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Making Better Uses of Classics? Evaluating Critically the Legacy of Howard R.

Bowen's 1953 *Social Responsibilities of the Businessman* (1953–2023)

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Abstract

Although Howard R. Bowen's 1953 book *Social Responsibilities of the Businessman* (hereafter *SRB*) is regarded as a classic in the fields of business ethics and management, the impact of *SRB* has been taken for granted and has rarely been evaluated. Problematizing the use of classics as core to the advancement of scholarly fields, we analyze the purpose underlying the citation of *SRB* (*why* it is cited) as well as the breadth (*what* is cited) and the depth (*how much* is being discussed) of scholarly engagement with this classic. Combining analytical induction, quantification and a critical citation context analysis of 435 citations from 320 articles citing *SRB* between 1953 and 2023, we identified three main categories of use—*arguing*, *defining*, and *landmarking*—and evaluated the *depth* and *breadth* of such scholarly uses with *SRB*. Our results reveal how these uses of engagement differ across disciplinary domains and over time. Our analysis of breadth and depth confirms the continuous superficial engagement with *SRB*. We rely on this case to conceptualize the paradoxical legacy of Bowen, discuss ethical issues inherent to the politics of citation and evaluate what 'fair' uses of classics could be.

Keywords: Howard R. Bowen, citation context analysis, classics, business ethics, business and society.

Howard R. Bowen's 1953 *Social Responsibilities of the Businessman* (hereafter *SRB*) is recognized as a foundational book in the field of business ethics (Aguinis, Rupp & Glavas, 2024; Bansal & Song, 2017; Carroll, 1979, 2008; Garriga & Melé, 2004; Wood, 1991).ⁱ Although *SRB* was published more than 70 years ago, and reedited once in 2013, the number of references to this book has increased steadily over the years, reaching approximately 14,000 as of late 2023 (and 15,560 according to Google Scholar on 05/09/2025).

Even though this sustained number of citations has turned *SRB* into "a classic" and bestowed upon the author the status of "father" of modern Corporate Social Responsibility (hereafter CSR) (Carroll, 1999, 2008; Wood, 1991), scholars have regularly called for closer engagement with *SRB*'s ideas. In 1975, Preston asserted that a "careful review of Bowen's book leaves one impressed and somewhat dismayed that so little conceptual and analytical progress has been made in the intervening years" (p. 435). Thirty-six years later, Acquier, Gond and Pasquero (2011) proposed that "Howard Bowen seems both celebrated and unknown" (p. 608), identified gaps between the potential of *SRB*'s theoretical arguments and its academic use and called for further engagement with this book (see also Gond [2013]).

Beyond the field of business ethics, such claims point to broader ethical issues about the use of classics in management theory (Bermiss et al., 2025). Scholars may indeed use pragmatically classical works in unfair ways, cite them ritually in ways that neglect valuable ideas, and may end-up "reinventing the wheel" (Wood & Logsdon, 2019) by disregarding theories and arguments of foundational authors because of such ritualized citation. To analyze these issues, we focus on three questions related to the motivation for (*why* is a classic cited), breadth (*what* is cited) and depth (*how much* is being discussed) of the uses of classics: *For what purpose do scholar use foundational works? (RQ1)*; *Have scholars ignored valuable ideas in foundational works? (RQ2)*; and: *To what extent have scholars disregarded the theories and arguments of classics because of their ritualized citation? (RQ3)*.

To address these questions, we first combine a critical approach to citation context analysis (Anderson & Lemken, 2023; Wright & Michailova, 2023) with analytical induction (Bansal & Corley, 2012)—as we did not know *a priori* how scholars used *SRB*—to evaluate the purposes underlying *SRB*'s uses in 435 citation contexts across 320 papers (*RQ1: why is SRB cited*). Then, we complement this analysis with a “quantification strategy” (Langley, 1999) by scoring the breadth (*RQ2: what is cited from SRB*) and depth (*RQ3: how much of SRB is being discussed*) for our corpus of 320 articles citing *SRB*. Through complementary analyses, we trace how the modes of engagement with *SRB* vary across disciplinary domains and over time and evaluate the breadth and depth inherent to each of them.

In relation to the purpose underlying *SRB*'s uses (*RQ1*), we found three main uses of *SRB*: *arguing*—mobilizing *SRB* to build or back an argument or counterargue, *defining*—relying on the book to define a concept (e.g., using the “page 6 definition” of *SRB* to define CSR), and *landmarking*—using *SRB* or the figure of Bowen to indicate the historical anchoring of the field. Our empirical analysis also reveals differentiated forms of scholarly appropriation of *SRB* across fields and over time. In relation to the breadth (*RQ2*) and depth (*RQ3*) inherent to the reliance on *SRB*, our analysis highlights the continuous and worrying superficiality of scholarly engagement with this work at the overarching level as well as in relation to the three modes of engagement we identified. This situation calls for theorizing further the paradoxical status of classics such as *SRB* and considering the ethical issues of the politics of citation in academia.

Our study contributes to theory in a threefold manner. First, by critically evaluating the status of *SRB*, we extend prior insights into the origins of CSR (Carroll, 1979, 2008), consolidate analyses of the paradoxical status of Bowen as a recognized yet neglected founding thinker of business ethics scholarship (Acquier et al., 2011; Gond, 2013; Marens, 2004), and theorize the nuances of scholars' uses of his work. Second, we contribute to

business ethics by revealing problematic aspects of the politics of citation in this disciplinary domain, and beyond, in management (Bermiss et al., 2025; Calabretta et al., 2011; Serenko et al., 2012). Third, beyond the case of *SRB*, our study calls for reconsideration of the use of classics in business ethics teaching and research (Mitnick, Windsor, & Wood, 2021).

UNPACKING THE USES OF CLASSICS: THE CASE OF BOWEN'S LEGACY

Introducing *Social Responsibilities of the Businessman's* Author, Context and Content

To make sense of the discrepancies between the foundational nature of *SRB* and its subsequent scholarly uses, it is useful to introduce Howard R. Bowen's career trajectory, the factors that trigger *SRB*'s production, and to present some of *SRB*'s key topics. Acquier et al. (2011, p. 610) summarized Bowen's background as follows:

Howard Rothman Bowen (1908-1989) was first and foremost an economist. Born in Spokane (Washington), he earned his bachelor's (in 1929) and master's degrees (1933) at Washington State University. He received his PhD from the University of Iowa (1935), where he taught economics until 1942. In 1937 to 1938, he undertook postdoctoral work at Cambridge University and the London School of Economics and Political Science, where he grew interested in Keynes' recently published *General Theory* (1936).

In his *Academic Recollections*, Bowen (1988) insists on the influence that events such as the Great Depression and theories such as Keynesian economics had on his views of the role of business in society. This memoir offers a detailed account of his career trajectory as well as his perspective on the episode of "academic McCarthyism" coined by historians as the "Bowen controversy" (Solberg & Tomilson, 1997). Bowen became Dean of the College of Commerce and Business Administration at the University of Illinois in 1947 with the mandate to enhance the academic standing of the faculty of economics. While he upgraded the standing of the department within a few years—notably by appointing Leonid Hurwicz or Franco Modigliani—he faced resistance from an "old guard" of neoclassical economists focused on teaching and firmly opposed to his introduction of Keynesianism and research-based promotion criteria. In the Spring of 1950, the decision to resign from an "old guard" economist, Ralph Blodgett, triggers an attack in local newspapers on Bowen, accused of

having forced Blodgett out because of his economic views. In the Cold War context, this local departmental issue became a national controversy and led to Bowen's resignation.ⁱⁱ

There was no validity whatever in these charges, but they did make it possible for the dissident faculty to plant in the public press the idea that the "new crowd" of economists were mostly Keynesians and that Keynesianism was some form of radicalism akin to Communism or at least akin to "irresponsible New Deal" philosophy of extravagant public spending. (Bowen, 1988, p. 31)

A few years after this episode, in 1955, Bowen embarked on a career as a college and university President, refocusing his work on the economics of higher education. Between 1950 and 1955, he held a professorship at Williams College that he obtained through the "good offices of Edward Mason and John Kenneth Galbraith from Harvard University" (Bowen, 1988, p. 38). In parallel, he completed side appointments such as a mission for the CIA focused on evaluating the productivity of the Soviet Union and a project commissioned by the Federal Council of the Churches of Christ.ⁱⁱⁱ This religious organization tasked him to act as "a general consultant" for producing a book series dedicated to "Ethics and the Economic Life" and to be "an author of one book and a co-author of another" in this series (Bowen, 1988, p. 39).^{iv} *SRB* is Bowen's sole-authored contribution to this series.^v

SRB's 276 pages focus on addressing the following question: *What responsibilities to society should the American man of business reasonably be expected to assume?* Bowen's position the analysis of the "doctrine of social responsibility" at the macro level as he seeks to evaluate the capacity of social responsibility to address the economic goals of the American society, broadly defined to include economic growth but also social justice (Chapter 2). For Bowen, social responsibility is an institutional regulatory device, a "third way" that is worth exploring, because it can potentially address the ethical and social failures of the free-market while being a partial alternative to socialism (Acquier et al., 2011) (Chapters 3 & 4).

Consistent with the religious impulse behind *SRB*'s writing, Bowen analyzes the responsibilities of businessmen as described by Protestant ethics' texts and by businessmen

themselves. He then evaluates the fit between both views, stressing convergences around the notions of stewardship, but also discrepancies, such as businessmen's self-interested rather than altruistic take on social responsibility, or their view of this doctrine as a PR device that could "sell" capitalism to the public and prevent the rise of communism (Chapters 5, 6 & 7).

