

Integrated Management System Frameworks for Corporate Social Responsibility and Related Concepts

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Abstract

Although integrated management system (IMS) is known as an approach that can systematically and progressively integrate requirements of multiple stakeholders into the business processes, there is surprisingly a dearth of research on the adoption of this approach for the implementation and integration of stakeholder oriented concepts such as corporate social responsibility (CSR) and its related concepts, namely corporate sustainability (CS) or sustainable development (SD). This literature review is intended to support future research on this topic by providing a comprehensive overview of the past research on IMS frameworks that were developed for CSR and CS/SD as well as an analysis of twelve different IMS frameworks for the implementation, integration and management of these concepts. Although CSR and CS/SD are concepts that are often used synonymously, different approaches were adopted for the implementation of both concepts. Our analysis of the frameworks revealed that there is a tendency to adopt only specific international standards such as SA 8000, ISO 26000 or AA 1000 in the IMS approaches for the implementation of CSR. However, in the case of CS/SD, a combination of different management systems standards (MSSs) was incorporated into the IMS approaches for the implementation of the three dimensions of CS/SD.

Keywords: corporate social responsibility, integrated management system, literature review, sustainable development

1. Introduction

Corporate social responsibility (CSR) and its related concepts, namely corporate sustainability (CS) or sustainable development (SD) are increasingly gaining attention on the academic and corporate agendas as organizations are confronted with a variety of new economic, social and environmental challenges in the wake of globalization. Although CSR and CS/SD are often used interchangeably, they are actually different concepts (International Organization for Standardization [ISO], 2010). In summary, CSR focuses on the organization and its responsibilities to the society and environment through transparent and ethical behaviour that contribute to SD. (ISO, 2010). SD and CS on the other hand require a broad view of economic, social and environmental outcomes as well as a long term perspective that covers the interest and rights of both current and future generations (Jasiulewicz-Kaczmarek, 2014). According to Steurer, Langer, Konrad, & Martinuzzi (2005), CSR, CS and SD are closely related concepts that focus on stakeholder management but at different levels of actions. SD is often perceived as a guiding model at the level of society, CS is a SD model at the corporate level and CSR is a management approach for business contribution to SD (Steurer et al. 2005; Asif, Searcy, Zutshi, & Fisser, 2013). However, it is a challenge to implement these concepts in practice as they cover a very broad scope of issues and stakeholders. Integrated management system (IMS) approach that is based on the Plan-Do-Check-Act (PDCA) cycle is one effective means that can be adopted for this purpose as this approach provides the fundamental infrastructure to facilitate the systematic integration of different management system standards (MSSs) that can be used to address the requirements of different stakeholders as well as other CSR and CS/SD related principles and tools into the business processes and across all levels of the organization (Asif et al., 2013; Asif, Searcy, Zutshi, & Ahmad, 2011). Apart from this, the iterative PDCA cycle of continuous improvement also inherently provides the organization with a systematic means to continuously improve in managing both current and future issues that are related to CSR and CS/SD as well as in the development of the organizational knowledge and culture on CSR and CS/SD (Asif et al., 2013; Asif et al., 2011). However, there is very limited research on the

adoption of IMS approach for these concepts (Asif et al., 2013; Asif et al., 2011). As previous research only covered short literature reviews on this topic, this paper aims to support future studies by providing a comprehensive review of the past research on IMS frameworks that were developed for CSR and CS/SD as well as an analysis of twelve different IMS frameworks for the implementation, integration and management of these concepts. This article is structured as follows. The next section describes the approach employed for literature search, selection and analysis. This is then followed by the presentation and discussion of our findings in the Results and Discussion sections respectively. Finally, the last section of this article summarizes the findings and limitations of the past research and highlights new avenues for future research.

2. Method

This section describes our approach to systematically search, select and analyze relevant articles for this literature review. As there is a dearth of research on the development of IMS frameworks for the implementation, integration and management of CSR and its related concepts, we adopted a broad literature search strategy to obtain as many relevant articles as possible. In order to achieve this, we conducted a keyword based literature search in several major online databases, namely EBSCO (acronym of Elton Bryson Stephens Company)'s Business Source Premier and Web of Science, Spinger Link (<http://link.spinger.com>), Emerald Insight (<http://www.emeraldinsight.com>), Science Direct (<http://www.sciencedirect.com>), Wiley Online Library (<http://onlinelibrary.wiley.com>), JSTOR (acronym of Journal Storage) (<http://www.jstor.org/>), Taylor and Francis Online (<http://www.tandfonline.com>), SAGE journals (<http://online.sagepub.com/>) and subito—Document delivery service of research libraries in Germany, Austria and Switzerland (<http://www.subito-doc.de>). In order to be comprehensive, our literature search was also supplemented by a literature search in Google Scholar. Table 1 presents an overview of our selection of keywords which were combined with Boolean terms (such as and, or) to form different combinations of keyword phrases to broaden the literature search. Our search was however restricted to peer-reviewed and professional journal articles in English that were published within a certain time frame that is between 2000 and 2015. As this literature review is not meant to provide a complete historical overview of the publications in this field of work but to determine the current research trend, we limited the time frame to the first 16 years of the current century. Based on this search strategy, our initial literature search was able to identify about one hundred articles that could be relevant for our scope of research.

