consolidation of general GCSR research adopting both internal and external perspectives, and the emergence of specific GCSR focuses adopting both internal and external perspectives.

The labeling of each phase is, clearly, based on the metaphor of human development (Dagnino & Minà, 2018). Just as individuals face certain stages characterized by internal homogeneity concerning activities, there are breaking points (or discontinuities) between one developmental phase and another, and at the same time, each phase inherits something of the previous ones, representing the “primordial germ.”



Tab. 2: Key phases of GCSR research.

Phase	No. of articles	Key features	Prevalent methodological approaches
Birth (2005-2008)	6	Early development of studies relating to gender and CSR, with a general focus, and adopting an internal perspective	Qualitative / conceptual
Childhood (2009-2011)	7	Emergence of quantitative studies on general and internal GCSR	Quantitative
Adolescence (2012-2015)	20	Consolidation of general and internal GCSR, and the emergence of studies on general GCSR adopting an external perspective	Quantitative
Youth (2016-2021)	71	Consolidation of general GCSR, adopting both internal and external perspectives, and the emergence of specific GCSR focuses	Quantitative

Source: own elaboration.

The key features of each phase will be analyzed in-depth in the following sub-sections.

### 3.1.1 Birth (2005-2008)

This represents the early development of studies conceptualizing a relationship between gender and CSR. Overall, this phase is connoted by a general focus (i.e., on large firms or CSR in general terms), and adopts an internal perspective on GCSR (as mentioned above). It is also characterized by the prevalence of qualitative or conceptual approaches, such as content analyses on CSR reports, and reflections on weaknesses and shortcomings in two research areas: CSR practices and information disclosure.

The seminal work of Grosser and Moon (2005) was the starting point of the Birth phase. They investigated the potential compatibility of gender mainstreaming and CSR in reporting workplace issues. The authors postulated gender equality criteria in CSR tools, such as human capital management reporting. They also noted the inadequacy of gender equality information in CSR frameworks. A similar observation from Vuontisjärvi (2006) pointed out that human resource reporting in the largest Finnish firms lacked information on equal opportunities and employee work-life balance. Again, Grosser and Moon (2008) discussed new forms of reporting on gender equality information in the workplace. However, they detected comparability issues and firms' motivational barriers in gendering corporate social reporting. Among other factors, gender then started to be considered relevant in catalyzing organizational commitment to CSR (Brammer *et al.*, 2007). Indeed, this represented the germ for a reflection on

gender and leadership patterns in CSR. In Marshall's view (2007), the CSR field is "dominated by male voices" (p. 170), whereas it could benefit from female-specific leadership styles and sensibilities.

### 3.1.2 *Childhood (2009-2011)*

The childhood phase of GCSR research inquiry witnessed the flourishing of quantitative studies, prevalently exploring the effect of firm boards' gender diversity on CSR. The beginning of this phase dates from 2009, with the publication of several important works relating to the presence of women on corporate boards and firms' CSR performance (Huse *et al.*, 2009; Rodriguez-Dominguez *et al.*, 2009). Arguably, there is also an interest in the ethical sensitivity of female managers and entrepreneurs (Oumlil & Balloun, 2009).

Rodriguez-Dominguez *et al.* (2009) investigated the impact of boards with a higher number of female directors on creating codes of ethics in a sample of Italian, Spanish, and UK public firms. The controversial results they obtained opened the way for hypothesizing specific areas of GCSR's effectiveness. Other studies on samples of US-based companies confirmed a positive association between board gender diversity, firms' CSR ratings, and corporate reputation (Bear *et al.*, 2010; Mallin & Michelon, 2011).

In this phase, the bulk of papers (6 out of 7) adopted quantitative methodologies, including: statistical analyses on a sample of firms (Mallin & Michelon, 2011; Jia & Zhang, 2011; Bear *et al.*, 2010; Rodriguez-Dominguez *et al.*, 2009); and surveys of board members (Huse *et al.*, 2009) and managers (Oumlil & Balloun, 2009). Only one conceptual paper (Kemp *et al.*, 2010) dealt with using discourses as strategic resources to boost organizational changes in integrating gender and CSR policy and practice.

### 3.1.3 *Adolescence (2012-2015)*

In the third evolutionary phase, just like an adolescent searching for an identity in a transitional period, GCSR was ambivalent: it leveraged certainties and consolidated points while experimenting with new trajectories. This is the key to reading the dynamics of this phase, which revealed the consolidation of studies adopting the general focus and the internal perspective (e.g., Hafsi & Turgut, 2013; Huang, 2013), and the emergence of an external perspective of GCSR, whose definition was envisaged in the last stretch of this phase (Larrieta-Rubín de Celis *et al.*, 2015).

Concerning the consolidation of general and internal GCSR, the research addressed two main facets of CSR: CSR performance and CSR disclosure.

Concerning CSR performance, extant studies find a link between the gender composition of boards and CSR results and ratings (Hafsi & Turgut,

2013; Huang, 2013; Harjoto *et al.*, 2015; Setó-Pamies, 2015). Women on boards positively relate to financial performance and ethical and social compliance. In turn, ethical and social compliance positively affect the value of firms (Isidro & Sobral, 2015).

Concerning CSR disclosure, according to Frias-Aceituno and colleagues (Frias-Aceituno *et al.*, 2013), gender diversity on boards is one of the most critical factors (together with others such as firm size and management bodies) in the dissemination of corporate social information. In particular, the inclusion of at least three female members on corporate boards of directors seemed to be correlated with a higher quality of CSR reporting (Fernandez-Feijoo *et al.*, 2014).

Finally, despite the prevalent literature targeting the effect of board compositions on CSR, Kabongo *et al.* (2013) undertook an empirical study with a broader concept of diversity, an operational one, implemented at management, employee, and supply chain levels.

Overall, the papers of the Adolescence phase continued to privilege quantitative methodologies (except Kilgour, 2013), mainly focusing on general GCSR, and consolidating the internal perspective (Larrieta-Rubín de Celis *et al.*, 2015). The latter was grounded in a European Union Green Paper (European Commission, 2001), where gendered governance was framed within inside-firm research on human resource management, occupational health and safety, adaptation to change, and management of environmental impacts. However, as already mentioned, the Adolescence phase also witnessed the emergence of an external perspective. This phase considered “gender equality in areas such as local communities, business partners, suppliers and consumers, human rights and worldwide environmental issues” (Larrieta-Rubín de Celis *et al.*, 2015, p. 93).

In this vein, Renouard and Lado (2012) investigated ethical, cultural, and economic dynamics underlying the acceptance of multinational oil firms in a Nigerian context, highlighting their potential role in mitigating gender inequalities and discriminations within host communities. Chakrabarty and Bass (2014) associated the propensity of microfinance institutions to create written ethical codes with the decision to serve women borrowers in local contexts where this social category tends to face poverty and disempowerment. Finally, Kilgour (2013) complained about a lack of attention to the gender discourse in CSR initiatives, while García-Sánchez *et al.* (2013) investigated the effect of feminist and collectivist societal values on firms’ willingness to publish integrated reporting.

#### 3.1.4 Youth (2016-2021)

The Youth phase was characterized by greater generativity (number of papers more than tripled compared to the previous phase), the consoli-

dation and enlargement of already existing research trajectories, and the ability to travel new ones. First, the “traditional” themes faced since the Birth and Infancy phases (framed within general and internal GCSR) continued to maintain some interest. Second, the external perspective on GCSR gained momentum. Third, “specific GCSR” finally emerged, developing a body of inquiry (thus far just seven studies) routed towards new focuses for GCSR (i.e., family SMEs, SMEs, and family firms), and embracing both the internal and external perspectives (although with an apparent prevalence for the former).

The border-year between the Adolescence and Youth phases was 2016, when Spence (2016) proposed a theorization of CSR in small businesses based on feminist ethics of care (Held, 2006). Also, Karam and Jamali (2017) adopted feminist theories to advance the CSR debate. They presented a cross-cultural, analytic framework for CSR in developing countries (according to the external perspective). Other studies focused on internal GCSR, in particular, the impacts of board and management gender diversity in the context of small firms (Peake *et al.*, 2017) and large family firms (Cordeiro *et al.*, 2020; Campopiano *et al.*, 2019), as well as a comparison between family and non-family firms (Sundarasan *et al.*, 2016; Rodríguez-Ariza *et al.*, 2017).