In Chapters 8 and 9, *SRB* details the institutional dynamics explaining the adoption of the social responsibility doctrine by US businessmen since the late 19th century. Central to this account is the separation between ownership and control theorized by Berle and Means (1932), which Bowen regarded rather favorably:

Why are today's businessmen concerned about their social responsibilities? [...] We can divide our answer to the question in three parts: (1) because they have been forced to be more concerned, (2) because they have been persuaded to be more concerned, and (3) because, owing largely to the separation of ownership and control in the large corporation, conditions have been favorable to the development of this concern. (Bowen, 1953, p. 103)

In the following chapters of *SRB* Bowen evaluates the classical economic criticisms addressed to social responsibility (Chapter 10), the legal aspects of social responsibility (Chapter 11), or the effectiveness of social responsibility in business decisions (Chapter 12). Bowen then moves on analyzing practical proposals seeking to enhance the consideration of their social responsibility by businessmen, such as changing the composition of boards of directors, educating managers, or conducting social audits (Chapter 13). Bowen also evaluates the feasibility and potential for social responsibility of the "Industry Council Plan" proposed by Catholic writers to enhance the participation of plural social groups to economic decisions, opening discussions about ways of regulating social responsibility at the industry level (Chapter 14) and multiple other initiatives focused on the participation of workers in management (Chapter 15). Chapter 16 of *SRB* focuses on the ethical issues inherent to income distribution, and discuss issues such as distributive justice and economic incentives, when businessmen are confronted to the "distribution of receipts among several claimants" in situations where profits excess costs; he called for the formulation of principles guiding

businessmen. The last chapter of *SRB* discusses a variety of other ethical issues such as businessmen wrongdoing or the difficulty to evaluate whether the social value created by firms exceeds the social costs they generated (Chapter 17).

In sum, *SRB* is a comprehensive and rich treaty that approaches social responsibility as a “total social phenomenon” (Mauss 1923-1924/1954) spanning the historical, organizational, institutional, and societal dimensions, in addition to, and beyond, its business and economic dimensions (Acquier et al., 2011; Heald, 1970; Marens, 2004; Preston, 1975). As suggested by Gond (2013) in the Preface to *SRB*’s second edition, “*SRB* still has a lot to contribute to the conceptualization of the economic, managerial, and political foundations of CSR scholarship” (p. xv). Given the trajectory of his author, *SRB*’s production context, and the richness of its content, this book constitutes a fitting case for exploring the legacy of a classic in the field of business ethics, and to study patterns of classics’ appropriation in management.

Problematizing the Status of *Social Responsibilities of the Businessman*

Few works in the business ethics field have seen their citations increase as extensively as those of *SRB* have in recent years. Figure 1 shows the number of citations of *SRB* (1953) since its publication date, in contrast with the patterns of citations of other often cited works about social responsibility (e.g., Carroll, 1979; Wood, 1991) and another influential book in this field (e.g., Preston & Post, 1975). Although Google citations in the early years should be taken cautiously, due to the incomplete indexation of academic journals from this period and the prevalence of books over articles between the 1950s and the 1970s, the 2000–2023 trend provides more robust evidence of a continuous increase in the number of *SRB*’s citations per year since 2011, which reached 500 per year in 2012 to peak and has remained above 1,000 since 2017. As a matter of comparison, despite the rising interest for political CSR the classic book by Preston and Post (1975) has not been as successful than *SRB*; *SRB*’s citations in recent years are lower than the cites of Carroll’s (1979) paper, but higher than the ones

received by Wood's (1991) piece according to Google scholar's metrics (see Figure 1).

--- insert Figure 1 about here ---

In addition to this sustained interest in *SRB* and the upsurge of its citations since 2012, the foundational status of Bowen's work appears well established in the field of business ethics has also been acknowledged by leading scholars in the fields of CSR, organizational behavior and management (Aguinis & Glavas, 2012; Bansal & Song, 2017; Carroll, 1979; Rupp & Glavas, 2024; Wood, 1991). The pioneering nature of Bowen's contribution is mentioned in many influential papers (e.g., Carroll, 1979, 1999), and Bowen has been hailed as "founding father" of the modern concept of CSR by Carroll (2008) (Acquier et al., 2011).

Despite this recognition, little seems to have survived of *SRB*'s ideas, a fact that has led to recurrent calls for refocusing on Bowen's contribution (Marens, 2004; Preston, 1975). For example, Acquier et al. (2011) noted more than a decade ago that despite "a sharp increase in the number of citations of *SRB*":

...the literature addresses little of the book's actual content. Little is mentioned on the particular context surrounding its production. Even less is remembered about Bowen's theoretical perspective, let alone about his dramatic professional life. Indeed, Howard Bowen may well be the "most celebrated unknown" figure in the CSR field. (p. 608)

Acquier et al. (2011) attributed this situation to a lack of availability of the book (a fact also testified by Bowen's son Peter Geoffrey Bowen in his Foreword to *SRB*'s second edition, see: Bowen [2013/1953, pp. vii-viii]), resulting in the fact that "information about Bowen's contribution is largely second-hand" (p. 608). Although the reedition of *SRB* in 2013—60 years after his publication—may have righted this wrong, we lack a systematic evaluation of the legacy of *SRB* in the intervening years. Such an analysis is especially relevant, as Acquier et al. (2011) and Gond (2013), and before them, Preston (1975) pointed to the untouched conceptual potential of *SRB* for growing fields such as political CSR (PCSR) (e.g., Esper et al., 2023; Scherer & Palazzo, 2011) or institutional analyses of CSR (e.g., Matten & Moon, 2008; van den Broek, 2024). Beyond the *SRB* case, the recurrent calls for reading

foundational scholarly works (Bermiss et al., 2025) raise questions about business ethics and management scholars' engagement with classics and call for further analysis and scrutiny.

Beyond Bibliometrics: Critically Evaluating the Uses of a Business Ethics Classic

Like academic fields such as sociology (Connell, 1997; Giddens, 1976), classics and their study have occupied a central place in the construction and development of the field of business ethics (Crane, Matten, Glozer, & Spence, 2019). Classics from philosophy or social sciences, such as Aristotle's (1980) *Nicomachean Ethics*, Kohlberg's (1981) *Essays on Moral Development*, or John Rawls' (1971) *Theory of Justice*, had considerable influence on this field's development, with some of these works contributing to the constitution of subfields on their own—respectively, virtue ethics (Ferrero & Sison, 2014), ethical decision-making processes (Treviño, 1986) or the study of fairness in stakeholder theory (Bosse et al., 2009).

However, as in the case of Bowen (1953) and consistent with Merton's (1973) analysis of how science progresses, classics might become ritually cited, if not fully “obliterated by incorporation”, i.e., a situation within which ideas become so universally accepted and commonly used that their contributors are no longer cited. As the business ethics field has grown and matured, the quality of its engagement with classics is therefore likely to become variable. A bibliometric analysis of the field of the *Journal of Business Ethics* from 1982 to – 2008 by Calabretta, Durisin, and Ogliengo (2011) highlights the following:

...an evident change in the quality of citations over time: whereas initial citations refer to the authors' actual contributions and conclusions, recent works merely mention them as authorities in their fields, usually alongside a number of other authors, rarely making explicit reference to specific parts of their work. (p. 507)

The same bibliometric analysis suggests that scholars in business ethics might have a more complex relationship with classics, especially when they are produced and identified within the field itself, as the same authors also reported:

...old works surge to the top of citation rankings as a new wave of interest hits the field. For example, several CSR-related articles regain popularity in the last sub-period (2003–2008). Friedman (1970) and Carroll (1979) gather relatively little attention in the earlier

periods when the focus is on ethical sensitivities, but are “rediscovered” when the attention shifts to CSR and its performance implications. (pp. 507-509)

Although such a trend may reflect the “low paradigm” status (Logsdon & Wood, 2019) of social science in general and of business ethics in particular (Mitnick et al., 2023), a similar increase in the number of *SRB*’s citations reported in Figure 1 calls for a more in-depth analysis of how classics are used in the field of business ethics. As suggested in our prior section, *SRB* offers a relevant case to conduct such an investigation.

However, to investigate modes of engagement with classics—i.e., what do authors do with specific classics—we need to move beyond standard bibliometrics for several reasons. First, although bibliometric studies are powerful ways to reveal “invisible colleges” (Merton, 1973) by uncovering co-citation networks (e.g., Calabretta et al., 2011), such analyses neglect the actual form and context of citations and therefore what being cited means. For example, Milton Friedman’s 1970 piece in the *New York Times Magazine* received a high number of citations in business ethics (Calabretta et al., 2011), but these citations are usually negative, in the sense that authors challenge Friedman’s arguments or use his paper as a strawman. Accordingly, a high number of citations does not necessarily equate to a positive impact.

Second, classics, like any other works, can be mobilized for the wrong reasons, either in the form of spurious or ritual citations (Bermiss et al., 2025) or for the sake of pragmatically advancing the citing authors’ thesis, even when the spirit of the original work is completely betrayed (Latour, 1988; Luukkonen, 1997). Such forms of citation may remain partially undetected in bibliometric studies. Although citation errors, distortions, or misattributions occur in any academic field, they are surprisingly common in the business ethics field, even though one could expect a greater standing of academic practices when citing in this field (Serenko, 2021). This raises important questions about the politics of citation, particularly in a field dedicated to ethics and responsibility, and motivates this study’s focus on critically examining why and how foundational works such as *SRB* are cited. By investigating these

patterns, we aim to shed light on the underlying dynamics that shape scholarly engagement and the broader implications for knowledge production and legitimacy in the field.