Table 1. Combinations of keywords

Combination	Keyword Type 1	Keyword Type 2		Keyword Type 3
Combination 1	Corporate Social Responsibility	Integrated Systems	Management	ISO 9001, ISO 14001, OHSAS 18001, SA 8000, ISO 26000
Combination 2	Sustainability	Integrated Systems	Management	ISO 9001, ISO 14001, OHSAS 18001, SA 8000, ISO 26000
Combination 3	Sustainable Development	Integrated Systems	Management	ISO 9001, ISO 14001, OHSAS 18001, SA 8000, ISO 26000

In the next step of our approach, the titles, abstracts and texts of these articles were briefly reviewed to determine if the content of the articles is relevant for our scope of research. The articles were considered relevant only if the articles provide an IMS framework/model or structured/systematic approach that is developed specifically for the implementation, integration or management of CSR or CS/SD as well as articles that provide general IMS frameworks that included CSR or CS/SD into their scope of integration. Articles that only provided recommended requirements that could be used for the development of such IMS frameworks were also considered for this review. Apart from those criteria, these IMS frameworks, models or approaches must also be based on the PDCA cycle (or similar concepts to the PDCA cycle) or based on any of the international MSSs such as ISO 9001 for quality management, ISO 14001 for environmental management, OHSAS 18001 for occupational health and safety and SA 8000 for social accountability. IMS frameworks that include ISO 26000, which is an ISO guidance standard for CSR, within their scope of integration are also of our interest. However, articles that do not meet either of the selection criteria will be excluded from our selection list. To be thorough, a final literature search was conducted on articles that were cited in the reference lists of the selected articles. Based on the selection criteria described above, only twelve articles were identified for final step of this review.

In the final step of our approach, a detailed analysis of the IMS frameworks was conducted to reveal and compare the different IMS approaches for the implementation, integration and management of CSR and CS/SD. In order to facilitate the discussion of our findings in the subsequent sections, the IMS frameworks were

categorized into the following two groups:

- Group 1 : IMS frameworks for CSR and
- Group 2 : IMS frameworks for CS/SD

For simplicity and clarity, the term framework is mainly used throughout this literature review to represent other related terms such as model or structured/ systematic approach, except in cases that require a reference to the actual terminologies that were used by the authors of the selected articles.

3. Results

Despite the extensive literature search in at least ten online databases for peer-reviewed and professional journals, we were able to identify only twelve relevant articles (twelve IMS frameworks) that were published between 2000 and 2015. This finding clearly indicates that there is still very limited research on the development of IMS frameworks for CSR and its related concepts despite the proliferation of research and the growing interest in concepts such as CSR and CS/SD in both the academic and business worlds over the last few decades. Figure 1 illustrates the annual publication of articles on IMS frameworks for CSR and CS/SD from 2000 to 2015. According to Figure 1, there is consistently more research on IMS frameworks for both CSR and CS/SD concepts from 2007 onwards. This is a positive indication of growing interest but there is a clear need for more research on IMS frameworks to support organizations to systematically implement, integrate and manage CSR and CS/SD.

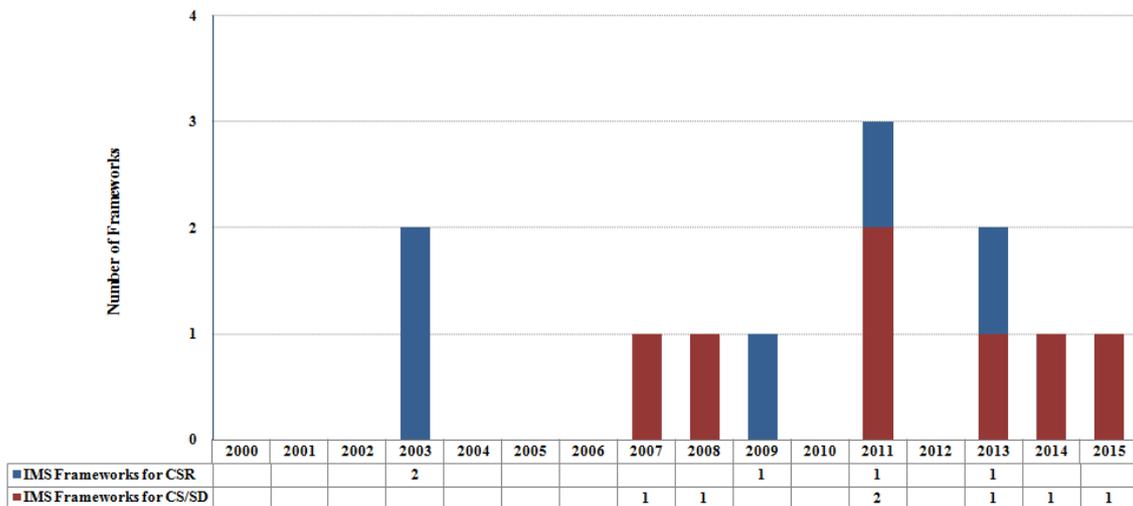


Figure 1. Annual publication of articles on IMS frameworks for CSR and its related concepts from 2000-2015

The twelve selected articles were published diversely across a wide range of ten journals. Nine of them are from peer-reviewed journals but one of article was published in a professional journal, Environmental Quality Management. Our literature review also included articles that were published in professional journals, as we would also like to analyze IMS frameworks that were developed and implemented in the real business settings. Table 2 presents an overview of the ten journals from which our selected articles were extracted. A statistical overview of the different types of articles (or research methodologies) that were selected for this review is presented in Figure 2. Approximately 58% of the selected articles are multi-method articles that adopted a combination of different research methodologies. A comparison of the different combinations of research methodologies between the two groups of the IMS frameworks (IMS framework for CSR and IMS framework for CS/SD) is also presented in Figure 2. Another 34% of the selected articles are purely conceptual articles and the remaining 8% are case studies articles.