The border between Adolescence and Youth was also characterized by the contribution of Rao & Tilt (2016a). This critical literature review adopted an internal perspective on boards’ gender diversity and CSR decision-making processes, and called for a qualitative investigation to understand the link.

Otherwise, the internal perspective on GCSR continued to privilege quantitative methods in exploring the relationship between boards’ gender diversity and CSR performance (McGuinness *et al.*, 2017; Yasser *et al.*, 2017; Liao *et al.*, 2018) and reporting (Cucari *et al.*, 2018; Cabeza-García *et al.*, 2018; Amorelli & García-Sánchez, 2020). In this context, the presence of gendered boards appeared to relate positively to more proactive and comprehensive CSR strategies (Shaukat *et al.*, 2016), resulting as a mediator for financial performance (Galbreath, 2018; Cook & Glass, 2018). Again, the inclusion of at least three female members in corporate boards of directors related to higher-quality CSR report disclosure (Al-Shaer & Zaman, 2016).

In two cases, internal perspective GCSR went beyond the analysis of board diversity: targeting employees’ gender as a moderator of the relationship between CSR’s perception and the level of engagement at work (Chaudhary, 2017); and studying the effect of responsible human resource management on female turnover and the moderating effect of gender supervision (Nie *et al.*, 2018).

Besides these studies, GCSR received new lymph from research consolidating the external perspective and encompassing novel roles for consumers and local communities. The retrieved papers paid attention to

dynamics occurring outside company boundaries, while still adopting quantitative methodologies. In particular, in order to assess the outcomes of sustainability strategies, extant studies investigated the significance of gender differences in customers' CSR expectations and perceptions (Calabrese *et al.*, 2016; Hur *et al.*, 2016). Some authors acknowledged gender relevance in filling the gap between consumers' environmental attitudes and behaviors (Jones *et al.*, 2017). Other contributions oriented CSR research to impacts on local communities, accounting for gender issues in the development of local CSR programs (Grosser, 2016), and considering women among the so-called "fringe stakeholders" group in developing countries (McCarthy & Muthuri, 2018). For example, Uduji and colleagues investigated the effect of multinational oil companies' CSR initiatives on rural women livestock keepers in Nigerian oil-producing communities (Uduji & Okolo-Obasi, 2019; Uduji *et al.*, 2020a, 2020b), and Ozkazanc-Pan reflected on the "intersections of gender, ethics, and responsibility as they relate to corporate actions in the Global South" (Ozkazanc-Pan, 2019).

Concerning methodology, the Youth phase continued to register a clear preference for quantitative approaches (57 out of 71 studies). It routed to more sophisticated and broader statistical analyses on samples of firms, structural equation modeling, and surveys of managers, employees, and, concerning the external perspective, local populations. The remaining studies offered meta-analyses (2 papers), literature reviews (5 papers), conceptualizations (3 papers), and only four qualitative case studies (1 interpretive ethnographic research, 2 interview-based studies, and 1 participatory visual mapping-based research).

#### **4. A Conceptual Framework for General GCSR Inquiry**

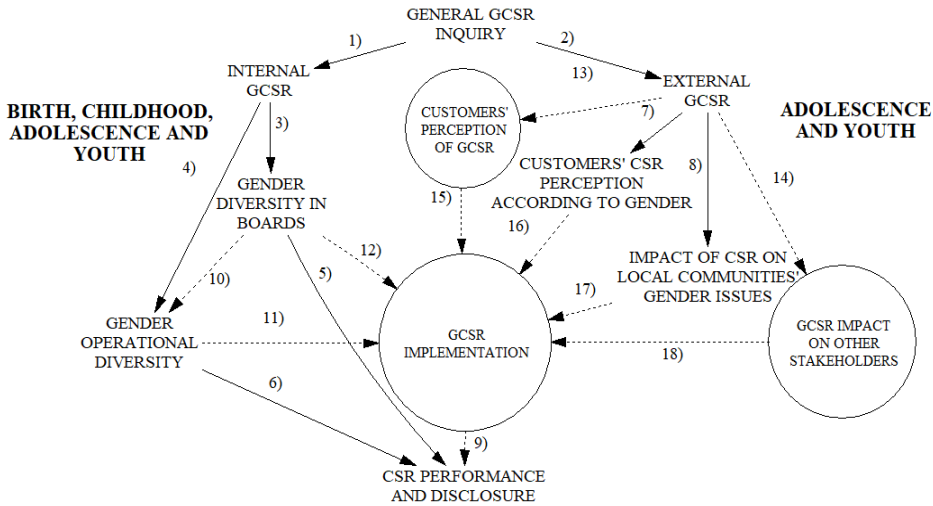
This section reorganizes existing research on GCSR in order to propose two conceptual frameworks and encourage further studies. Figure 5 portrays the general framework. It draws on the stakeholder approach (Freeman, 1984), a choice justified by the significant impact of stakeholder theory on CSR literature (Donaldson & Preston, 1995; Mitchell *et al.*, 1997; Friedman & Miles, 2002). Indeed, stakeholder theory represents the most used conceptual perspective informing the analyzed literature (chosen by 31 papers, as a stand-alone theory, or combined with other theories).

On this basis, from the root of the framework critical themes of current and prospective research branch out, articulated in two main areas: internal and external GCSR (Larrieta-Rubín de Celis *et al.*, 2015), aligned also with the general bipartition of CSR initiatives into internal and external CSR (Arrive & Feng, 2018; Skudiene & Auruskeviciene, 2012). Accordingly, during our paper analyses, we first identified key research themes

and their connections. Then, we grouped them according to the dichotomic criteria of general or specific focus and internal or external perspective. The themes of these primary “coordinates” were logically organized by spatial collocation and arrow connections (labeled with numbers).

Solid-line arrows and unboxed labels perimeter themes and relations covered by existing literature, whereas circular boxes and dashed-line arrows indicate different research themes and relations we propose for future research.

Fig. 5: Conceptual framework for general GCSR inquiry.



**Legend – Unboxed labels:** themes already covered by general GCSR. **Circular boxes:** potential research themes from our conceptualization. **Numbers:** links between themes. **Solid-line arrows:** existing links. **Dashed-line arrows:** potential links.

Source: own elaboration.

Thus far, internal GCSR (Link 1), crossing all evolutionary phases, has two main focuses: gender diversity in boards (e.g., Rodriguez-Dominguez *et al.*, 2009; Mallin & Michelon, 2011) (Link 3), and operational gender diversity, e.g., in management and employees (Kabongo *et al.*, 2013; Chaudhary, 2017; Nie *et al.*, 2018) (Link 4).

Links 3 and 4 have as a common point an investigation of the impact of women’s representation in the workplace (mainly in boards of directors) on CSR performance and/or disclosure (e.g., Shaukat *et al.*, 2016; Al-Shaer & Zaman, 2016) (Links 5 and 6).

Building on Grosser and Moon’s systematization of feminist organizational studies (Grosser & Moon, 2019), we can frame an interest for these themes in two feminist theoretical perspectives: liberal feminism, and psychoanalytic feminism.



The liberal feminism approach (Metcalf & Woodhams, 2012) is concerned with women's distribution of opportunities in firms, which are, in turn, considered gender-neutral, so that gender equality requires the mere correction of sex/gender imbalances through women-centered human resource management (Grosser & Moon, 2019, p. 324). Accordingly, gender diversity in boards may be understood as one of the potential diversities connoting such governing bodies. In line with resource dependence theory, board diversity intercepts many kinds of resources from the environment, and allows for compliance with social and environmental responsibilities by creating valuable relationships with different stakeholders (Pfeffer, 1972; Hillman *et al.*, 2000).