To address the limitations of bibliometric approaches, we turn to the method of ‘citation context analysis’, which focuses on the *actual* uses of the cited works in context (Anderson & Lemken, 2019, 2023; Small, 1978,1982) as we seek to investigate *why* and *for what purpose* classical works are cited (motivation) and *how* they are cited—specifically, *what* is cited from the classic (*breadth*) and *how much of it* is actually cited (*depth*). A recent review of the use of citation context analysis in organization and management studies shows how this method can help reconsider received views and taken-for-granted assumptions about classics (Anderson & Lemken, 2023). Citation context analysis is particularly useful for investigating how classical works have influenced a field, as it enables us to “assess the nature of the contribution of a work; it is necessary to see how others have legitimized and built upon that work’s knowledge claims in a more rigorous and systematic way” (p. 80). Using such a technique to investigate the influence of *Organizations* by March and Simon (1958), Anderson and Lemken (2019) reported “disturbingly few attempts to empirically validate the assertions made in *Organizations*” (p. 1537). In a related manner, Miszruchi and Fein (1999) showed how scholars engaged selectively with the three types of isomorphisms theorized by DiMaggio and Powell (1983) depending on their disciplinary background—sociologists focusing on coercive processes and management scholars on mimetic behavior.

In this paper, we leverage citation context analysis—and methodologically extend it with induction and quantification—to investigate how scholars have engaged with a foundational work dedicated to social responsibility, focusing on the case of *SRB*, with the aim of triggering broader discussions about the use of this book and other classics in the field of business ethics and discussing how to improve practices related to the uses of classics. Our focus is on the *motivational* (*why* is it cited), *breadth* (*what* is cited) and *depth* (*how much* is

being discussed) aspects of the use of classics, in line with our three research questions: *For what purpose do scholars use foundational works? (RQ1); Have scholars ignored valuable ideas in foundational works? (RQ2); To what extent have scholars disregarded the theories and arguments of classics because of their ritualized citation? (RQ3).*

RESEARCH DESIGN, METHODS, AND DATA

Research Design: Combining Review Methods

We address our questions by conducting an analysis of the uses of *SRB* (*RQ1*) and of the breadth (*RQ2*) and depth (*RQ3*) of these uses through the combination of multiple methods. First, we rely on citation context analysis (Anderson & Lemken, 2019; Small, 1982) that involves the examination of “the semantic content of the citation passage to characterize the cited work” (Small, 1982: 288) and enables one to “discern how the impact of a source work is changing and the extent to which the knowledge claims in the work have been empirically examined or critically challenged” (Anderson & Lemken, 2023: 77). This method helps evaluate differences in how classics are used across disciplinary domains and over time.

However, despite its relevancy in examining the influence of classical works (Anderson, 2006), citation context analysis does not provide guidelines for theorizing how such works are actually and differentially used. Inspired by systematic literature reviews that rely on inductive approaches (e.g., Mosonyi et al., 2020), we therefore enhanced the content analysis element of citation context analysis (Anderson & Lemken, 2023: 81) with a protocol of analytical induction (Bansal & Corley, 2012)—the “Gioia method” (Gioia et al., 2013)—to conceptualize types of uses of *SRB* inductively from the corpus of citation contexts identified. Analytical induction was particularly useful here because it allowed us to explore patterns and themes in the data without preconceived notions, enabling a grounded understanding of how scholars engage with *SRB*. Building a data structure enabled us to standardize the analysis of citations of *SRB* while capturing the complexity and diversity of such

engagements. This approach enabled us to address our first research question focused on the purpose underlying the citation of *SRB* (*RQ1*).

Third, as our analysis also aims at *critically* evaluating papers citing *SRB* by considering the breadth (*RQ2*) and depth (*RQ3*) of such uses, we did not limit our engagement with citation contexts to a positivist focus on grouping, representing, or summarizing a corpus, but also aimed at producing a more “critical review” (Wright & Michailova, 2023) that recognizes the performative nature of literature review as co-constituting its object (Gond, Mena & Mosonyi, 2023). We aimed to evaluate whether and how the use of *SRB* contributed to shaping the subsequent appropriate content of *SRB*. To do so, we critically analyzed each type of use and discussed outliers that have engaged with *SRB* in greater depth to evaluate whether calls to engage with *SRB* were delivered. To further strengthen our critical evaluation, we added a third layer of analysis to operationalize the breadth (*RQ2*) and depth (*RQ3*) of engagement with *SRB* for each article quantitatively by scoring each dimension. We then used these scores to highlight the depth and breadth of engagement with *SRB* across the various uses of *SRB* we induced from our inductive analysis. This ultimate step enabled us to evaluate the degree of superficiality in scholarly engagement with this classic.

Data collection

An initial search on Google Scholar revealed an overwhelming number of citations—exceeding 14,000—for *SRB* (see Figure 1). Although this volume demonstrates the foundational status of *SRB*, it surpasses by far the practical limits for effective citation context analysis (Anderson & Lemken, 2023: 88). In line with guidelines for citation context analyses (Anderson & Lemken, 2023), we refined our selection process by focusing on specific journals to narrow the pool of citations to a manageable subset for content analysis.^{vi}

This selection process was challenging, as *SRB* was published in 1953; its first academic citations predated the establishment of dedicated academic societies or journals focused on

business and society or business ethics, and the journal rankings and lists that are usually used for narrowing the scope of research in systematic reviews (e.g., the FT50 list or the rating system developed by the Association of Business Schools [ABS]) were irrelevant for this period. We therefore decided to adopt distinct strategies for the selection of articles for two distinct periods. For the period 1953–1970, we included all academic articles identified through Google Scholar, regardless of their journal’s status or influence; for the period 1970–2023, we focused on those articles published in journals with an ABS ranking of 3 or higher, except for journals specializing in business ethics, which constitute our focal disciplinary domain to evaluate the impact of *SRB*. For this disciplinary domain, we include those articles rated at ‘ABS 2’ in our dataset. This approach aims to balance practicality (volume of papers) with the need to ensure the minimal quality of cited sources. Our journal grouping and labeling is informed by the one adopted by the ABS list or typologies of journals used in prior reviews of the CSR field (e.g., Lockett, Visser & Moon, 2006).

Consistent with prior citation context analysis (Anderson & Lemken, 2006, 2019, 2023), we also excluded from the sample a few outliers that cited *SRB* more than five times. We excluded these cases from our counting because such papers typically rely on *SRB* as a core argument and demonstrate deep engagement across all modes of engagement with *SRB*. For instance, the paper by Acquier et al. (2011) was excluded from our counting of citations, as it includes an excessive number of citation contexts ($n = 64$), as its inclusion might bias the results of a numerical analysis of citations (Anderson & Lemken, 2023: 90). We therefore used this paper as a benchmark to evaluate critical progress made since 2011 concerning engagement with *SRB*. We discuss such outliers in a dedicated section of our findings.

Applying our criteria yielded a sample of 320 articles that collectively contain 435 citation contexts of *SRB*, distributed across 73 journals from various fields that we organize into three disciplinary domains: ‘ethics’ (e.g., *Business and Society*, *Journal of Business*

Ethics), ‘generalist management’ (e.g., *Academy of Management Review*, *Journal of Business Research*), ‘management disciplines’ (e.g., *Journal of Business Venturing* for entrepreneurship *Journal of International Business Studies* for international business) and ‘disciplinary’ journals (e.g., *American Economic Review* for Economics, *Journal of Applied Psychology* for Psychology). Table 1 provides the distribution of articles across journals alongside the number of articles in each journal belonging to a certain mode of engagement.

--- insert Table 1 about here ---

Our final corpus of 435 citation contexts from 320 articles reflects disciplinary diversity and is aligned with the standard numbers of articles used in prior citation context analysis (Anderson & Lemken, 2023). This sample offers a sufficient basis for an analysis of how *SRB*’s work has been engaged over time by scholars from various domains.

Data analysis

Although various approaches to content analysis have been exploited in citation context analysis—ranging from more deductive approaches precoding the categories of citations to more emergent forms of coding (Anderson & Lemken, 2023)—this approach did not aim at theorizing the uses of seminal works or influential authors. We therefore used the “Gioia method” (Gioia et al., 2013) to theorize the types of use of Bowen’s work in our corpus. We started with a process of open coding, distinguishing the specific uses of *SRB* in each citation context. Compared with these citation contexts, we generated “first-order codes” that provide a detailed, empirical summary of the citation contexts, closely adhering to the actual text to ensure fidelity to the source material. For instance, we created the first-order code “Using the definition provided on page 6 to define CSR” to capture those citations that refer directly to Bowen’s famous quote to define CSR and a first code “Using concepts or elements from the page 6 definition to define CSR” for citations combining elements of Bowen’s definition with other notions. Other codes were created to capture the use of *SRB*’s page 6 definition for

defining constructs other than CSR, such as social entrepreneurship:

Our definition [*of social entrepreneurship*] extends the established notion of corporate social responsibility, which refers to business operations entailing policies, decisions, and operations that are desirable in terms of the values of society (Bowen, 1953) (Murphy & Coombes, 2009, p. 326)

Consistent with the Gioia method, at a second stage, we then grouped together first-order concepts into aggregate themes that reflected broader conceptual insights. For example, the first two aforementioned codes were merged into a second-order theme titled “Defining CSR”, whereas the above citation was merged with codes referring to other concepts to create a second-order theme labeled “Defining related concepts by referring to *SRB*’s definition”.

The third stage of analytical induction involved the construction of aggregate dimensions that integrate the second-order themes into comprehensive constructs and delineate predominant scholarly approaches to citing *SRB*. For example, the two preceding second-order themes were aggregated into a construct labeled “Defining”. We ultimately identified three aggregate constructs corresponding to three typical usages of *SRB*: *arguing*, which consists of using *SRB* to build an argument or counter an argument (used in 26% of the articles), *defining*, which points to reliance on *SRB* to define or specify the definition of a concept (used in 24% of the articles), and *landmarking*, which refers to the use of *SRB* or Bowen to indicate the field emergence or the origin of constructs (used in 65% of the articles) (see also Table 1). Appendix A provides some supplementary illustrations of our coding, and Figure 2 presents the data structure emerging from our analysis and supports the presentation of the first part of our empirical findings that address our first research question aimed at clarifying the motivation (*why*) underlying the citation of classics (*RQ1*). Consistent with our critical take (Wright & Michailova, 2023), we also evaluate the meaning and implications of each form of *SRB* use in this first finding section. The second part of the finding section discusses the variances across these three types of uses across knowledge domains and discusses outliers in the distribution of Bowen’s citations.