Table 3 below presents an overview of the IMS frameworks in chronological order and these frameworks are categorized according to authors, type of articles as defined by the American Psychological Association [APA] (APA, 2001), the main concept focused in research (either CSR or CS/SD) as well as the name of frameworks. There might be some confusion among readers on the category “main concept focused in research” as some may interpret the article as an article that focuses on CSR but others may interpret it as for another concept such as

CS/SD. For this category, “main concept focused in research” refers to the aim or the concept which the authors of the selected article would like to achieve with their IMS framework. Also included in this overview is our concise description of each framework which covers all core elements of the frameworks. This information is extracted from the respective literature but adapted based on our understanding of the frameworks and the articles.

Table 2. Overview of the peer-reviewed and professional journals

Name of Journal	Type of Journal	Number of selected articles
Total Quality Management and Business Excellence	Peer-Reviewed	2
Journal of Cleaner Production	Peer-Reviewed	2
International Journal of Business Performance Management	Peer-Reviewed	1
International Journal of Quality and Reliability Management	Peer-Reviewed	1
International Journal of Construction Management	Peer-Reviewed	1
Measuring Business Excellence	Peer-Reviewed	1
The TQM Journal	Peer-Reviewed	1
European Business Review	Peer-Reviewed	1
Journal of Environmental Planning and Management	Peer-Reviewed	1
Environmental Quality Management	Professional	1

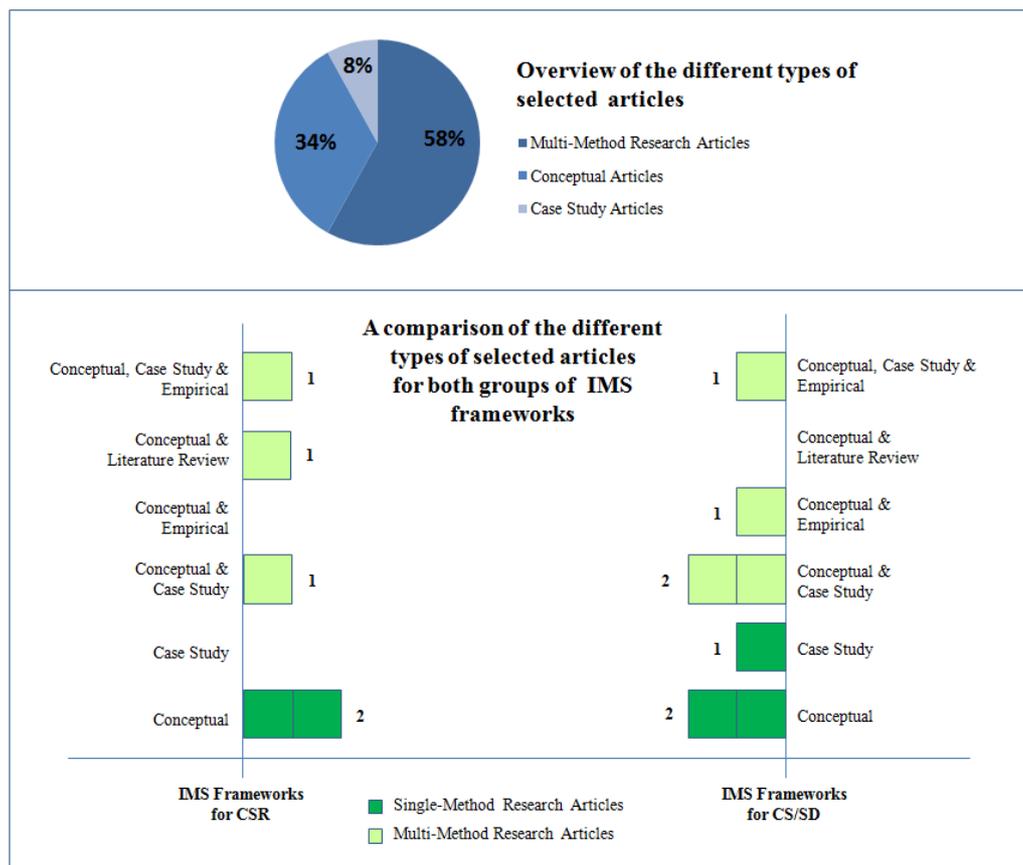


Figure 2. Statistical overview of the different types of selected articles

Table 3. Overview of the IMS frameworks for the implementation, integration and management of CSR and its related concepts