On the other side, psychoanalytic feminism postulates that firms are not gender-neutral and represent an instrument to perpetuate the patriarchal psychosexual order of gender relations (Calas & Smircich, 2006). Aligned with this perspective, gender studies should emphasize the differential benefits women can bring to firms (Grosser & Moon, 2019, p. 325). Thus, it is possible to frame feminine sensitivity to ethical and environmental issues (and supposed attitude to CSR initiatives) within social role theory, in line with which social expectations about the role of women would determine their behaviors, and this would result in more empathetic and participative leadership styles (Eagly *et al.*, 2003). However, several voices have questioned whether "female advantage actually advantages females" (Fletcher 1994, p. 74) or, instead, reinforces gender stereotypes (Grosser & Moon, 2019, p. 325).

The reviewed literature does not clarify the impact of gendered diversity in boards on operational diversity (Link 10). The prevalence of quantitative studies linking gender and CSR fails in explaining: how organizational gender diversity affects CSR performance and disclosure (Link 9); and what the underlying mechanisms and the causal structure responsible for the numerical results are. The framework thus incorporates the 'GCSR implementation' theme in order to recognize this research gap, since it can be helpful in bringing perspective to in-depth explorations of how gender diversity in firms practically translates to CSR results.

This inclusion could pave the way for qualitative studies on boards and operational gender diversity (Links 11 and 12), suitable for providing new insights and a systemic view of GCSR dynamics (Rao & Tilt, 2016a).

The right side of Figure 5 maps external GCSR inquiry (Link 2). Contrary to the internal perspective privileging inside-firm stakeholders, this articulation concerns external stakeholders and characterizes the Adolescence phase, in particular. In this regard, most attention is paid to gender in the marketplace, with research assessing consumer gender's role in perceiving CSR (Calabrese *et al.*, 2016; Hur *et al.*, 2016; Jones *et al.*, 2017) (Link 7), and the impact of CSR on local communities' gender issues (Renouard & Lado, 2012; Uduji & Okolo-Obasi, 2019; Uduji *et al.*, 2020a, 2020b) (Link 8).

The focus on CSR's consumer perception according to gender does not fully consider the potential of the responsible consumer in addressing CSR strategies (Mohr *et al.*, 2001; Lee & Cho, 2019), and should be complemented by analyses on how consumers (in general terms and/or according to gender) perceive GCSR (link 13). Furthermore, the external perspective should be enlarged to consider the 'GCSR impact on other stakeholders,' such as business partners and policymakers (Link 14).

Current research on external GCSR is limited to the quantitative detection of impacts and perceptions, therefore not analyzing how firms can operationally use stakeholder information to guide the implementation of GCSR strategies. Future investigations could fill this gap (Links 15, 16, 17, and 18) through qualitative and mixed research methods, suitable for dealing with the complexity of GCSR. Thus, the 'GCSR implementation' theme performs a bridging function, holistically reconciling the interrelatedness of the internal and external perspectives.

Finally, we interpret the fact that most of the literature on GCSR focuses on large firms by considering that CSR research (in general terms, without including gender issues) initially privileged larger dimensions, and, in a second moment, paid attention to SMEs and family SMEs (Castejon & Lopez, 2016; Hsu & Cheng, 2012; Murillo & Lozano, 2006). Accordingly, it is possible to envision a similar trend for GCSR inquiry, under consideration as a relatively "immature", close research field. In the next section, we go on to explore the applicability of the emergent framework to family SMEs, in order to encourage further studies in this sphere.

## 5. Adapting the Framework to Family SMEs

The conceptual framework described in the previous section maps the themes, links and research gaps that emerged from the reviewed literature on general GCSR.

This output already in itself represents a valuable contribution of our work, and, together with the identification of GCSR inquiry's evolutionary path, answers the initial research questions (a), (b), and (c). Now, since more than 90% of our sample papers concerned general GCSR, the tailoring of the framework to family SMEs forms the second step of our synthesis.

Therefore, this section completes our analysis by dealing with the remaining initial research question: (d) How can GCSR research be oriented to family SMEs?

As already stated above, large firms are the privileged target of both gendered and 'tout court' CSR studies. However, some scholars have discussed a specific approach of family SMEs to CSR (Castejon & Lopez, 2016; Murillo & Lozano, 2006), investigating barriers and facilitators (Cantele &



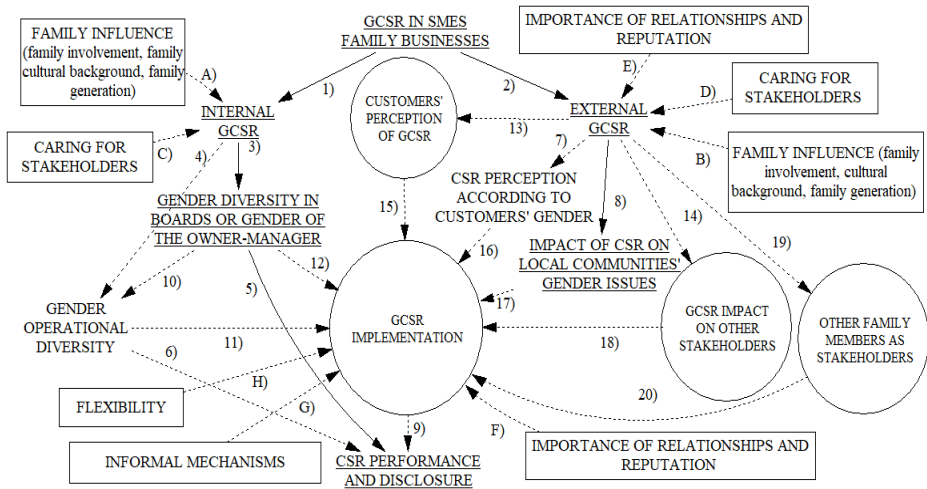
Zardini, 2019), also in emerging economies (Zou *et al.*, 2021). It is, therefore, possible to imagine, also for GCSR, a similar developmental path than the close research field. Our literature review seems to unveil the germs of such a branching out. In particular, the last evolutionary phase that we identified (Youth) contained seven papers concerning what we have termed “specific GCSR.” By not focusing on large firms or GCSR in general terms, this alternatively targets family SMEs (Peake *et al.*, 2017), SMEs (Spence, 2016; Karam & Jamali, 2017), and family firms, also in comparison with non-family firms (Cordeiro *et al.*, 2020; Campopiano *et al.*, 2019; Sundarasan *et al.*, 2016; Rodríguez-Ariza *et al.* 2017).

Since there was no conspicuous body of literature on GCSR in the context of family SMEs, we attempt here to extend the conceptual framework above (Figure 5) to a specific focus on family SMEs. Our ultimate goal is a family SME-tailored version of the framework (illustrated in Figure 6).

Accordingly, some labels from the previous framework had to be changed. Again, the numbering refers to between-theme links, while solid-line and dashed-line arrows highlight, respectively, existing links (from previous investigations), and potential links for future research.

To allow for the applicability of remaining themes to family SMEs inquiry, we have integrated, into our GCSR discourse, elements derived from the general model elaborated by Spence (2016). From a graphical point of view, these elements are represented by rectangular boxes, accounting for the potential influences of family SMEs on the characterization of research themes/perspectives (with links indicated in capital letters). Finally, we conceptualize new potential themes for future research in circular boxes.

Fig. 6: Conceptual framework for GCSR in family SMEs.



**Legend:** Unboxed labels: themes covered by GCSR. Labels underlined: themes covered by specific GCSR concerning family SMEs. Rectangular boxes: family SMEs' influences (from Spence's theory). Circular boxes: potential research themes from our conceptualization. Numbers: links between themes. Capital letters: links between family SMEs' influences and themes. Solid-line arrows: existing links. Dashed-line arrows: potential links.

Source: own elaboration.

### 5.1 Describing the framework focused on family SMEs

The structure of the specific framework maintains the bipartition in internal and external GCSR (Links 1 and 2 in Figure 6), since the retrieved studies adopted both perspectives, though with a clear preference for the internal one (6 studies out of 7).

Almost all the themes and arrow directions from the previous version are conserved, with the same numbering. The only exception is the label 'gender diversity in boards or gender of the owner-manager,' which is substituted for 'gender diversity in boards.' This adjustment acknowledges the key role often played by the owner within small firms (Spence, 2016).