--- insert Figure 2 about here ---

We complemented this inductive identification of the uses of *SRB* by scholar (*why* or *for what purpose* is *SRB* used) with a ‘quantification strategy’ (Langley, 1999) to evaluate the breadth (*what* elements of *SRB* are used) and depth (*how much* of *SRB* is used) of scholarly engagement with *SRB*, to address, respectively, our second and third research questions. Through this scoring process, we sought to appreciate at an overarching level the degree of superficiality of scholarly engagement with *SRB* while also examining how these two dimensions relate to our three Gioia-derived aggregate constructs. For *depth*, we developed a citation-level score capturing the extent to which each citation elaborated on, interpreted, or critically built upon *SRB*’s ideas. These scores ranged from 1 (brief or generic mention) to 3 (substantive and reflective engagement). We then calculated an average depth per article by dividing the sum citation depth by the total number of *SRB* citations in that article. For *breadth*, we assessed how many distinct first order codes were addressed in each article, using the number of unique first-order codes as a proxy. We then converted this into a three-point scale: articles engaging with one or two distinct topics received a breadth score of 1; those engaging with three topics received a score of 2; and those engaging with more than three topics received a score of 3. This second proxy captures the conceptual range of engagement with *SRB*—from narrower to broader uses. This ultimate layer of our methodological protocol yielded two article-level indicators—breadth and average depth—as well as a per-citation depth score that reflects the quality of article’s engagement with *SRB*.^{vii} These supplementary analyses enabled us to address our second (*RQ2*) and third research questions (*RQ3*) while connecting them to the broader question of the uses of citations (*RQ1*).

FINDINGS: EVALUATING THE MODES, BREADTH AND DEPTH OF ENGAGEMENT WITH *SRB*

In this section, we introduce the three dimensions of scholarly engagement with *SRB*—

arguing, defining, and landmarking that emerged from our inductive analysis (responding to *RQ1*). We then discuss the variances in these modes of engagement over time, across disciplinary domains, and among outlier articles engaging substantially with *SRB*. We then turn to the *breadth* and *depth* of scholarly engagement with *SRB* (responding, respectively, to *RQ2* and *RQ3*), relating these two dimensions to three modes of engagement we identified to evaluate whether they are associated with differences in the range and intensity of citation practices, so that we could evaluate the superficiality of scholars' uses of *SRB*.

Three Modes of Engagement with *SRB* and Bowen's Figure

Arguing

We found three main uses of *SRB* for arguing: *substantiating the case for BAS or CSR* builds on *SRB*'s content to empirically substantiate the existence of BAS or CSR-related ideas; *mobilizing Bowen's economic arguments* points to the reliance on economic arguments made by Bowen to argue (or counterargument), and finally, *using Bowen's figure and SRB's production background* consists of using the author rather than his ideas or the book—potentially as an object in itself beyond its content—to back an argument.

Substantiating the case for BAS or CSR. *SRB* is used to broaden the perspective beyond the strict boundaries of the corporation and consider multiple groups, beyond shareholders, when social responsibility is studied (Maak, 2008). Although *SRB* provides multiple arguments to substantiate such an idea, notably in relation to the sharing of power between executives and employees or other social groups that Bowen was advocating for, most citations of this type engage with the book at a rather generic level. For instance, an analysis of social responsibility initiatives carried out by the Rotary Club in the early twentieth century is presented as a response “to Bowen's (1953) assertion that scholars need to study a range of groups, not just large corporations, that have reflected on the role of business in society” (Tadajewski, 2017: 976). Bedford and Dopuch (1961), like other accounting scholars, use

SRB to argue, from an economic perspective, “that the function of corporate organizations should be considered in terms of the social benefits emanating from the organization’s operations, including perhaps stability of employment, employee development, or customer satisfaction” (p. 355). *SRB* indeed proved useful to substantiate the need to extend accounting to the social domain, owing to the numerous illustrations of social accounting provided in *SRB* (Benston, 1982; Moore, 2009). *SRB* was also used to argue, again at a generic level, that executives’ accountability extends to the social realm (Stocking, 1959). More rarely, by relying on Bowen’s view, the increasing power of business creates a *de facto* extended form of responsibility or social accountability (see, however, Mark-Ungericht & Weiskopf, 2007).

Another line of argument in substantiating types of citations builds on *SRB* to back the idea that businessmen (and by extension businesses) have a role in supporting community-building and the welfare of local communities. Most such citations cite Bowen ‘by the way’ to back the notion that philanthropy matters to business (e.g., Rappaport, 1964; Walton, 1962). A few citation contexts engage with more depth in *SRB*’s view, according to which the changing social background of executives, resulting from the separation between ownership and control (Berle & Means, 1932), enabled the new class of professional managers to consider social responsibility, as they came from less wealthy and privileged backgrounds than did typical business owners from the late 19th century. The study by Campbell and Kish-Gephart (2023: 1) provides more in-depth and interesting cases of engagement with Bowen’s ideas, as the authors leverage Bowen’s insights to show that:

CEOs from lower social class origins develop simultaneous, but at times competing, habitus that influence them to invest more in community-centric but less in employee-centric CSR than their counterparts from middle and upper social class background.

Following a standard trope in business ethics, *SRB* is ultimately used to *empirically* substantiate the notion that the role of businesses extends beyond profit maximization. In some cases, they refer generically to *SRB*’s content and contrast it with the Friedmannian

views in a similarly generic manner (Kim, 2017; Ricks & Peters, 2013). In other instances, citations rely on *SRB* at a descriptive level, using the empirical evidence provided in the book to back their views on CSR (Cheit, 1964; Kolodinsky et al., 2010; Oliver, 1958). For example, Stocking (1959: 17) in the *American Economic Review* directly extracts a quote from the Chairperson of the Johns-Manville corporation from *SRB* (p. 49) stating that “[t]oday the executive head of every business is accountable not only to his shareholders, but to the members of his working organization, to his customers, and to the public” to back the concept of CSR. *SRB* indeed provides numerous expressions of social responsibility during the first half of the 20th century, as the book is replete with CEOs’ testimonies and public claims that businessmen became more considerate of their social responsibility (see *SRB*’s Appendix B). This empirical material can substantiate claims about businessmen’s views on their responsibility during this historical period.

Mobilizing SRB’s economic arguments. Other types of citations of *SRB* rely on Bowen’s economic arguments to defend, this time on *theoretical* grounds, the notion of social responsibility or the idea that the role of businesses extends beyond profit maximization (Wood, 1991). A few citations build on Bowen’s assertions in *SRB* that corporations should value broader social goals (e.g., Sodhi, 2015)—a claim inspired by Bowen’s institutional economics background—or refer to *SRB*’s broad definition of the purpose or goals of the American economic system as being related to ‘freedom’ or ‘social justice’ beyond strictly economic objectives (e.g., Johnson, 1960). Consistent with what would later become the “business case logic for corporate social responsibility” (Carroll & Shabana, 2010), multiple arguing citation contexts have used *SRB* not only as a normative counterpoint against Friedman’s take on the organization but also as a resource to back the economic potential of CSR. Specifically, the marginalist type of welfare economics (e.g., corporations provide ‘working conditions’ in addition to salaries and employees may value the utility of such

conditions) or institutional economics reasoning (e.g., most US corporations enjoy a degree of monopoly power that makes the idea that social responsibility will be ruled by perfect forms of competition empirically irrelevant) used by Bowen in *SRB* are used here, mainly by economists in the 1950s and 1960s. Recently, Fritsch (2023) used such a type of argument:

Likewise, Bowen highlights that corporations produce more than just goods, but also ‘working conditions’ and ‘living standards’ (Bowen, 1953, p. 113) and thus argues emphatically for a broader conceptualization of firms’ economic and social responsibilities. (p. 13)

A related family of arguing citations uses *SRB* to substantiate the emergence of early forms of stakeholder theory (e.g., Bingham et al., 2011; Nixon & Burns, 2012)—stretching a bit the interpretation of *SRB*, as the stakeholder notion itself is not mentioned in the book.

Using Bowen’s figure and SRB’s production background. The third arguing use of *SRB* we identified relates to the specific ‘*authority*’ of Bowen or to the context of the book production to elaborate their analysis. For instance, Bowen’s status as an economist—and, in this regard, not dissimilar to that of Milton Friedman—can be used to counterbalance this latter author’s perspective. In such instances, Bowen or *SRB* might be referred to—usually among other economists—to specify the economic approach to CSR in the 1950s, with his figure being used because of its disciplinary anchoring rather than because of *SRB*’s specific content (Johnson, 1960; Preston, 1975; Walton et al., 1962). Such uses of *SRB* may put into perspective *SRB*’s contribution to the works of other economists of the 1950s (Chapin, 2016). These types of uses emphasize, explicitly or not, institutional economics’ grounding of *SRB* (Acquier et al., 2011) and usually point to Bowen’s intellectual proximity with other institutional economists, such as John Maurice Clark.

Another way of citing Bowen and *SRB* leverages the religious background of *SRB*’s production (see: e.g., Simon, 1967).. In our corpus, one of the instances referring to the reliance on Protestant and Catholic writings in *SRB* is a review of the contributions of religious traditions to business ethics (see McMahon, 1985).