Year	Author(s)	Type of articles	Main concept focused in research		Name of framework	Description of framework (Source: Extracted and adapted from the respective literature)
			CSR	CS/SD		
2015	Klute-Wenig & Refflinghaus	Conceptual Empirical		X	Sustainability oriented Risk Management System	<p>An advanced Excel-tool for an integrated quality, environment, health and safety management system (QEHSMS) was further developed by the authors to incorporate requirements of risk, energy and sustainability management for the implementation of a sustainability oriented risk management system. This tool is a cost effective means for small and medium enterprises (SMEs) in the tool and cutlery industry to evaluate and improve their existing IMS as well as implement additional management systems. This Excel based IMS consists of</p> <ul style="list-style-type: none"> • a comparative matrix which provides an overview of all requirements from MSSs such as ISO 9001, ISO 14001, OHSAS 18001, SA 8000, ISO 26000, ISO 50001 and ISO 31000 for quality, environment, occupational health and safety, social accountability, social responsibility, energy and risk management respectively, that are aligned accordingly to the corresponding core elements of ISO 9001. • an integrated process model which integrates the processes of the sub-management systems together. This process model is subdivided into management, value-creating and supporting processes. • an integrated documentation model in the form of a mind map that is based on the process model. • an integrated self assessment of the IMS that can be used to conduct a parallel assessment of the sub-management systems within the IMS.
2014	Rebelo, Santos, & Silva	Conceptual Empirical Case Study		X	Flexible integrator and lean model for IMS	<p>The paper presents a flexible integrator and lean model for IMS which is an integrated QEHSMS (based ISO 9001, ISO 14001 and OHSAS 18001) that can be adapted to progressively integrate a wide range of different MSSs but not limited to MSSs such as SA 8000 for social accountability, ISO 31000 for risk management and ISO 27001 for information security management. This IMS framework is based on the PDCA cycle and consists of the following seven interconnected components that are guided by corresponding guiding principles to form the basic structure of this framework.</p> <ul style="list-style-type: none"> • Commitment and leadership • Strategy, policies and objectives • Organizational structure and resources • Management of internal and external stakeholders • Risk management • Operational control and monitoring of processes and products • Assessment, improvement and innovation
2013	Asif, Searcy, Zutshi, & Fisscher	Conceptual Case Study	X		IMS approach for CSR	<p>This IMS framework was developed to facilitate the integration of CSR into the core business processes. The “top-down integration approach” for the identification and prioritization of stakeholder requirements as well as the integration of these requirements into the core business processes using an IMS” and the “bottom up community related indicators development approach” are the key highlights of this framework to address the multiple bottom line of CSR. Below are the key processes of this PDCA-based framework :</p> <ul style="list-style-type: none"> • The Planning stage covers environmental scanning for both the top-down and bottom up approaches to identify and prioritize the key internal and external stakeholder requirements, systemization of stakeholder demands to prevent redundancies and conflict among various stakeholder requirements, identification of key priority areas, the development of internally and externally focused indicators, the adoption of standardized management systems to address the specific stakeholder requirements, the development of an IMS and lastly the development of corporate mission, values and culture • The Do stage covers the implementation of the IMS that involves both vertical and horizontal integration of CSR within the organization. At this stage, CSR (stakeholder requirements) is operationalized using the IMS in a cascading manner that starts from an integrated manual to integrated procedures and finally to integrated work instructions.

					<ul style="list-style-type: none"> • The Check stage covers the measurement and assessment of the internally and externally focused indicators through monitoring, integrated auditing or benchmarking. • The Act stage covers CSR communication, The feedback loop from the Act stage is important to integrate the newly acquired knowledge and novel experiences on CSR into the organizational processes to support the development of the institutional knowledge and the promotion of CSR learning and innovation for continuous improvement of the IMS and organization.
2013	Botta, Comoglio, & Petrosillo	Conceptual Case Study	X	Integrated Environment and Social Management System	This paper presents a conceptual IMS framework for addressing the environmental and social sustainability of a territory. This can be achieved by incorporating social accountability requirements of SA 8000 into an environmental management system (EMS) (based on ISO 14001 and/or Eco-Management and Audit Scheme [EMAS]). As both of these MSSs do not cover requirements for stakeholders such as the community, the scope of this framework was extended to include requirements for public consultation and information. The full integration of the MSSs requirements was presented in a correlation scheme that has three implementation phases such as policy and planning, implementation and operation and lastly checking and management review. This paper also highlights the main outcomes of implementing this framework in a small Italian municipality.
2011	Asif, Searcy, Zutshi, & Ahmad	Conceptual	X	IMS approach for CS	<p>The IMS framework for integrating CS into business processes is based on PDCA cycle and has the following key processes.</p> <ul style="list-style-type: none"> • The Planning stage covers the identification and prioritization of key stakeholders and their requirements through environmental scanning (stakeholder dialogue, strengths, weaknesses, opportunities and threats analysis [SWOT analysis] and stakeholder analysis), the integration of stakeholder requirements at strategic level (definition of values, objectives, business case, indicators and strategic plan for CS), the adoption of management systems and development of an IMS to address the key stakeholder requirements. • The Do stage covers the systemization of stakeholder requirements and the implementation of IMS. Implementation of CS using an IMS approach allows the integration of CS into all levels of the organization through integrated manual, procedures and work instructions. • The Check stage covers the monitoring and assessment of the implemented CS initiatives and the communication of the monitoring and assessment results to both internal and external stakeholders. A set of diagnostic questions which can be used as a self assessment tool was also included in this paper. • The Act stage focuses on learning and innovation which is required for continuous improvement. New knowledge and experience should be integrated with both the explicit (manual, procedures etc) and tacit (employee's experience and skill) knowledge of the organization.
2011	Griffith	Conceptual Empirical Case Study	X	IMS	For the purpose of supporting contractors in the UK construction industry to implement CSR, an integrated QEHSMS (based on PAS 99—Publicly Available Specification 99) was used as a basis to integrate the five core features of CSR (social accountability, association with stakeholders, compliance with law and regulations, ethically sound operational practices and business sustainability) and the triple bottom line (TBL) approach of measuring organizational performance. The author emphasized the importance of integrating CSR into vision, policy and business strategy as they are drivers in the implementation and integration of CSR within the organization as well as the importance of documentations in translating the corporate perspective of CSR into implementation plan and work instructions that regulates the practices of the construction workforce.
2011	Milliman & Grosskopf	Case Study	X	Integrated Sustainability Management System, SMS	The authors presented the framework of an integrated SMS that was implemented in a small electronic waste recycling organization. This integrated SMS is actually an integrated QEHSMS based on R2/RIOS™ standard (This standard is a combination of the Responsible Recycling Practices [R2] and Recycling Industry Operating Standard™ [RIOS™] for the recycling industry in the United States), extended to manage quality, environment, health and safety (QEHS) issues from a TBL perspective and to consider a broader range of stakeholders. This R2/RIOS standard is a MSS for an integrated QEHSMS that contains all elements of ISO 9001, ISO 14001 and OHSAS 18001, integrated together to form a streamlined