Concerning the internal perspective, this is prevalent in Spence's theoretical work (Spence, 2016), which proposes a comprehensive framework for CSR in SMEs grounded in stakeholder theory and feminist ethics of care (Held, 2006). The latter is a philosophical approach postulating that decisional processes based on emotions, empathy, and responsiveness foster moral reflection. Given the commonalities between the empirical findings of CSR in SMEs and the main features of feminist ethics of care, the latter is treated by Spence as "a suitable lens through which to extend CSR theory in a way that is relevant to small firms" (Spence, 2016, p. 27), con-

siderable as a concept close to emotional-based responsibility. Given the breadth and depth of this work, targeting SMEs and enclosing inquiry on family dynamics, we believe it helpful to refer to it in several parts of our framework, as described later.

The theme 'gender diversity in boards or gender of the owner-manager' was treated by four papers in our review, connecting it with 'CSR performance and disclosure' (Link 5). In detail, Peake and colleagues (Peake *et al.*, 2017) assessed the moderating role of firm managers' gender in motivating CSR behaviors within small family firms. Distinguishing between corporate social responsibility and philanthropy, Campopiano and others (Campopiano *et al.*, 2019) demonstrated that female directors were more prone to CSR engagement if they were not members of the controlling family, while they opted for philanthropic engagement only if they were members of the controlling family. In Sundarasan and colleagues' study (2016), women directors positively affected the performance of CSR initiatives in both family and non-family firms. Finally, Rodríguez-Ariza and others (2017), although confirming the positive impact of the gendered board on CSR, found that this occurrence is less pronounced in family than non-family firms, arguing that, in family firms, the commitment to CSR is strictly related to the family orientation to such practices.

The right side of the specific framework, devoted to external GCSR (Link 2 in Figure 6), was seen to be less investigated within our literature sample. Notably, only the study by Karam and Jamali (Karam & Jamali, 2017) adopted this perspective, in order to propose a gendered, wide-ranging analysis distinguishing SMEs and MNCs, and attributable to the 'impact of CSR on local communities' gender issues' (Link 8), already present in the general framework. However, this theme assumes a specific connotation concerning SMEs: "While SMEs tend to focus their CSR activities on local intra-national community issues and have a low sphere of influence, MNCs focus on global high visibility issues derived from international business networks and have a high sphere of influence" (Karam & Jamali, 2017, p. 462).

The remaining themes from the general framework, not explicitly addressed by the inquiry on family SMEs, may be considered promising hooks to stimulate new studies on specific GCSR. For this reason, almost all the links in Figure 6 (excluding the aforementioned 1, 2, 3, and 8) are connoted by dashed-line arrows to indicate prospective research. However, given the scope of orienting further studies on GCSR to family SMEs, it is opportune for the framework to acknowledge the peculiarities of small and medium family businesses. For such reasons, critical elements from Spence's theory (Spence, 2016) are integrated and adapted into our framework (using the rectangular box notation in Figure 6, with links indicated in capital letters).

These elements (family influence, caring for stakeholders, the importance of relationships and reputation, flexibility, and informal mechanisms; Spence, 2016) represent family SMEs' potential influences on the existing research themes/perspectives (Links A-H). These will be detailed in the next section, where we propose an analysis of the specific framework, conducive to a reflection on applicability to the "small size" family enterprise and the definition of a research agenda.

## 5.2 Analyzing family SMEs' influences

This section analyzes the family SMEs' influences already identified and represented in rectangular boxes in Figure 6. Due to the scarcity of literature sources on specific GCSR, our conceptual effort will combine analogy and building on non-GCSR literature on SMEs, family SMEs, and family firms.

### 5.2.1 Family influence

Starting from the top of the framework, the theme 'family influence' relates to internal and external GCSR (Figure 6, Links A and B). Many reasons justify this association. First, the governance and management of family firms embody the vision of a particular family or few families (Chua *et al.*, 1999). From this perspective, the family should be treated as a stand-alone internal stakeholder, since the 'family factor' affects decisions, the labor force, company legacy, and ultimately, the family firms' performance (Mitchell *et al.*, 2011; Castejon & Lope, 2016; Ahmad *et al.*, 2020).

Compared to their non-family counterparts, family firms seem to be more widely engaged in CSR, with family members looking at the business as a sort of extension of their commitment to the common good, and avoiding company malpractices that might undermine the family reputation (Dyer & Whetten, 2006). Furthermore, family SMEs seem to be widely concerned about business legality, increasingly so with family involvement in management, and in later family generational stages (Dawson *et al.*, 2020). If, in non-family firms, there exists a general tendency of gendered boards to promote CSR initiatives and their disclosure, this is not evident in family firms, where the work of female managers is influenced by the family's orientation to CSR and its attitude to privilege certain stakeholders over others (Rodríguez-Ariza *et al.*, 2017).

Thus, when dealing with family influence on GCSR, it may be worth investigating specific factors (indicated in lowercase in the 'family influence' box) such as family involvement, family cultural background, and family generation. Indeed, in family firms, family involvement can relate to several aspects, including ownership, governance, and management (Astrachan *et al.*, 2002). Likewise, it is possible to distinguish between professio-

nalized family businesses, hiring external management (Trento & Bannò, 2016; D'Allura & Bannò, 2019), and non-professionalized ones, which are entirely family-directed (Dekker *et al.*, 2015). Additionally, the family cultural background is a key element in family businesses, since "the family's commitment and vision of itself are shaped by what the family holds as important ... core family values are the basis for developing a commitment to the business" (Carlock & Ward, 2001, p. 35).

Family firms also seek out so-called "socioemotional wealth" (Gómez-Mejía *et al.*, 2007; Torchia *et al.*, 2018), consisting of "non-financial aspects of the firm that meet the family's affective needs, such as identity, the ability to exercise family influence, and the perpetuation of the family dynasty (Gómez-Mejía *et al.*, 2007, p. 106). Accordingly, generational shift is a constitutive element of family businesses (Heck *et al.*, 1999; Cesaroni & Sentuti, 2017), where the family generation (in ownership, governance, and/or management) can influence corporate structures and processes (Astrachan *et al.*, 2002). In this regard, the emotion management can play a fundamental role in family business governance and continuity (Labaki & D'Allura, 2021).

In addition, according to the theory of Spence, SMEs' CSR follows the feminist value of caring for close relatives, specifically children (Spence, 2016, p. 26). This archetype, translated by Spence in CSR terms, leads to a moral concern for one's 'closest neighbors', particularly employees (both family and non-family members), and external stakeholders privileged according to the criterion of proximity. For this reason, we have added a circular box to conceptualize the new research theme entitled 'other family members as stakeholders'; i.e., family not directly involved in the business ownership, governance, or management (Dekker *et al.*, 2015).

### 5.2.2 *Caring for stakeholders and the importance of relationships and reputation*

Our general GCSR framework is informed by stakeholder theory (Freeman, 1984; Freeman *et al.*, 2007). Stakeholder theory can also be applied to family SMEs with specific connotations. As stated above, family firms tend to adopt proximity criterion in privileging stakeholder categories. For instance, key internal stakeholders are both employees (Uhlener *et al.*, 2004) and family (Castejon & Lopez, 2016). Specific attention is also paid to small local competitors, suppliers, local community, and customers (Spence, 2016, p. 30). In this regard, the 'caring for stakeholders' influence, attached to both internal (Figure 6, Link C) and external perspectives (Figure 6, Link D), has been inserted to indicate that feminist ethics of care may also inform stakeholder relations, and this insight could be explored further in literature.

Nevertheless, many scholars argue that, in dealing with small firms' CSR, stakeholder theory needs to be oriented and/or complemented by social capital theory (Perrini, 2006; Spence & Schmidpeter, 2003; Russo &

Perrini, 2010). The latter leverages interrelationships between small firms and their stakeholders, as well as reputational mechanisms, justifying the inclusion of the 'importance of relationships and reputation' in our framework, in relation to both external GCSR (Figure 6, Link E) and GCSR implementation (Figure 6, Link F). Extant research argues that family firms are more oriented to the building of social capital than non-family firms (Miller *et al.*, 2009), since the family tends to transfer its values to the business and disseminate them across the community (Benavides-Velasco *et al.*, 2013). Family firms' interactions with the community result in a rise of social capital, which can be directed toward new projects for the community, and put pressure on other firms to undertake more responsible behaviors (Danes *et al.*, 2009; Fitzgerald *et al.*, 2010).