Critical evaluation of arguing. When coding the corpus, we noted that most citations to Bowen of the arguing type were either ritual or highly generic, especially in the case of substantiation, where *SRB* is used to make a very broad point rather than to elaborate in detail an argument; little of the analytical reasoning of Bowen was used in any citation. Accordingly, the potential of Bowen's institutional and welfare economics arguments has barely been realized, even in economics' discussions of CSR. For instance, basic marginalist economic reasoning has been used to discuss the relationship between corporate social performance and corporate financial performance, but without reference to the more sophisticated analysis of Bowen (e.g., McWilliams & Siegel, 2000). In a 2016 Special Topic Forum of the *Academy of Management Review* dedicated to management theory and social welfare, no reference was made to Bowen's analysis of how welfare economics can advance social responsibility (see Jones et al., 2016). With respect to the mobilization of the background and context of Bowen, surprisingly few papers have moved beyond superficial references, and little effort has been made to leverage or extend Bowen's in-depth analysis of the areas of the alignment of protestant ethics' and executives' views of social responsibility.

Arguably, arguing is likely to be used in more substantive ways, as many of Bowen's arguments can be mobilized to address various contemporary CSR topics and broader issues in management and economics (Gond, 2013). For example, Bowen's discussions on the role of the state and the interplay between regulation and corporate behavior are relevant to current discussions of the relationships between business and politics. Leveraging Bowen's nuanced insights could enrich such discussions and provide robust theoretical foundations for tackling current and emerging challenges in CSR and beyond.

Defining

SRB is most frequently used for its definition of CSR, either as an entry point, to specify another CSR-related definition, or to stress the plurality of meanings attached to CSR.

Defining social responsibility. The frequency of reference to the “page 6” definition, according to which social responsibility “refers to the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society”, might give a newcomer to business ethics or the business and society field the impression that *SRB* is a six-page-long book. The citation is either used as such (e.g., Abeysekera & Fernando, 2020; De Roeck & Maon, 2018) or reformulated (Parshakov et al., 2023; Sarwar et al., 2023); more rarely, it is presented with its context that specifies the goals of the American economic system (e.g., Acquier et al., 2011). Typical citations of the page 6 definition highlight some peculiar characteristics of this definition, such as its emphasis on broad social obligation and society (Schreck et al., 2013), its ‘normative’ focus on values (Bruyaka et al., 2013), its ‘managerial’ focus on businessmen (Carroll, 2021), or its focus on an ‘alignment’ of business practices and social norms (Valentinov & Pérez-Valls, 2021).

Defining other CSR-related constructs. The page 6 definition is also used to specify some characteristics of social responsibility when authors develop their own definition of *corporate* social responsibility—rather than *businessmen* social responsibility—which was indeed the purpose of *SRB*’s definition. This is the case in classic works that conceptualize notions such as corporate social performance, such as the article by Wood (1991) that mentions this definition and builds upon it as a starting point for new conceptual developments.

More generally, scholars tend to build on the features of *SRB*’s definition when they construct their own definition of CSR by combining insights from multiple prior definitions (e.g., Matten & Moon, 2008; Radu & Smaili, 2022). However, *SRB*’s definition can be used to support the definition of concepts other than CSR, such as accounting, where *SRB* is used to define the concept of ‘social accounting’ (e.g., Armstrong, 1977) or back the dimensions of the ‘social audit’ concept (e.g., Carroll & Beiler, 1975)

Recognizing the plurality of CSR meanings. The third and final ‘defining’ use of *SRB* consists of defining either CSR or CSR-related concepts by singling out of *SRB*’s definition as one among many others, playing through the contrast between Bowen’s broad take on social responsibility and a narrower vision of CSR inspired by Friedman (1970) (e.g., Carroll, 1979), or discussing the plurality of CSR definitions (e.g., Brukaya et al., 2013). Usually, such arguing citation contexts insist on the moral and normative tone of earlier definitions, such as that of Bowen (e.g., Wry, 2009).

Critical evaluation of defining. Although the ‘defining’ uses of *SRB* capture the lasting legacy of Bowen, this type of citation might leave readers knowledgeable of the rich theorization of social responsibility in the book, which encompasses regulatory, economic, and moral dimensions, a bit disappointed (Acquier et al., 2011; Gond, 2013). Even the page 6 definition has a much richer context and conceptual potential than what is assumed by stressing mainly the value, moral or normative orientation of this definition usually mentioned or used in citing papers, which obliterates the much more political, pragmatic and economic stances on this notion developed by Bowen in other passages of the book. For example, despite the ‘natural’ fit of Bowen’s definition with institutional mechanisms, few institutionally inspired works have analyzed the institutional mechanisms of alignment of executives’ behaviors and social expectations involved in this definition (see Matten and Moon, 2008, 2020, as a partial exception to this trend), even though scholars have repeatedly called for investigating CSR from an institutional perspective (e.g., Campbell, 2007).

Although the defining mode of engagement might be seen as less likely to foster substantive discussion, Bowen’s original definition of CSR and related constructs can be relevant to current debates about the content definition and measurement of constructs such as ESG (environmental, social, and governance issues). The multidimensional aspects of his definition—spanning value alignment, societal expectations, and the broader role of

businesses in contributing to social and economic systems—offer a foundational lens for addressing contemporary challenges in operationalizing and standardizing ESG metrics. By revisiting and building on Bowen’s nuanced framework, scholars could provide more rigorous and theoretically grounded approaches to current takes on CSR.

Landmarking

Beyond the reference to the page 6 definition, another frequent use of *SRB* that has emerged over time and, with historical distancing from *SRB*’s publication date, consists of using *SRB* or the figure of Bowen for landmarking the field—i.e., using *SRB* or Bowen to establish the historical and conceptual origins of the field. A close look at such landmarking citations reveals three forms of such citations, which might be combined or not: *attributing paternity*, *searching for a starting point* to present the history of the field or of its core concepts or *tracing historical origins* of the fields of business and society or of CSR.

Attributing paternity. The paternity of studies of social responsibility is often attributed to Bowen since Carroll’s (1979) claim that “[the] modern era of social responsibility, however, may be marked by Howard R. Bowen’s 1953 publication of *Social Responsibilities of the Businessman*, considered by many to be the first definitive book on the subject” (p. 497). The reiteration of this claim twenty years later in a review of CSR definitions by Carroll (1999) and the following suggestion that because “of his early and seminal work, I would submit that Howard Bowen should be called the “Father of Corporate Social Responsibility” (p. 270) would turn Howard Bowen into the founding father of “modern” CSR thinking.

This parenthood metaphor appears to be reiterated across citations in various formats, usually in a less nuanced way than in earlier publications: “Howard Bowen (1953) is thought by many to be the father of the CSR movement” (Murphy & Schlegelmilch, 2013); “Bowen (1953), the father of CSR...” (Rahdari et al., 2016), “one of the earliest scholars on CSR development” (Feng et al., 2017).

Searching for a starting point. Bowen's attribution to the paternity of CSR thinking *de facto* offers a convenient starting point for anyone seeking data to back the origin of CSR thinking, as stated by Carroll (1999):

Bowen's (1953) book was specifically concerned with the doctrine of social responsibility; it is easy to see how it marks the modern, serious discussion of the topic. (p. 270)

Following such a trope, many citations rely on the publication date of the book to start reviews of the field (Eteoklous et al., 2016). Such an approach is used across disciplinary domains (management, ethics and operations research or marketing) (see Cruz, 2008; Park et al., 2017). For instance, Fieseler (2011) uses *SRB* as the "initial inception" of the CSR field. Ghobadian et al. (2015) assert that *SRB* "is known as the first definite book on the subject of corporate social responsibility (CSR), marking a modern era of research." *SRB* indeed provides a convenient starting date for systematic analyses of the field, and Sarkar and Searcy (2016) use it to start their systematic analysis of CSR definitions, whereas Wartick and Cochran (1985), like Wood (1991), mobilize *SRB* to elaborate, after Carroll (1979), the concept of corporate social performance.

Tracing historical origins. With time, the early 1950s publication of *SRB* became a way of establishing the historical 'pedigree' of CSR-related scholarship and could become used as a way of legitimizing research in this domain by pointing to its long tradition, for instance, by claiming that "scholars have studied business corporations' social and environmental concerns for many decades (Bowen 1953; Dodd 1932)..." (Fortis et al., 2018).

This trend of mobilizing *SRB* or Bowen for reconstructing the origins of the field and identifying the specifics of CSR emergence also takes the form of landmarking citations that insist on the value-based (Mueller et al., 2012), normative (Jones & Felps, 2013; Slater & Dixon-Fowler, 2010), moral (Panwar et al., 2016), or religious (Bazin & Korica, 2023; Marciniak, 1956; McMahon, 1985) origins of the field. An influential illustration of this

approach is Bansal and Song's (2017) reliance on Bowen to describe the CSR concept as anchored in religious thinking in contrast with corporate sustainability—supposedly anchored in science. In contrast with such a take on *SRB*, another stream of citations focuses rather on the strategic or performance focus of *SRB* (see Dacin et al., 2007; Kölbel et al., 2017).

Critical evaluation of landmarking. The increase in landmarking uses of *SRB* creates some ambivalent sentiment about the value granted retrospectively to this work. On the one hand, landmarking citations obviously reward *SRB* and Howard R. Bowen by recognizing this pioneering contribution to the field, in line with the mechanism of attribution of scientific credit theorized by Merton (1978). On the other hand, a close reading of these citations suggests that they do little to bring to the fore any core argument from *SRB*. Landmarking proceeds as if we offered tribute to Bowen's work only to better forget its intellectual legacy.