					management system (RIOS™, 2013). The implementation approach and practical experience (such as lesson learned) were highlighted in this paper.
2009	Asif, de Bruijn, Fisscher, Searcy, & Steenhuis	Conceptual Literature Review	X	Process Embedded Design of IMS or PEDIMS	<p>The authors developed a conceptual approach to design, implement and institutionalize a context- and process based IMS (called process embedded design of IMS, PEDIMS) that is tailored to the specific challenges and opportunities of an organization.</p> <ul style="list-style-type: none"> • The design of an IMS using the PEDIMS approach occurs at the operational level and it consists of three steps. <i>The first step</i> requires that the core operational activities to be designed from the perspective of the different stakeholders' requirements (as described by the respective MSSs). These activities are made more effective and efficient using quality tools and techniques to achieve operational excellence <i>in the second step</i>. The operational activities that result from the first two design stages comply with all stakeholders' requirements. <i>The third step of the design stage of the PEDIMS approach</i> is about the integration of the requirements at the strategic and operational level. It involves the integration of the improved operational activities/processes with mainstream individual management systems to form one composite and holistic IMS. • The implementation roadmap of the process-based IMS is based on the PDCA-cycle that provides a backbone for continuous improvement and ensures that the organization is able to continuously adapt to new challenges. The design stage of the PEDIMS constitutes the Plan stage. This is followed by the implementation (Do stage) and monitoring (Check stage) of the IMS. The latter stage initiates the feedback process (Act stage) to facilitate learning and innovation at all levels of the organization. The PEDIMS approach relies on this feedback process to trigger the (re)design, implementation and further improvement of the IMS. • The challenges after the design and implementation stages include the institutionalization, maintenance and continuous improvement of the IMS. The institutionalization of IMS can be described as the embeddedness of the IMS in the organization's routine operations and culture to ensure that it becomes part of the regular routines in the organization. This is usually addressed through employee participation at the design and review of the IMS and through education and training of employees.
2008	Jørgensen	Conceptual Case Study	X	Sustainable management system (SMS)	<p>A sustainable management system can be developed from an integrated QEHS-MS by extending the scope of the IMS to include MSSs or concepts that focus on product life cycle and a broader range of stakeholders such as ISO 9001: 2000 and Total Quality Management (TQM), product oriented environmental management (POEMS) standards and CSR to address the economic, environmental and social dimensions of sustainability respectively. The following three levels of integration were proposed for the effective integration of these MSSs and concepts:</p> <ul style="list-style-type: none"> • Integration as correspondence between different standards: The first step towards an IMS is about the integration of different MSSs by cross referencing the common elements of the MSSs according to the generic elements of a PDCA cycle. This will increase the compatibility of the different MSSs. • Integration as coordinated, coherent and generic processes: The second step towards an IMS is about integrating the requirements of the different MSSs into the generic processes of the IMS that is based on the PDCA cycle. • Integration as strategic and inherent: The third step towards an IMS provides a sound basis for a SMS. This step is about the institutionalization of the IMS, the creation of a learning organization as well as the interaction and cooperation of a broader range of stakeholders in the product chain. This integration level requires a synergy between customer-based quality, POEMS and CSR.
2007	Rocha, Searcy, & Karapetrovic	Conceptual	X	IMS	<p>The authors presented a conceptual approach to develop an IMS framework from a variety of MSSs such as ISO 9001:2000 for quality, ISO 14001:2004 for environment, OHSAS 18001:1999 for occupational health and safety and AA 1000:1999 for CSR as well as other types of MSSs. This framework is built on a structure that consists of <i>seven interrelated key elements</i> (stakeholders, resources, leadership, values, objectives, processes that are based on the PDCA cycle and results). The synergy of these seven elements is analogous to how an electrical motor operates in order to reflect the interaction of processes within the organization with its</p>