This theme also finds correspondence in Spence's theorization when it identifies the following attribute of small business' social responsibility: "Relationship-based dependence on personal integrity, reputation, and trust with business partners" (Spence, 2016, p. 30). Furthermore, families in family firms seek their continuity (and the transmission of their values) across generations (Broccardo *et al.*, 2019). Family firms are also often characterized by a longer strategic horizon, and pay more attention to their reputation than non-family counterparts (Sharma & Irving, 2005). Such aspects catalyze their orientation to CSR efforts (Berrone *et al.*, 2010; Laguir *et al.*, 2016), even at the expense of economic rewards (Berrone *et al.*, 2012). Accordingly, gender moderates family firms' participation in socially oriented projects (Peake *et al.*, 2017). Finally, female managers' work can be influenced by family orientation to CSR and its privileging of specific stakeholders over others (Rodríguez-Ariza *et al.*, 2017).

### 5.2.3 Flexibility and informal mechanisms

When dealing with family SMEs, it is worth remarking that a board of directors is not always present, even though it is presumable to find such a governing body as we move from micro / small to medium size enterprises. For this reason, in Figure 6, the 'internal GCSR' branch contains the theme of 'gender diversity in boards or gender of the owner-manager', instead of 'gender diversity in boards'. Indeed, family SMEs are frequently led by an owner-manager, who plays a decisive role since ownership and control overlap (Quinn, 1997; Hasle *et al.*, 2012).

This can result in flat, non-hierarchical power structures, with company work non-specialized and flexible, where "each person has to do whatever is necessary on an ad hoc basis" (Spence, 2016, p. 34). Contrary to large firms, often, in family SMEs, governance and reporting systems are not (or are less) formalized. Thus, CSR initiatives, like any other practice in SMEs, tend to be personal, implicit, informal, not externally communicated



(Fassin, 2008; Vázquez-Carrasco & López-Pérez, 2013), lacking in formal tools (e.g., codes, reports, socio-environmental standards), and requiring time, finances, and skills to implement that SMEs are not ready to provide (Russo & Tencati, 2009, p. 340). However, this does not mean that SMEs do not practice any corporate social responsibility. Instead, they may substantially apply CSR principles by caring for stakeholders and paying attention to sustainability issues, but not label such activities as CSR (Hsu & Cheng, 2012). CSR reporting in family SMEs may also be a terrain of tensions between familial and external expectations, with relationships among family members and between family and non-family members acting as mediators (Discua Cruz, 2020). Finally, compared to large companies, family SMEs' orientation to CSR often depends on decisions taken by owner-managers (Jenkins, 2006), whose gender (together with other demographic characteristics, as well as non-demographic characteristics, such as moral integrity) may affect engagement in CSR initiatives (Peake *et al.*, 2017).

## 6. Future research agenda

The thematic analysis of the 104 articles led us to identify an evolutionary path of inquiry, and to build two conceptual frameworks: one concerning general GCSR and one specific to GCSR in family SMEs. From the latter, several potential (though not exhaustive) research guidelines have emerged. These are presented below, aligned with the bipartition in internal and external perspectives on GCSR.

### 6.1 Research avenues in internal GCSR

Internal GCSR seems to be fruitful also for family SMEs. For instance, we expect a flourishing of studies analyzing the effects of gender and feminist ethics of care on family SMEs' management, operations, and CSR implementation.

Additional inquiries may consider key features of family influences (Link A in Figure 6), and caring for stakeholders (Link C). We also call for studies incorporating the flexibility and informality typical of family SMEs into the GCSR discourse, especially concerning GCSR implementation. Drawing on our general framework, we encourage more qualitative and mixed methods-based inquiries to stimulate a deeper understanding of the complexities of such themes and connections, and to favor further conceptual developments and theory building.

Resulting research questions might include: Do female/male leaders in family SMEs adopt feminist ethics of care? What are the effects of family patriarchal/matriarchal order on SMEs' CSR orientation? Under what con-

ditions can feminine conformation to masculine stereotypes coexist with feminist ethics of care within family SMEs? Is managerial and/or operational gender diversity in family SMEs affected by different levels of family involvement (in ownership, governance, and management)? In what ways can feminine ownership/governance/management in family SMEs affect CSR implementation? Does family cultural background affect gender diversity in family SMEs? Is family SMEs' inclination to GCSR affected by family generation? How does the personal integrity of male/female owner-managers affect GCSR in family SMEs? Are female owner-managers more prone to operational diversity than their male counterparts? What is the effect of family SMEs' blurred roles on GCSR? What is the effect of family SMEs' informality on GCSR? Does (and how does) GCSR impact CSR formalization and communication?

## *6.2 Research avenues in external GCSR*

As resulting from our literature review on GCSR, the external perspective of GCSR is relatively underdeveloped compared to the internal one. This may be ascribable to the tendency of family SMEs to privilege stakeholders according to the criterion of proximity. In this regard, the spectrum of relevance for family SMEs ranges from internal stakeholders to the closest external stakeholders. Arguably, the literature on family firms downplays internal social responsibility in favor of external stakeholders (environment and community) who can help the family foster image and reputation (Cruz *et al.*, 2014; Cennamo *et al.*, 2012). The underlining assumption is that family SMEs' performance is strictly related to local community embeddedness (Adler & Kwon, 2002). For this reason, we call for studies on external GCSR in family SMEs that investigate (together or separately) three specific kinds of family SMEs' influences: family characteristics (Link B), possible nuances of caring for stakeholders (Link D), and the importance of relationships and reputation within family SMEs (Link E).

In addition, we encourage further investigation on the relationships between gender and family aimed at understanding: whether and in what cases does the family's external stakeholder orientation neutralize and/or catalyze GCSR mechanisms; and in what other situations gendered emotional responsibility can affect or re-direct family orientation to certain categories of stakeholders. In this regard, we believe that the consideration of the importance of relational and reputational mechanisms in family SMEs should not be overlooked.

Furthermore, the main 'external focuses' have thus far been consumers and community issues, as indicated in our general framework, and we acknowledge the emerging need to deepen the consumer's perception of GCSR, as well as investigate GCSR impact on other stakeholders. In our



specific framework, we thus broaden the scope of inquiry by suggesting the new research theme ‘other family members as stakeholders’.

Our idea is not just to consider the one-way effect of family SMEs’ GCSR on external stakeholders. On the contrary, drawing on social capital theory (Miller *et al.*, 2009; Benavides-Velasco *et al.*, 2013; Russo & Perrini, 2010), we call for studies on the potential feedback effect of key stakeholder information on GCSR implementation.

Subsequent research questions may, therefore, include: In what ways does feminist ethics of care influence external GCSR? How do family features affect external GCSR? How does GCSR impact family SMEs’ key stakeholders? How does GCSR impact family members not directly involved in the SMEs’ family business? Is GCSR in family SMEs related to a better or different understanding of stakeholders than in large firms? Are large firms and family SMEs different in using stakeholder information and social ties to implement GCSR initiatives? Does consumer gender influence the perception of CSR in family SMEs? How do consumers react to GCSR initiatives in family SMEs?

Table 3 synthesizes the described potential research avenues.