Accordingly, landmarking citations can be best interpreted as a legitimacy-seeking strategy to anchor discussions about CSR in the past (Latour, 1987, Yonay, 1994), rather than authentic engagements with this work. Even when such citations contribute to the field's legitimacy-building, little is done for discussing the actual significance of Bowen's figure, trying to make sense of the ideological tensions surrounding early CSR debates in the 1950s, or reevaluating the meaning of Friedman's (1962) critiques of CSR (based on a conference originally given in 1954) at a time when being labeled communist could send a scholar to jail or get him out of a job (i.e., McCarthyism)—as was the case for Bowen at Illinois University.

Variances in the Uses of *SRB* and Bowen

We now explore the variances in these three uses of *SRB* over time and across disciplinary domain subfields. Reflecting on the distribution of *SRB*'s citations across papers, we then discuss the set of 'outlier' articles that have engaged in more depth with *SRB*.

Evolution of Scholarly Engagement with *SRB*

Figure 3 provides a visualization of the proportions of the three modes of scholarly

engagement with *SRB* over 5-year time periods from 1953 until 2023.

--- insert Figure 3 about here ---

Figure 3 highlights a few interesting trends. First, expectedly, with time, *SRB* acquired an historical value and legitimacy that is reflected in the increasing reliance on landmarking, which represents between 50% and 80% of the citations since the late 1990s. This trend, though logical, is not necessarily good news given the rather superficial engagement with books typical of landmarking citations. Second, parallel to the prior trend, a reverse trend is the overall decreasing tendency to rely on arguing through *SRB*, which currently represents 10% to 30% of the citations. This trend also reflects an increase in the superficial forms of engagement with this foundational work, as the arguing mode is the one that offers the strongest potential for in-depth reliance and engagement with *SRB*. Third, even though the use of *SRB* for defining CSR has always been, relative to the other modes of engagement, the more marginal ones, it seems to have stabilized to approximately 20% of citations in the last 15 years. In a sense, this suggests that more substantive use of *SRB* consists of using the page 6 third-liner citation. This again denotes a rather superficial form of engagement with *SRB*, given the richness of this analysis of social responsibility emergence and meaning.

Differences in Uses across Disciplinary Domains

Figure 4 shows the differences in the counts of the modes of engagement in all the citing papers across the three broad disciplinary domains that have the highest number of articles and citations for *SRB*: Ethics, Generalist Management and Management Disciplines (178, 59 and 56 articles, respectively).

--- insert Figure 4 about here ---

Although the overall patterns of distribution across the three modes of engagement are relatively similar between Ethics, Generalist Management and Management Disciplines (see Table 1), with an overall dominance of *landmarking* (more than 50% of the citing papers), ethics journals rely relatively more on *defining* than on *arguing*, in contrast with the others.

Interestingly, the non-ethics journals seem to be the ones engaging the most with the core argument of *SRB*, especially in the early years (see Figure 4), even though arguing is used in a similar proportion as landmarking. This pattern reflects the relatively deeper engagement with *SRB* and Bowen's arguments by economists from the 1950s to the 1970s (e.g., Oliver, 1958). A closer look at the journals that include the most references to *SRB* reveals a few more interesting trends in relation to the use of this foundation work. Although the large proportion of citing papers from the *Journal of Business Ethics* ($n = 91$; see Table 1) reflects the volume of articles published in this outlet, the high proportion of citations of *SRB* in recent years in the *Journal of Cleaner Production* suggests that a recent rediscovery of *SRB* might indeed be interpreted as a form of legitimacy seeking for a relatively new outlet in the Ethics domain. A similar move can be observed in relation to papers that have engaged with CSR concepts in recent years. For example, in the field of *operations management*, recent papers have engaged with *SRB* with the aim of defining and positioning CSR in their field.

We analyzed whether the distribution of counts for the modes of engagement within each discipline was significantly different between the two time periods (1953–1989; 1990–2023). To do so, we conducted a chi-square test for independence. Although the distribution for Ethics between periods was not statistically significant ($p = 0.498$), indicating no meaningful change in citation patterns over time, the distributions for Generalist Management ($p = 0.00047$) and Management Disciplines ($p = 0.028$) were statistically significant, suggesting substantial shifts in citation patterns for these disciplines between the two periods. This confirms that these disciplinary domains have evolved in their modes of engagement.

Analyzing Outliers and Evaluating the Meaning of Variances

Table 2 provides the distribution of the number of citations of *SRB* across papers as a proxy to identify the articles engaging with more depth with *SRB*, beyond a ritual passing citation, as well as the references of these papers (papers with more than two citation contexts

represent approximately 9% of the corpus). Reading this set of outliers closely reveals that several of the papers citing *SRB* even three or four times remain superficially engaged with *SRB*, for example, by combining several superficial forms of arguing, defining or landmarking. Papers citing Bowen (1953) more than four times were usually engaged with *SRB*'s content and ideas, even though some articles tended to repeat relatively generic propositions about the tensions between business and society objectives or ethical and economic goals (e.g., Overall, 2016). We now discuss with more depth the outliers that discuss *SRB* less superficially, reflecting a critical form of engagement with this classic.^{viii}

--- insert Table 2 about here ---

The analysis of Bowen's overlooked legacy by Acquier et al. (2011) represents an extreme level of engagement with *SRB*, by presenting *SRB*, its context of publication, and Bowen in detail, providing an agenda for leveraging Bowen's insights further by focusing on seven topics: #1 systemic dimension of social responsibility, #2 historical roots of sustainability, #3 institutional foundations of social responsibility, #4 regulatory potential of social responsibility, #5 social responsibility and welfare economics, #6 lost purpose of business schools, and #7 managerial socialization to society's norms and values.

This agenda provides a useful benchmark for critically evaluating whether *SRB*'s potential has been exploited. A close reading of these outliers suggests that relatively little progress has been made. Little effort has been made to conceptualize the systemic take on CSR through *SRB* (topic #1). Most of the historical references (topic #2) correspond to superficial forms of landmarking, beyond three papers by Marens (2004, 2008, 2010) about the intellectual origins of CSR, which together depict the intellectual matrix within which economists have conceptualized social responsibility. All three pieces rely on *SRB* and Bowen's views, together with pioneering scholars of his time, to critically evaluate the transformation of CSR scholarship, particularly the loss of its early pluralism (Marens, 2004), its move from a focus on power and labor relations to a managerialist approach focused on

the business case (Marens, 2010) and the need to indeed “recover from the past” (Marens, 2008), to address CSR seriously and related problems of regulation (topic #4). Together, these three papers provide an ‘against the grain’ intellectual genealogy of CSR and of its regulatory potential, which are refreshing in an ocean of ritual landmarking citations.

McLean, Shaw and Harvey (2022) refer to Bowen (1953) to question its landmarking status, given the roots of the notion of business responsibility in the earlier ideology of business as service, which notably developed in Great Britain in between the two world wars—a process not foreign to the intellectual trajectory of Bowen and practically captured by its historical account of the development of the social responsibility doctrine. In a review dedicated to CSR, Lee (2008) presented *SRB* as a foundational milestone against which subsequent developments in the CSR field can be evaluated systematically (Farooq & Salam, 2021), whereas other works focused on the regulatory power of CSR acknowledged *SRB* (Knudsen & Moon, 2022). Gond and Nyberg (2017) use it as an entry point for discussing how power plays out through CSR, and Mäkinen and Kourula (2012) engage with more depth with *SRB* to evaluate the political pluralism of early CSR thinking (topic #4). Although Valentinov and Pérez-Valls (2021) bring back some of the welfare economics arguments of *SRB* (topic #5), little research has discussed the purpose of business schools in relation to *SRB* (topic #6). Only two high-citation papers have elaborated and extended the insights of topic #7 by investigating the impact of executives’ habitus or belonging to clubs to explain their choices of CSR investment (Campbell & Kish-Gephart, 2023; Tadajewski, 2017). In sum, this outlier analysis confirms an absence of effort to leverage Bowen’s ideas for advancing the field (Acquier et al., 2011; Preston, 1975).

Evaluating the Breadth and Depth of *SRB*’s Modes of Engagement

To confirm such insights and address our second and third questions, we examined engagement with *SRB* through two indicators: *breadth* that captures the range of distinct

topics drawn from *SRB*, and *depth*, which reflects the degree of elaboration or critical reflection in how *SRB* is cited. On average, articles exhibited a relatively low breadth and depth of engagement with *SRB*. Table 3 groups these scores by ‘engagement configuration’, showing how different combinations of citation purposes in articles are associated with variation in conceptual range and critical elaboration.

--- Insert Table 3 about here ---

These scores suggest that most articles tend to cite *SRB* in a narrow and relatively superficial manner. A breadth score of 1 corresponds to the use of just one or two distinct first-order concepts, and the average of 1.12 implies that few articles engaged with more than two ideas from the book. Similarly, a depth score of 1.33, on a three-point scale, indicates that the majority of citations were brief or generic, rather than substantively engaging with Bowen’s arguments or developing them further. Though raw, these aggregate values suggest that even though *SRB* is frequently referenced, it is rarely explored in depth.

We examined how these two indicators of engagement evolved over time (see Figure 5). This analysis enables us to assess not only whether *SRB* is being cited more frequently, but also how the nature and quality of engagement with the text may have changed. Our results reveal several patterns. First, while the total number of citing articles has increased substantially since 2000, this rise in volume has not been accompanied by a corresponding increase in engagement quality. The average depth of citations was somewhat higher in the earlier decades, notably between the 1950s and 1970s, when *SRB* was cited primarily by economists and management scholars who engaged more directly with Bowen’s analytical arguments. However, from 1980, the depth of engagement appears to flatten and stabilize at a lower level, even as the number of citations rises. This suggests a growing tendency toward ritualistic or symbolic citation, where *SRB* is invoked to lend historical or conceptual legitimacy rather than advancing substantive theoretical claims.