					stakeholders. The integration of SD principles into the IMS framework should only proceed after the organization has developed and defined which SD principles are important for the context of its business. Once this is achieved, the integration of SD principles must be considered from both a macro-level (horizontal and vertical integration) and a micro-level perspective (integration into each element of the framework) to ensure full integration of the SD principles into the business processes.
2003	de Colle & Gonella	Conceptual	X	Integrated CSR Management Framework	<p>A balanced approach that integrates internally focused programs (business ethics programs) and externally focused programs (social accountability programs) is the recommended approach to effectively integrate CSR (social, environmental and ethical dimensions of a business activity) into traditional business management systems and processes. The following are some recommended actions which organizations can integrate into their management systems in order to adopt a balanced approach to implement and manage CSR.</p> <ul style="list-style-type: none"> • Define mission and values • Identify key stakeholders • Analyze social, ethical and environmental risks • Awareness raising activities • Define responsibilities towards stakeholders (code of ethics) • Engage with stakeholders • Communicate with and train employees • Design ethics infrastructure (Policies and Standards of Conduct) • Monitor compliance, Publish report (accountability) • Seek assurance (internal and external) • Review the process • Learn and innovate
2003	Karapetrovic	Conceptual	X	Systems Approach for IMS	<p>The author presents a systems approach (generic methodology) that combines the process based approach of ISO 9001 with the common PDCA approach for the integration of MSSs such as ISO 9001, ISO 14001, OHSAS 18001, SA 8000 and other MSSs. The IMS framework has six core interconnected processes (as listed below) and each of these processes is continuously improved using the PDCA-cycle.</p> <ul style="list-style-type: none"> • Determination and review of goals • Planning and design • Acquisition and deployment of resources • System implementation and control • Evaluation of goals <p>Common requirements of the different MSSs must be identified and integrated first. The broader requirement of one or more standards will be used as the least common denominator to develop an integrated requirement of a specific core element of the IMS. The specific requirements of the MSS may however be left as separate modules within an IMS or integrated within each of the six major processes/elements of the IMS. In addition to this IMS framework, the author also provided a step-by-step guide (with nine sequential steps) to support organizations in the implementation of this IMS framework. Both the framework and the step-by-step guide provide the flexibility to the organization to design/tailor the IMS according to its needs and circumstances.</p>

4. Discussion

As both the CSR and CS/SD concepts have theoretical roots in the stakeholder theory, a theory which recognizes that organizations have obligations not only to shareholders but also to other interested parties such as customers, employees, suppliers, partners, the wider community and many others who have direct or indirect influence on the company (Carroll, 1999; Freeman, 1984; Asif et al., 2013; Asif et al, 2011), it is therefore imperative that IMS frameworks for CSR and CS/SD adopt a stakeholder oriented approach. This section of the paper presents our analysis of the twelve selected IMS frameworks which aims is to reveal and compare the different IMS approaches for CSR and CS/SD. It is also of our interest to determine if these IMS frameworks adopt a stakeholder oriented approach and to which extent this is incorporated into the design of the IMS frameworks. The findings of this analysis are presented according to the scope that can be covered by the IMS frameworks. IMS frameworks that are able to accommodate a narrow scope of stakeholders are presented and discussed first. This is then followed by IMS frameworks that can cover a broader scope.

4.1 IMS Frameworks for CSR

Five of the selected IMS frameworks are categorized as IMS framework for CSR and these were developed by de Colle (2003), Karapetrovic (2003), Asif et al. (2009), Asif et al. (2013) and Griffith (2011). In line with our literature selection criteria, all five IMS frameworks are based on the iterative PDCA cycle of continuous improvement (or similar concepts) which provides the fundamental basis for the implementing, integrating and managing CSR in a systematic manner. IMS frameworks that were developed by Karapetrovic (2003) and Asif et al. (2009) are not specifically designed for the implementation of CSR. They are actually general IMS frameworks that included MSS such as SA 8000 into their scope of integration for the implementation of CSR or social accountability. However, this approach limits the scope of CSR that can be covered by these frameworks to only CSR issues that are addressed by SA 8000 such as child labour, forced and compulsory labour, occupational health and safety, freedom of association, right to collective bargaining, discrimination, disciplinary practices, working hours and remuneration. This is a very narrow scope of CSR issues compared to the CSR issues that are covered by ISO 26000. Both of these IMS frameworks provide different approaches for the integration of SA 8000 requirements into business processes and across all levels of the organization. The IMS framework that was developed by Karapetrovic (2003) focuses mainly on the integration of SA 8000 requirements into a common IMS framework that is based on systems approach (a combination of process based approach of ISO 9001 and PDCA cycle) to produce a set of integrated reference criteria for an IMS. These criteria will then be used for the implementation, auditing and continuous improvement of the IMS. The IMS framework that was developed by Asif et al. (2009) adopts process embedded design of integrated management system (PEDIMS) for the integration of SA 8000 requirements into the business processes. This approach initiates the integration process directly at the core processes of the organization which are first designed from the perspective of stakeholder requirements within the scope of SA 8000. They are then improved using operational excellence tools before being integrated into the mainstream management systems to form a holistic IMS. Although both frameworks do not encompass any specific stakeholder oriented elements in their common framework, stakeholder oriented requirements from SA 8000 such as requirements for external communication and engagement of stakeholders can easily be integrated into these frameworks.