*Tab. 3: Synopsis of suggested research avenues.*

Research avenues on the internal perspective	Research avenues on the external perspective
Effect of family features on SMEs’ CSR orientation, and on gender diversity (managerial/operational)	Effect of family features on external GCSR
Conformation to stereotypes and feminist ethics of care in family SMEs	Effect of relational and reputational mechanisms in family SMEs on external GCSR
Leadership and feminist ethics of care in family SMEs (e.g., caring for internal stakeholders)	Feminist ethics of care and external GCSR (e.g., caring for close stakeholders)
Personal integrity of male/female owner-managers and GCSR	GCSR’s impact on family SMEs’ key stakeholders
Female owner-managers propensity to operational diversity	GCSR’s impact on family members not directly involved in the SMEs family business’
Women’s involvement in family SMEs and CSR implementation	GCSR’s understanding of stakeholders
Effect of family SMEs’ blurred roles and informality on GCSR	GCSR’s use of stakeholder information and social ties for GCSR’s implementation
GCSR’s impact on formalization and communication	Consumer gender and perception of CSR in family SMEs
	Consumers’ reactions to GCSR initiatives in family SMEs

*Source: own elaboration.*

## 7. Conclusions

Gender and CSR are themes that management literature has recently combined (Grosser & Moon, 2019; Rao & Tilt, 2016a, 2016b). Now, it is possible to recognize the emergence of a GCSR literature (Velasco *et al.*, 2013; Velasco *et al.*, 2014). However, the research is fragmented and mostly aligned with traditional CSR's focus on large firms (Hsu & Cheng, 2012; Castejon & Lopez, 2016). On the other hand, the CSR literature on family SMEs mostly fails to consider gender issues.

Our paper, responding to the call for paper "Piccola Impresa/Small Business -Women in Small and Medium Family Firms: Theory and Practice", wished to bridge this gap. Since the Special Issue sought for novel research contributing to the debate on gender diversity in family SMEs', we considered that an overall understanding of this kind of firms cannot disregard the role of women in shaping CSR strategies and activities and, accordingly, affecting financial and non-financial performance. In searching for studies about GCSR in the context of family SMEs, we had to recognize that such a focus has been overlooked in literature. On the contrary, this could represent a promising area of investigation. Accordingly, our research design reorganizes existing literature on GCSR in general terms, and gradually comes to a specific conceptualization to stimulate further studies on family SMEs.

Four research questions led the research: (a) What are the main features of previous studies on GCSR? (b) Is it possible to detect critical development phases in research on GCSR? (c) How can existing research on GCSR be reorganized in order to encourage further studies? (d) How can GCSR research be oriented to family SMEs?

To address them, we proceeded in two steps, the first aimed at a systematic literature review, analyzing existing inquiry. These analytic efforts converged on the proposal of a general conceptual framework mapping current and future research avenues. In the second step, having acknowledged the GCSR focus on large firms, we adapted the framework to family SMEs, enucleating a research agenda to foster new studies in this sphere.

Our paper offers three main contributions. First, in facing research questions (a), (b) and (c) we have systematized the fragmented knowledge combining gender and CSR in general terms. In this regard, our literature review presents GCSR research thus far, articulated in four developmental phases: Birth, Childhood, Adolescence, and Youth. These phases describe a research path, ranging from early studies combining gender and CSR with a general focus and adopting an internal perspective, to the exploration of an external perspective and the most recent emergence of specific (and still rare) focuses on SMEs, family businesses and family SMEs. Based on the reviewed literature, we offered a general framework on GCSR, which portrays critical themes of current and prospective research.

Second, we have built on the GCSR framework to reflect on GCSR in the context of family SMEs. This way we contributed to research questions (d) and thus took up the call for further research on CSR in small businesses (Spence, 2016; Gellert & De Graaf, 2012; Karam & Jamali, 2017), in which GCSR is a poorly investigated phenomenon. Specifically, our literature review and the construction of a general framework were instrumentally ground for a conceptualization on GCSR in family SMEs. The latter considers qualifying factors such as family influence, caring for stakeholders, the importance of relationships and reputation, flexibility, and informal mechanisms.

Third, we have proposed a structured research agenda (still addressing research question d). Then, at the end of our study, we were able to identify some potential (though not exhaustive) research guidelines on the internal and external GCSR, also providing examples of prospective research questions.

Finally, our study is not without limitations. First, the paper selection for our literature review was based on specific keywords and other selection criteria aimed at privileging relevant and influential papers. Future research might enlarge the current dataset by searching in other scientific databases than Scopus, modifying the selection criteria (e.g., establishing a different minimum number of citations, in absolute and/or average terms), or considering other literature sources, such as book chapters and conference papers.

Furthermore, in adapting our general conceptual framework of GCSR to family SMEs, we leveraged a limited number of papers on specific GCSR, and did not distinguish between different “sizes” of family SMEs. Future research might consider this aspect, and build differentiated frameworks (with other morphologies) for micro, small and medium-sized firms.

## Appendix A

*Summary of papers collected and analyzed, pointing out reference theory/ies, their belonging to general or specific GCSR, embracement of external/internal GCSR, and method/s of inquiry.*

# / N.	Author (year)	Journal	Cit	Reference Theory /ies	Focus	Perspective	Method /s of Inquiry
1	<i>Karam &amp; Jamali (2017)</i>	Journal of Business Ethics	27	Cross-cultural management, feminist considerations of power, business social contract, business case for CSR, critically oriented CS R scholarship, and CSR through a political theory lens.	Specific GCSR (focus on SMEs in developing countries)	External	Conceptual
2	<i>Peake et al. (2017)</i>	Journal of Business Ethics	25	Enlightened self-interest, social capital	Specific GCSR (focus on small family firms)	Internal	Statistical analyses on a sample of firms
3	<i>Spence (2016)</i>	Business & Society	91	Stakeholder theory, Carrol's CSR pyramid, feminist ethic of care	Specific GCSR (focus on small firms)	Internal	Conceptual
4	<i>Cordeiro et al. (2020)</i>	Business Strategy and the Environment	28	Resource dependence, socio-emotional wealth, and secondary agency theories	Specific GCSR (focus on large family firms)	Internal	Statistical analyses on a sample of firms
5	<i>Campopiano et al. (2019)</i>	Journal of Cleaner Production	17	Self-construal theory	Specific GCSR (focus on large family firms)	Internal	Statistical analyses on a sample of firms
6	<i>Sundarasen et al. (2016)</i>	Corporate Governance (Bingley)	56	Agency theory	Specific GCSR (focus on large family firms)	Internal	Statistical analyses on a sample of firms
7	<i>Rodríguez-Ariza et al. (2017)</i>	Business Ethics	48	Triple bottom line, socio-emotional wealth perspective	Specific GCSR (focus on large family firms)	Internal	Statistical analyses on a sample of firms
8	<i>Beji et al. (2021)</i>	Journal of Business Ethics	17	Diversity of board, diversity in board, agency theory	General GCSR	Internal	Statistical analyses on a sample of firms
9	<i>Pekovic &amp; Vogt (2021)</i>	Review of Managerial Science	14	Stakeholder, resource dependence and agency theories	General GCSR	Internal	Statistical analyses on a sample of firms
10	<i>Amorelli &amp; García-Sánchez (2021)</i>	Corporate Social Responsibility and Environmental Management	10	Agency, stakeholder, resource dependence theories	General GCSR	Internal	Literature review
11	<i>Khatib et al. (2021)</i>	Business Strategy and the Environment	16	Agency, resource dependence, human capital, stakeholder, critical mass theories	General GCSR	Internal	Literature review
12	<i>Atif et al. (2021)</i>	Journal of Corporate Finance	12	Critical mass theory	General GCSR	Internal	Statistical analyses on a sample of firms