In contrast, the breadth of engagement remains relatively low throughout much of the period considered, but begins to show a gradual upward trend in recent years. This could indicate that scholars are drawing on a wider range of ideas or concepts from *SRB*, perhaps reflecting the book's increasing disciplinary diffusion. However, this expansion in breadth has not translated into deeper critical engagement. The decoupling of breadth and depth in the later periods suggests that while scholars are referencing more topics from the text, these references may still be superficial or instrumental in nature. Together, these results confirm that *SRB* has come to serve as a canonical reference point rather than as a source of conceptual renewal, as most citations reflect a minimal engagement with *SRB*'s content.

--- insert Figures 5, 6 & 7 about here ---

To deepen our analysis of the uses of *SRB*, we examined average breadth and depth across our three modes of *SRB*'s engagement—i.e., whether articles cited *SRB* to argue, define, landmark, or through a combination of these uses. Figures 6 and 7 present these results that offer several insights. First, Figure 6 shows that articles citing *SRB* solely to argue exhibit the highest average depth of engagement (1.77), followed by those combining arguing with landmarking, and then those combining all three aggregate dimensions. Articles relying solely on defining or landmarking show the lowest depth scores (around 1.2 and 1.13, respectively). Overall, all modes of engagement display relatively low depth, which aligns with our overarching analysis of breadth and depth: most engagements with *SRB* are superficial, with only a slight increase in depth when articles draw on *SRB* to build or support arguments. The breadth pattern reported on Figure 6 follows an expected structure—articles combining multiple aggregate dimensions tend to reference a broader range of *SRB*'s content, as using it for more than one purpose may require drawing on more than one section of *SRB*.

Figure 7 visualizes this dynamic by plotting breadth and depth across configurations of *SRB*'s modes of engagement—various combinations of *arguing*, *defining* and *landmarking*.

The majority of articles cluster in the lower-left quadrant—low breadth, low depth—especially those citing *SRB* for landmarking purpose alone. The upper-right quadrant, which would indicate high conceptual range and deep engagement, remains largely empty. This suggests that while *SRB* is frequently cited and rhetorically positioned as foundational, few scholars engage with it in ways that meaningfully revisit, challenge, or extend its core ideas (Bermiss et al., 2025). Even in the most substantive configurations of uses, *SRB* is used selectively and without fully realizing its theoretical potential.^{ix}

DISCUSSION, IMPLICATIONS AND CONCLUSIONS

We began this paper by asking for what purpose (*RQ1*) and with which levels of breadth (*RQ2*) and depth (*RQ3*) do business ethics' scholars engage with classics, focusing on the case of Howard R. Bowen's *SRB*, published in 1953, which has received a sustained number of citations in the last two decades. Combining citation context analysis with analytical induction, quantification, and a critical reading of a sample of *SRB*'s citation contexts in ethics, generalist management, and management discipline journals, we found that scholars used *SRB* for *arguing*—constructing an argument about CSR, *defining* CSR or other CSR-related constructs and their dimensions, as well as for *landmarking*—acknowledging the historical pedigree of the field or identifying its starting point. Although these three types of uses and their variants point to more sophistication and diversity than what could have been inferred from prior analyses of *SRB*'s uses (Acquier et al., 2011; Preston, 1975), the relatively low *breadth* and low *depth* of these uses denote the continuity of superficial engagement with *SRB*'s content and Bowen's ideas both over time and across knowledge domains.

In summary, beyond the case of a few outliers that we analyzed in greater depth, surprisingly little has been done out of the intellectual legacy of *SRB*, and the conceptual potential of Bowen's insights is far from fully understood. Our critical study of citation contexts mainly sheds light on (a) the paradoxical status of Howard R. Bowen as a

recognized yet neglected founding father, (b) the problem with the politics of citation in business ethics, and (c) the need for broader discussions of ‘fair’ uses of classics in business ethics and management research. In what follows, we elaborate on each of these points and their implications in turn before discussing some of the limitations of our analysis.

Howard R. Bowen’s Paradoxical Legacy: A Recognized yet Underused Contribution

Our first contribution is to the analysis of Howard R. Bowen’s influence on the field of business ethics by reevaluating the appropriation of *SRB*’s ideas within these knowledge domains and beyond, in line with recurrent calls (Acquier et al., 2011; Gond [2013]; Marens, 2004; Preston, 1975). Our analysis confirms the paradoxical status of Bowen and *SRB* as, respectively, a “famous unknown” (Acquier et al., 2011) or an underused conceptual resource (Marens, 2004; Preston, 1975), and it extends such insights in multiple ways. First, we found that this status is lasting and that the contrast between the number of citations of *SRB* and their superficiality (assessed through breadth and depth) has only worsened in recent years, suggesting that this paradoxical status has consolidated as the field has expanded. Even though Bowen’s work has achieved the status of an “obligatory passage point” (Callon, 1986) in the fields of business ethics and CSR, this recognition amounted to little more than building an empty statue: although frequently cited, Bowen’s work remains rarely engaged with in depth. This phenomenon of formal recognition accompanied by informal neglect, first identified by Preston (1975) and later by Acquier et al. (2011), continues unabated; moreover, its scale seems to have expanded. This situation calls for renewed theorization to harness Bowen’s conceptual ideas that could enhance the progression of the field, in line with some of the “outlier” papers we identified in the present study, which have successfully harnessed key insights from Bowen to develop theory (e.g., Campbell & Kish-Gephart, 2023). Alternatively, reducing the dissonance between *SRB*’s citations and their relevance could involve reconsidering the status of *SRB* itself (McLean et al., 2022), which, according to our

review of citation contexts, remains taken-for-granted.

Second, our study extends prior analyses of Bowen's contribution by providing a more critical, systematic, and robust approach to citation contexts and by analytically inducing the diversity of superficial forms of engagement with *SRB*. This approach enables us to specify three uses of *SRB*—*arguing*, *landmarking* and *defining*—and to assess critically their degree of superficiality through the evaluation of their *breadth* and *depth*. Beyond ritual forms of *landmarking* that we may expect to increase over time as the field of business ethics expands, we also find a multiplicity of ways of arguing with *SRB* or defining CSR and other related constructs through *SRB*. While *SRB* specific, these uses of *SRB* are not distant from tropes identified in prior citation context analyses of uses of classical works (e.g., Anderson & Lempken, 2019). The triptych of 'arguing, defining, landmarking' we induced lays the ground for conceptualizing a repertoire of uses and misuses of classical works in management theory and beyond in the social sciences. By comparing such uses of *SRB* with the uses of other classic books in the management field, future studies could build a theory of the "manifest" (e.g., acknowledging a past contribution, building an argument) and "latent" (e.g., legitimizing a new field by demonstrating its historical legacy or consolidating the status of central authors in a field relying on a classic) functions (Merton, 1949) of the uses of classics.

The Politics of Classics' Citations in Business Ethics and Beyond

Our second contribution points to the overlooked politics and ethics of classics' citations that emerge from our analysis of the uses of *SRB*, and the low breadth and depth characterizing these uses, which can inform prior discussions of ethical issues inherent to citations (Serenko et al., 2021) and the role and status of classics in business ethics (Calabretta et al., 2011; Mitnik, 2019; Wood & Logsdon, 2019), and beyond, in management studies (Bermiss et al., 2025). Indeed, the case of ritual citation we evidenced through our analysis, although not uncommon across management fields, raises significant ethical concerns regarding the

‘politics of citation’, especially in a field dedicated to ethics. Despite a supposedly greater awareness of ethical issues inherent to citations, the field of business ethics is not exempt from such a reliance on problematic citations, an issue that “impedes the growth of knowledge, contaminates the knowledge base and disservices science” (Serenko et al., 2021: 1304). Our analysis complements such insights by showing the sustained superficial citations of a classical work that seems to be *self-reinforcing* as the field has expanded in recent years.

Superficial forms of engagement with classics through spurious citations create multiple ethical concerns in relation to knowledge development and threaten the ethical integrity of recognition. First, such citations fail to acknowledge the genuine contributions of key authors of the field, potentially leading to incorrect attribution of ideas. Second, such a practice creates an impression of superficiality in the scholarly value of classics in the minds of readers of spurious citations. Third, and more importantly, neglecting classics might condemn scholars to “reinventing the wheel” (Wood & Logsdon, 1999). This seems to be the case, for example, in relation to recent analyses of the institutional foundations of CSR, which have largely neglected the institutional economics grounding of CSR in *SRB*. Tellingly, frameworks such as the one proposed by Campbell (2007) have been retrospectively described as “reinventions” rather than as genuine contributions (see Wood & Logsdon, 2019: 1344-1355). Perpetuating superficial citations, by diminishing the perceived value of foundational works, creates a risk of stalling theoretical advancements.

The self-perpetuating development of spurious citations of foundational works about *SRB* we identified might be related to the “low paradigm” status of business ethics, CSR (Wood & Logsdon, 2019), and, more generally, management (Pfeffer, 1993), fields of research. In contrast with “high-paradigm” fields such as physics, which “feature wide agreement on concept meaning, theories considered key (even if debate about the theories themselves continues), and core research methods”, low-paradigm fields “have a wide

diversity of concepts, theories, and research methods; examples include sociology, political science, philosophy, and organizational behavior” (Wood & Logsdon, 2019: 1336). Business ethics and CSR-related studies have typically been described as low-paradigm fields, especially due to the “essentially contested” and continuously debated nature of their core constructs, such as CSR itself (Gond & Moon, 2011; Mitnick et al., 2021). According to Merton, less structured fields are keen to keep relying on classics, as they are less likely to be subjected to the phenomenon of “obliteration by incorporation” (Merton, 1949) by which classics became so taken for granted that they are no longer cited. Although the continuously increasing number of citations of *SRB* might be a healthy sign of the identification of an anchor to build the business ethics field, their ritual forms and lack of actual building on such a foundational work rather point to problematic politics of citation, more focused on gaining legitimacy (Hambrick & Chen, 2008) by referring to and reappropriating classical works (Latour, 1987; Yonay, 1994), than on building theory out of such works. The case of *SRB* thus calls for a broader ethical reflexivity of scholars about how and why classics are used.