The remaining three IMS frameworks for CSR were developed by Griffith (2011), de Colle & Gonella (2003) and Asif et al. (2013). These frameworks are specifically designed for CSR. All three frameworks adopt different approaches for CSR and they cover a much broader scope of CSR issues and stakeholders compared to the previous two frameworks. The IMS framework that was developed by Griffith (2011) was designed based on the findings and observations from his previous empirical and case studies. According to his previous studies, most contractors in the UK construction industry have implemented an integrated quality, environmental, health and safety management system (QEHSMS) that is based on ISO 9001, ISO 14001 and OHSAS 18001. In order to support these contractors in implementing and addressing CSR in a systematic manner, Griffith (2011) researched on the approach of using such IMS as a foundation for integrating five core features of CSR (such as social accountability, association with stakeholders, compliance with law and regulations, ethically operational practices and business sustainability) as well as for extending the measurement of organizational performance to a TBL perspective. The research also suggested that the IMS should be integrated based on the requirements of PAS 99 (a Publicly Available Specification that is published by the British Standards Institution [BSI]) that provides a common PDCA based framework (with core elements such as policy, planning, implementation and operation, performance assessment, improvement and management review) for the integration of different MSSs such as ISO 9001, ISO 14001 and OHSAS 18001 (BSI, 2016). Similar to the frameworks by Karapetrovic (2003) and Asif et al. (2009), this IMS framework possesses the structure that can provide the basic means to systematically implement, integrate and address CSR issues within an organization but it does not encompass any specific stakeholder-oriented elements. Unlike the IMS frameworks discussed above, de Colle & Gonella (2003) did not provide any IMS framework for CSR. As an alternative, they provided recommendations that can be integrated into other management systems. These recommendations are based on a balanced approach between internally focused programs (i.e., business ethics programs and other programs that focus on internal stakeholders such as employees) and externally focused programs (i.e., social accountability programs and other programs that focus on a wide range of external stakeholders such as customers, suppliers, community etc.). These recommendations are stakeholder oriented (i.e., the identification of key stakeholders, the definition of responsibility towards stakeholders, stakeholder engagement) and they cover all elements of a PDCA based management system framework.

In order to implement CSR which was defined by Asif et al. (2013) as a concept that has multiple and dynamic bottom line, Asif et al. (2013) developed an IMS framework for CSR which has an explicit focus on the

management of a broad range of stakeholder to address the multiple bottom line issues of CSR. The key highlight of this IMS framework lies at the plan stage which encompasses stakeholder-oriented elements for the identification and prioritization of relevant internal and external stakeholder requirements (including requirements from the relatively less powerful stakeholders such as the local community), the management of conflicting stakeholder requirements, the identification of key priority areas as well as the development of internally and externally focused indicators. Additionally, unlike the approaches of the other IMS frameworks for CSR that adopt only one MSS such as SA 8000 for the implementation of CSR, Asif et al (2013) adopt different standardized MSSs to systematically address the requirements of the different stakeholders. Similar to the IMS framework by Asif et al. (2009), Asif et al. (2013) also included the mechanism that integrates the newly acquired knowledge and novel experiences on CSR into the business processes which are imperative for the development of organizational knowledge, learning and innovation on CSR in order to promote the continuous improvement of the IMS and the organization.

4.2 IMS Frameworks for CS/SD

This subsection presents the analysis of seven IMS frameworks for CS/SD that were developed by Botta et al. (2013), Milliman & Grosskopf (2011), Jørgensen (2008), Klute-Wenig & Refflinghaus (2015), Rocha et al. (2007), Rebelo et al. (2014), and Asif et al. (2011). Similar to the IMS frameworks for CSR, the IMS frameworks for CS/SD are also based on the iterative PDCA cycle of continuous improvement (or similar concepts) and therefore these frameworks possess the fundamental infrastructure for the systematic implementation, integration and management of CS/SD. Although the CSR and CS/SD concepts are often used synonymously, the approaches for implementing these concepts differ from each other. Our analysis of the frameworks revealed that MSSs such as SA 8000 and/or ISO 26000 or AA 1000 are specifically adopted for implementing CSR or social responsibility (Karapetrovic, 2003; Asif et al., 2009; Botta et al., 2013; Klute-Wenig & Refflinghaus, 2015; Rebelo et al., 2014; Rocha et al. 2007). However, in the case of CS/SD, researchers adopted a combination of several different MSSs and principles for implementing the three different dimensions of CS/SD. This can be observed in the four IMS frameworks for CS/SD that were developed by Botta et al. (2013), Milliman & Grosskopf (2011), Jørgensen (2008) and Klute-Wenig & Refflinghaus (2015). As MSSs are developed to provide the minimum requirements to address the needs of specific stakeholders, these IMS frameworks that are based on MSSs are considered to be stakeholder oriented.

Botta et al. (2013) adopted MSSs such as ISO 14001 (and/or EMAS) and SA 8000 for the development of an IMS framework that can support the municipality in managing issues relating to environmental and social sustainability respectively. As ISO 14001 and SA 8000 do not cover issues relating to the local community (who is the main stakeholder of the municipality), an additional requirement for public consultation and information was included into this IMS framework so that issues relating to the local community can be properly addressed. Prior to the implementation of this IMS framework, the common and specific requirements of both MSSs are first integrated and aligned in a correlation scheme that is based on ISO 14001. In a case study on the operationalization of CS/SD in a SME, Milliman & Grosskopf (2011) extended the scope of an integrated QEHSMS framework that is based on ISO 9001, ISO 14001 and OHSAS 18001 to manage QEHS issues from a TBL perspective and to cover a broader range of stakeholders. For this purpose, the SME extended the scope of the IMS audit and impact/risk assessment to assess the impact of their business activities on the external environment and the local community. Apart from this, they also conducted external audits and impact/risk assessments of their supply chain as well as customer satisfactory survey that is not limited to customers but extended to include other stakeholders of the SME such as downstream vendors, the government and non-governmental organizations.