13	Jouber (2021)	Corporate Governance (Bingley)	8	Neo-institution theory	General GCSR	Internal	Statistical analyses on a sample of firms
14	Ghaleb et al. (2021)	Cogent Business and Management	5	CSR and real earnings management	General GCSR	Internal	Statistical analyses on a sample of firms
15	Yarram & Adapa (2021)	Journal of Cleaner Production	10	Token and critical mass theories	General GCSR	Internal	Statistical analyses on a sample of firms
16	Govindan et al. (2021)	International Journal of Production Economics	13	Agency and stakeholder theories	General GCSR	Internal	Statistical analyses on a sample of firms
17	Orazalin & Baydauletov (2020)	Corporate Social Responsibility and Environmental Management	27	Upper echelons and resource dependence theories	General GCSR	Internal	Statistical analyses on a sample of firms
18	Uduji et al. (2020a)	Journal of Enterprising Communities	11	Sustainability and CSR in general terms	General GCSR	External	Statistical analyses on a sample of local population
19	Zaid et al. (2020)	Journal of Cleaner Production	27	Agency theory	General GCSR	Internal	Statistical analyses on a sample of firms
20	Jain & Zaman (2020)	British Journal of Management	24	Stakeholder-agency theory	General GCSR	Internal	Statistical analyses on a sample of firms
21	Farrukh et al. (2020)	Corporate Social Responsibility and Environmental Management	19	Stakeholder, organizational behavior, and organizational psychology theories	General GCSR	Internal	Structural equation modeling
22	Uduji et al. (2020b)	International Journal of Tourism Research	17	CSR, sustainable tourism, and women empowerment	General GCSR	External	Statistical analyses on a sample of local population
23	García-Sánchez et al. (2020)	Corporate Social Responsibility and Environmental Management	17	Upper echelon, social role, institutional and neo-institutional theories	General GCSR	External	Statistical analyses on a sample of firms
24	García Martín & Herrero (2020)	Corporate Social Responsibility and Environmental Management	23	Agency and stakeholder theories	General GCSR	Internal	Statistical analyses on a sample of firms
25	Amorelli & García-Sánchez (2020)	Corporate Social Responsibility and Environmental Management	34	Resource dependence, social identity, critical mass, and token theories	General GCSR	Internal	Statistical analyses on a sample of firms
26	Ozkazanc-Pan (2019)	Journal of Business Ethics	30	CSR, postcolonial feminism	General GCSR	External	Conceptual

27	<i>Valls Martínez et al. (2019)</i>	Corporate Social Responsibility and Environmental Management	17	Socialization, resource dependence, legitimacy, agency, stakeholder, and stakeholder agency theories	General GCSR	Internal	Statistical analyses on a sample of firms
28	<i>Khan et al. (2019)</i>	Corporate Social Responsibility and Environmental Management	20	Resource-based view theory	General GCSR	Internal	Statistical analyses on a sample of firms
29	<i>Uduji &amp; Okolo-Obasi (2019)</i>	Social Responsibility Journal	30	Carrol's CSR pyramid	General GCSR	Internal	Statistical analyses on a sample of local population
30	<i>Issa &amp; Fang (2019)</i>	Gender in Management	26	Stakeholder theory	General GCSR	Internal	Statistical analyses on a sample of firms
31	<i>Lagasio &amp; Cucari (2019)</i>	Corporate Social Responsibility and Environmental Management	44	Corporate voluntary disclosure	General GCSR	Internal	Meta-analytical review
32	<i>Pucheta-Martínez et al. (2019)</i>	Business Ethics	16	Agency, resource dependency, gender socialisation, and social identity theories	General GCSR	Internal	Statistical analyses on a sample of firms
33	<i>Katmon et al. (2019)</i>	Journal of Business Ethics	50	Resource-based view theory	General GCSR	Internal	Statistical analyses on a sample of firms
34	<i>Orazalin (2019)</i>	Corporate Governance (Bingley)	25	Resource dependence, stakeholder, and legitimacy theories	General GCSR	Internal	Statistical analyses on a sample of firms
35	<i>Pucheta-Martínez &amp; Gallego-Álvarez (2019)</i>	Corporate Social Responsibility and Environmental Management	23	Agency and stakeholder theories	General GCSR	Internal	Statistical analyses on a sample of firms
36	<i>Galvão et al. (2019)</i>	Journal of Cleaner Production	24	Social cognitive theory	General GCSR	External	Statistical analyses on a sample of students
37	<i>Francoeur et al. (2019)</i>	Journal of Business Ethics	37	Stakeholder management and institutional theories	General GCSR	Internal	Statistical analyses on a sample of firms
38	<i>Grosser &amp; Moon (2019)</i>	Journal of Business Ethics	29	Feminist theories, feminist organization studies	General GCSR	Internal	Literature review
39	<i>Harjoto &amp; Rossi (2019)</i>	Journal of Business Research	31	Upper echelon theory, gender socialization and ethics of care theories.	General GCSR	External	Statistical analyses on a sample of firms
40	<i>Furlotti et al. (2019)</i>	Corporate Social Responsibility and Environmental Management	28	Gender schema theory	General GCSR	Internal	Statistical analyses on a sample of firms

41	<i>Cabeza-García et al. (2018)</i>	European Management Review	36	Agency theory and resource dependence theory	General GCSR	Internal	Statistical analyses on a sample of firms
42	<i>Rosati et al. (2018)</i>	Corporate Social Responsibility and Environmental Management	24	Eco-feminist theories	General GCSR	Internal	Survey to employees and statistical analysis of sustainability reports
43	<i>Cook &amp; Glass (2018)</i>	Human Relations	33	Token and critical mass theories	General GCSR	Internal	Statistical analyses on a sample of firms
44	<i>Liao et al. (2018)</i>	Journal of Business Ethics	93	Institutional and critical mass theories	General GCSR	Internal	Statistical analyses on a sample of firms
45	<i>Cucari et al. (2018)</i>	Corporate Social Responsibility and Environmental Management	112	Stakeholder, resource dependency, voluntary disclosure theory and legitimacy theories	General GCSR	Internal	Statistical analyses on a sample of firms
46	<i>Galbreath (2018)</i>	Business and Society	78	Stakeholder theory	General GCSR	Internal	Statistical analyses on a sample of firms
47	<i>Lauwo (2018)</i>	Journal of Business Ethics	20	Post-structuralist/ radical feminism	General GCSR	External	Interpretative ethnographic case studies
48	<i>Pucheta-Martínez et al. (2018)</i>	Academia Revista Latinoamericana de Administración	21	Agency and stakeholder theories	General GCSR	Internal	Literature review
49	<i>McCarthy &amp; Muthuri (2018)</i>	Business and Society	24	Stakeholder theory	General GCSR	External	Participatory visual methods
50	<i>Nie et al. (2018)</i>	Business Ethics	27	Social role theory and similarity attraction paradigm	General GCSR	Internal	Statistical analyses on a sample of employees
51	<i>Haski-Leventhal et al. (2017)</i>	Journal of Business Ethics	32	Moral orientation and moral development theories	General GCSR	External	Survey to students
52	<i>Mahmood &amp; Orazalin (2017)</i>	Journal of Cleaner Production	25	Stakeholder and resource dependence theories	General GCSR	Internal	Statistical analyses on a sample of firms
53	<i>Yasser et al. (2017)</i>	Corporate Social Responsibility and Environmental Management	61	Stakeholder and institutional theories	General GCSR	Internal	Statistical analyses on a sample of firms
54	<i>Alonso-Almeida et al. (2017)</i>	Business Ethics	24	Leadership styles and gender, Corporate social responsibility perceptions and gender	General GCSR	Internal	Survey to a sample of managers, and structural equation
55	<i>Jones et al. (2017)</i>	Corporate Social Responsibility and Environmental Management	41	Social Identity, consumer behavior and attitudes, gender, and CSR.	General GCSR	External	Survey to a sample of consumers