Jørgensen (2008) also adopted an integrated QEHSMS that is based on on ISO 9001:1994, ISO 14001 and OHSAS 18001 for the development of an IMS framework for sustainable management but Jørgensen (2008) extended this framework to manage the QEHS issues from a life cycle management perspective by including MSSs and concepts that focus on product chain and a broader scope of stakeholders such as ISO 9001:2000 and TQM, POEMSS and CSR for addressing the economic, environmental and social dimensions of sustainability respectively. To support the implementation and integration of the different MSSs and concepts within an organization, Jørgensen (2008) proposed the adoption of three levels of integration. The first two levels of integration are about integrating the requirements of these MSSs and concepts into the corresponding common elements and processes of a PDCA based framework (i.e., policy, planning, implementation, corrective actions and management review). These two levels are commonly adopted approaches for the integration of MSSs but the third level of integration focuses on other aspects apart from the integration of systems and elements. This level of integration is about the institutionalization of the IMS and it focuses on the development of an

organizational culture for promoting sustainable management and the creation of a learning organization to develop the relevant competencies within the organization. Klute-Wenig & Refflinghaus (2015) developed an advanced Excel tool to support SMEs in the tool and cutlery industry in developing an IMS for implementing, integrating and managing CS/SD in a cost effective manner. For this purpose, he also adopted an integrated QEHSMS that was based on ISO 9001, ISO 14001 and OHSAS 18001 but extended the scope of this IMS framework to include other MSSs. Klute-Wenig and Refflinghaus (2015) adopted ISO 9001 for addressing issues relating to the economic dimension of sustainability and extended the scope of this IMS to include ISO 50001 (MSS for energy management) for environmental sustainability. For issues relating to social sustainability, the IMS framework covers requirements of OHSAS 18001 as well as those of SA 8000 and ISO 26000 for addressing a wider scope of social responsibility and stakeholder issues. The requirements of the different MSSs are consolidated and aligned to the corresponding requirements of ISO 9001 in a comparative matrix which forms the basis for the implementation of this IMS.

The remaining three IMS frameworks are stakeholder-oriented frameworks that were designed to accommodate a wide range of stakeholder specific MSSs for the implementation, integration and management of CS/SD. Unlike the previous four IMS frameworks that adopted a specific combination of MSSs for CS/SD, the selection of MSSs for the remaining three IMS frameworks depends on the specific needs and the type of impact of the organization on the society and environment. Rocha et al. (2007) developed a common framework that provides the fundamental basis for integrating a wide range of MSSs. This IMS framework consists of seven interrelated elements that are interrelated in a way that is analogous to an electric motor to reflect the interaction of the processes within the organization with stakeholders. This stakeholder-oriented feature provides a good foundation for effective implementation and integration of SD principles within the organization. However, in order to be effective, it is important that the organization develops and defines its own set of SD principles so that they are relevant for the context of its business. Rebelo et al. (2014) developed an IMS framework that can support organizations to achieve sustained success which means to satisfy the needs and expectations of their customers as well as other stakeholders over long term and in a balanced way. For this purpose, Rebelo et al. (2014) developed a common framework that is flexible enough to progressively integrate both current and future MSSs. In this case, there is no adoption of a specific combination of MSSs but the selection of MSSs for this framework is based on the needs of the organization. Apart from this, Rebelo et al. (2014) made the management of stakeholders as an explicit requirement in this framework by including it as one of the core elements of this IMS framework. The last IMS framework for CS/SD was developed by Asif et al. (2011). This framework for CS/SD is very similar to the IMS framework for CSR that was developed by Asif et al. (2013) but the main difference lies at the environmental scanning stage of both frameworks. As the IMS framework for CSR by Asif et al. (2013) was developed to address multiple bottom lines of CSR, it adopts the simultaneous top-down integration and bottom up community related indicators development approaches in order to engage with a broader scope of stakeholders. The IMS framework for CS/SD however focuses only on addressing the triple bottom line of sustainability and therefore, this framework adopts environmental scanning for a narrower scope of stakeholders.

5. Conclusion

In this literature review, we analyzed the different stakeholder-oriented approaches of twelve selected IMS frameworks for CSR and CS/SD. In summary, our review covered IMS frameworks that were designed specifically for the management of stakeholders, IMS frameworks that integrate a combination of different stakeholder specific MSSs for CSR and CS/SD as well as IMS frameworks that provide a common framework for the integration of different MSSs. Although CSR and CS/SD are concepts that are often used synonymously, our analysis revealed that there is a tendency to adopt specific standards such as SA 8000, ISO 26000 or AA 1000 for the implementation of CSR. This differs from the IMS approaches for CS/SD that adopt a combination of different MSSs for implementing the three dimensions of CS/SD. However, most of these IMS frameworks are conceptual frameworks, which indicate that there is an urgent need for further research on the application of these IMS frameworks in real business settings so that these frameworks will not remain as academic conceptual frameworks. Apart from this, although ISO 26000 is known as a comprehensive international guidance standard for CSR, our study revealed that ISO 26000 was incorporated into the scope of integration of only one of the seven IMS frameworks that were published after ISO 26000 was launched in 2010 and that was adopted in combination of other MSSs for the implementation of CS/SD. The approach of incorporating of ISO 26000 into IMS frameworks could be a new research avenue that can be explored to support organizations in extending the scope of their existing IMS to systematically address a broader scope of issues and stakeholders that are related to CSR and CS/SD.

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