56	McGuinness <i>et al.</i> (2017)	Journal of Corporate Finance	165	CSR in general terms	General GCSR	Internal	Statistical analyses on a sample of firms
57	Majumder <i>et al.</i> (2017)	International Journal of Accounting and Information Management	23	Agency theory	General GCSR	Internal	Meta-analytical review
58	Chaudhary (2017)	Social Responsibility Journal	40	Social identity and organizational justice theories	General GCSR	Internal	Statistical analyses on a sample of employees
59	Alazzani <i>et al.</i> (2017)	Corporate Governance (Bingley)	46	Upper echelon theory	General GCSR	Internal	Statistical analyses on a sample of firms
60	Al-Shaer & Zaman (2016)	Journal of Contemporary Accounting and Economics	86	Sustainability reporting quality, board diversity	General GCSR	Internal	Statistical analyses on a sample of firms
61	Hur <i>et al.</i> (2016)	Corporate Social Responsibility and Environmental Management	40	CSR perception	General GCSR	External	Statistical analyses on a sample of consumers
62	Rao & Tilt (2016a)	Journal of Business Ethics	234	CSR and CSR reporting	General GCSR	Internal	Literature review
63	Grosser (2016)	Journal of Business Ethics	30	Feminist Perspectives on CSR and NGOs	General GCSR	External	Qualitative study through interviews
64	Galbreath (2016)	Journal of Business Ethics	31	Resource-based and complementary asset theories	General GCSR	Internal	Statistical analyses on a sample of firms
65	Keenan <i>et al.</i> (2016)	Journal of Business Ethics	24	Development theories and gender	General GCSR	External	Qualitative study through interviews
66	Tanwar & Prasad (2016)	Management Decision	21	Employer brand	General GCSR	Internal	Structural equation modeling
67	Shaukat <i>et al.</i> (2016)	Journal of Business Ethics	161	Resource-based view, resource dependence theory	General GCSR	Internal	Structural equation modeling
68	Calabrese <i>et al.</i> (2016)	Journal of Cleaner Production	40	Gender differences in business ethics, CSR and sustainability, eco-feminist theories	General GCSR	External	Statistical analyses on a sample of consumers
69	García-Sánchez <i>et al.</i> (2016)	Long Range Planning	81	Institutional theory	General GCSR	External	Statistical analyses on a sample of firms
70	Rao & Tilt (2016b)	Meditari Accountancy Research	95	Stakeholder and resource dependence theories	General GCSR	Internal	Statistical analyses on a sample of firms



71	<i>Landry et al. (2016)</i>	Corporate Social Responsibility and Environmental Management	44	CSR, critical mass theory	General GCSR	Internal	Statistical analyses on a sample of firms
72	<i>Harjoto et al. (2015)</i>	Journal of Business Ethics	221	Board diversity, stakeholder management theory	General GCSR	Internal	Statistical analyses on a sample of firms
73	<i>Setó-Pamies (2015)</i>	Corporate Social Responsibility and Environmental Management	132	Resource dependence and agency theories	General GCSR	Internal	Statistical analyses on a sample of firms
74	<i>Isidro &amp; Sobral (2015)</i>	Journal of Business Ethics	118	Resource dependence, agency, and human capital theories	General GCSR	Internal	Statistical analyses on a sample of firms
75	<i>Post et al. (2015)</i>	Journal of Business Ethics	98	Upper echelons and resource dependence theories	General GCSR	Internal	Statistical analyses on a sample of firms
76	<i>Deschênes et al. (2015)</i>	Corporate Governance (Bingley)	30	Gender and CSR in general terms	General GCSR	Internal	Statistical analyses on a sample of firms
77	<i>Kim et al. (2015)</i>	International Journal of Contemporary Hospitality Management	21	Consumer perception of sustainability, willingness to pay a premium	General GCSR	External	Statistical analyses on a sample of firms
78	<i>Larrieta-Rubín de Celis et al. (2015)</i>	Business Ethics	53	Stakeholder theory	General GCSR	Internal	Statistical analyses on a sample of firms
79	<i>Rekker et al. (2014)</i>	Journal of Economics and Business	36	Stakeholder theory	General GCSR	Internal	Statistical analyses on a sample of firms
80	<i>Chakrabarty &amp; Bass (2014)</i>	Journal of Business Ethics	32	Institutional theory	General GCSR	External	Statistical analyses on a sample of micro-finance institutions
81	<i>Giannarakis (2014)</i>	Social Responsibility Journal	78	Legitimacy theory, agency, signalling, political process, and resource dependence theories	General GCSR	Internal	Statistical analyses on a sample of firms
82	<i>Fernandez-Feijoo et al. (2014)</i>	Corporate Social Responsibility and Environmental Management	119	Stakeholder theory, CSR disclosure, gender board composition	General GCSR	Internal	Statistical analyses on a sample of firms
83	<i>García-Sánchez et al. (2013)</i>	International Business Review	144	Stakeholder theory, Hofstede national cultural system	General GCSR	External	Statistical analyses on a sample of firms
84	<i>Kabongo et al. (2013)</i>	Journal of Business Ethics	30	Resource dependence theory	General GCSR	Internal	Statistical analyses on a sample of firms
85	<i>Frias-Aceituno et al. (2013)</i>	Corporate Social Responsibility and Environmental Management	268	Stakeholder and agency theories	General GCSR	Internal	Statistical analyses on a sample of firms

86	Huang (2013)	Corporate Social Responsibility and Environmental Management	111	Stakeholder theory	General GCSR	Internal	Statistical analyses on a sample of firms
87	Zhang et al. (2013)	Journal of Business Ethics	185	Legitimacy theory, stakeholder management	General GCSR	Internal	Statistical analyses on a sample of firms
88	Kilgour (2013)	Business and Society	25	Gender inequality and CSR in general terms	General GCSR	External	Qualitative study through interviews
89	Hafsi & Turgut (2013)	Journal of Business Ethics	226	Resource dependence and agency theories	General GCSR	Internal	Statistical analyses on a sample of firms
90	Zhang (2012)	Corporate Governance (Bingley)	75	Resource dependence and agency theories	General GCSR	Internal	Statistical analyses on a sample of firms
91	Renouard & Lado (2012)	Corporate Governance (Bingley)	35	Sustainable development and CSR in general terms	General GCSR	External	Mixed (qualitative methods and quantitative surveys)
92	Mallin & Michelon (2011)	Accounting and Business Research	115	Stakeholder theory	General GCSR	Internal	Statistical analyses on a sample of firms
93	Jia & Zhang (2011)	International Journal of Human Resource Management	29	Agency theory	General GCSR	Internal	Statistical analyses on a sample of firms
94	Bear et al. (2010)	Journal of Business Ethics	675	Resource dependence and agency theories	General GCSR	Internal	Statistical analyses on a sample of firms
95	Kemp et al. (2010)	Journal of Organizational Change Management	21	Organisational change theory, gender, and mining	General GCSR	Internal	Conceptual
96	Rodriguez-Dominguez et al. (2009)	Journal of Business Ethics	77	Stockholder, legitimacy and stakeholder theories	General GCSR	Internal	Statistical analyses on a sample of firms
97	Huse et al. (2009)	Journal of Business Ethics	135	CSR and board diversity	General GCSR	Internal	Survey on a sample of firms' board members
98	Oumlil & Balloun (2009)	Journal of Business Ethics	56	Theory of ethics, morality (idealism versus relativism)	General GCSR	Internal	Survey on a sample of managers
99	Prieto-Carrón (2008)	Journal of Business Ethics	54	Feminist literature on women workers in the industrialization process and in the global supply chain	General GCSR	Internal	Literature review

100	Grosser & Moon (2008)	Accounting Forum	48	Gender mainstreaming, CSR and corporate social disclosure, stakeholders, legitimacy, and political economy theories	General GCSR	Internal	Statistical analyses on a sample of firms
101	Brammer et al. (2007)	International Journal of Human Resource Management	614	Social identity theory	General GCSR	Internal	Survey on a sample of employees
102	Marshall (2007)	Journal of Organizational Change Management	33	Systemic theories of gendering	General GCSR	Internal	Conceptual
103	Vuontisjärvi (2006)	Journal of Business Ethics	128	CSR and HR reporting	General GCSR	Internal	Content analysis on responsible reporting practices
104	Grosser & Moon (2005)	Journal of Business Ethics	92	Gender mainstreaming and CSR	General GCSR	Internal	Conceptual

## Appendix B

*Analytical matrix: number of papers per each phase and category*

ANALYTICAL MATRIX PHASES-CATEGORIES		Birth	Infancy	Adolescence	Youth	Subtotal per category
FOCUS	General GCSR	6	7	20	64	97
	Specific GCSR	0	0	0	7	7
PERSPECTIVE	Internal GCSR	6	7	15	54	82
	External GCSR	0	0	5	17	22
METHODOLOGY	Qualitative*	4	1	1	14	20
	Quantitative**	2	6	19	57	84
	Subtotal per phase	6	7	20	71	Tot. 104
* Including qualitative studies, conceptual papers, and literature reviews. **Including mixed methods.						

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