Toward Fairer Uses of Classics: Reflecting on Classics-based Teaching and Research

The dark diagnostic emerging from our analysis invites discussions about what could constitute a fairer use of classics in business ethics, and which practices could be developed to prevent self-perpetuating cycles of classics ritual uses that prevent genuine engagement with classics. On the teaching side, Acquier et al. (2011) argued that *SRB* could be used almost exclusively as a textbook for a PhD or master’s class on CSR. Without going as far, one could encourage students to read and discuss classic texts (or parts of them), such as *SRB*, against the grain and in relation to contemporary discussions and developments. For example, the *SRB* chapters dedicated to religion could easily be used to nurture reflexive and critical discussions of the normative foundations of CSR in line with recent calls for considering “moral CSR” (Mitnick et al., 2023); the passages focused on power could help reconsider

naïve views on CSR as unrelated to power and political dynamics (Gond & Nyberg, 2017); and the chapters dedicated to the institutionalization of CSR provide a foundation for critically discussing the body of research dedicated to CSR and institutional theory (Risi, Vigneau, Bohn, & Wickert, 2023). Similarly, more efforts could be made to connect current business ethics discussions to classical texts to move beyond ritual citations and reconstruct often distorted filiations of classical and contemporary works.

On the research side, one can use some of the overlooked ideas from *SRB* to address contemporary puzzles or extend research subfields, as Acquier et al. (2011) did through a set of research perspectives and as brilliantly illustrated by Campbell and Kish-Gephart (2023). Beyond the case of *SRB*, our analysis provides a research design and strategy to assess the impact of other foundational works in CSR and/or business ethics. Future studies could rely on our protocol to unpack the appropriation and reconstruction of other foundational works, such as Freeman's (1984) stakeholder theory book or Friedman's (1970) *New York Times*' article, two pieces that seem to be subjected to ritual rather than substantive citations, as one can suspect based on their high volume of citations. Engaging more reflexively and critically with the conceptual roots of the business ethics field as captured by its classical works might also help tame the likely false impression (Mitnick et al., 2021) that such fields are indeed "atheoretical" (Wang, Gibson, and Zander, 2020) or open to a diversity of loosely grounded opinions rather than being rigorously informed by theory (Mitnick et al., 2021).

Limitations and perspectives for future research

Although we combined multiple methods to investigate the appropriation of Bowen's work in three distinct disciplinary domains to balance the pros and cons of each, our analysis remains limited by some key features of each method. For example, in relation to citation context analysis, we followed the standard approach that consists of building a sample of papers. Such an approach could be extended and scaled up beyond hand-coding in subsequent studies

to enable the analysis of thousands of citations by combining traditional manual coding with supervised machine learning (e.g., Harrison et al., 2023; Miric et al., 2023). Such an approach might enhance the efficiency of citation context analysis while allowing for the detection of subtle trends and shifts in scholarly engagement with foundational works across disciplines and time periods. By leveraging the scalability of machine learning, such methodological developments could significantly increase the breadth and depth of citation context analysis.

A second limitation relates to our focus on one single book. Although Bowen's case is especially significant for the fields of business ethics, our investigation remains focused on a "unique case" of foundational work. Future research could use our approach to contrast journeys of multiple foundational works within and beyond business ethics to theorize further the dynamics of classical works' neglect and rediscovery.

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TABLE 1. Distribution of articles and of *SRB* uses across journals and disciplines

Discipline	Number of Articles	Percentage of the total (<i>n</i> = 320)	Frequency of uses (see: Figure 2)		
			Arguing	Defining	Landmarking
BUSINESS ETHICS	178	55.63%	41	53	120
Business & Society	30	9.38%	7	5	20
Business and Society Review	7	2.19%	2	2	6
Business Ethics Quarterly	13	4.06%	4	5	9
Business Ethics, the Environment & Responsibility	11	3.44%	3	3	7
Journal of Business Ethics	90	28.13%	20	26	59
Journal of Cleaner Production	27	8.44%	5	12	19
GENERALIST MANAGEMENT	59	18.44%	14	10	45
Academic Focused	49	15.31%	8	9	41
Academy of Management Annals	1	0.31%	0	0	1
Academy of Management Journal	3	0.94%	0	2	2
Academy of Management Review	9	2.81%	2	2	7
Administrative Sciences Quarterly	1	0.31%	0	0	1
British Journal of Management	1	0.31%	0	0	1
European Management Review	2	0.63%	0	0	2
Group and Organization Management	1	0.31%	1	0	1
International Journal of Management Reviews	6	1.88%	1	2	3
Journal of Business Research	10	3.13%	3	3	8
Journal of Management	5	1.56%	0	0	5
Journal of Management Inquiry	1	0.31%	0	0	1
Journal of Management Studies	4	1.25%	0	0	4
Organizational Dynamics	1	0.31%	0	0	1
Organizational Research Methods	1	0.31%	0	0	1
Organization Studies	1	0.31%	1	0	1
Strategic Management Journal	2	0.63%	0	0	2
Practitioner Focused	10	3.13%	6	1	4
Business Horizons	4	1.25%	2	0	2
California Management Review	6	1.88%	4	1	2
MANAGEMENT DISCIPLINES	56	17.50%	17	9	33
Accounting	9	2.81%	4	0	5
Accounting Horizons	1	0.31%	1	0	0
Accounting Organization and Society	1	0.31%	1	0	0
Accounting, Auditing & Accountability Journal	3	0.94%	0	0	3
Critical Perspectives on Accounting	1	0.31%	0	0	1
Management Accounting Research	1	0.31%	0	0	1
The Accounting Review	2	0.63%	2	0	0
Education	1	0.31%	0	0	1
Academy of Management Learning & Education	1	0.31%	0	0	1
Marketing	11	3.44%	3	1	8
European Journal of Marketing	2	0.63%	0	0	2
International Marketing Review	2	0.63%	0	0	2
Industrial Marketing Management	1	0.31%	0	0	1
Journal of Marketing	3	0.94%	2	0	1
Journal of the Academy of Marketing Science	2	0.63%	1	1	1
the Journal of Advertising Research	1	0.31%	0	0	1
History	4	1.25%	2	1	2
Business History	2	0.63%	1	1	1
Business History Review	2	0.63%	1	0	1
Information Management	2	0.63%	1	0	1
Expert Systems with Applications	1	0.31%	1	0	0
MIS Quarterly	1	0.31%	0	0	1
International Business	3	0.94%	0	1	2
International Business Review	1	0.31%	0	0	1
Journal of International Business Studies	1	0.31%	0	1	0

Journal of World Business	1	0.31%	0	0	1
Finance	3	0.94%	0	1	2
Financial Analysts Journal	1	0.31%	0	0	1
Journal of Corporate Finance	2	0.63%	0	1	1
Entrepreneurship and Innovation	10	3.13%	2	2	6
International Small Business Journal	2	0.63%	1	0	1
Journal of Business Venturing	1	0.31%	0	0	1
Journal of Small Business Management	4	1.25%	0	1	3
Research Policy	2	0.63%	1	1	0
Small Business Economics	1	0.31%	0	0	1
HRM	7	2.19%	4	1	3
Human Relations	5	1.56%	3	0	3
Relations Industrielles / Industrial Relations	1	0.31%	1	0	0
International Journal of Human Resource Management	1	0.31%	0	1	0
Operation Research	6	1.88%	3	2	4
European Journal of Operational Research	5	1.56%	2	1	4
Production and Operations Management	1	0.31%	1	1	0
Public Sector	2	0.63%	1	1	0
Publication Administration Review	2	0.63%	1	1	0
Tourism	7	2.19%	3	1	4
Journal of Travel Research	2	0.63%	1	0	2
Tourism Management	4	1.25%	1	1	2
Transportation Journal	1	0.31%	1	0	0
FOUNDATIONAL DISCIPLINES	18	5.63%	8	4	9
Economics	12	3.75%	5	4	6
American Economic Review	2	0.63%	1	0	1
Ecological Economics	1	0.31%	0	1	0
International Journal of Production Economics	4	1.25%	1	2	1
Journal of Economic Literature	1	0.31%	0	1	1
Review of International Political Economy	2	0.63%	1	0	2
Southern Economic Journal	1	0.31%	1	0	0
American Journal of Economics and Sociology	1	0.31%	0	0	1
The Canadian Journal of Economics & Political Science	1	0.31%	1	0	0
Sociology	3	0.94%	2	0	2
American Sociological Review	1	0.31%	1	0	0
Economy and Society	1	0.31%	1	0	1
The American Catholic Sociological Review	1	0.31%	0	0	1
Psychology	2	0.63%	1	0	1
Journal of Applied Psychology	1	0.31%	1	0	0
Personal Psychology	1	0.31%	0	0	1
Total	320		84 (26%)	78 (24%)	211 (65%)

TABLE 2. Distribution of citation contexts and identification of outliers

Number of Citations in the article	Number of Articles	Articles
1	249 (77.8%)	Available upon request.
2	46 (14.3%)	Available upon request.
3	13 (4%)	Stocking (1959); Johnson (1960); Gond & Herrbach (2006); Rose (2006); Kolodinsky et al. (2010); Mäkinen & Kourula (2012); Murphy & Chlegelmilch (2013); Ghobadian et al. (2015); De Roeck & Maon (2018); Oliveira et al. (2020); Fritsch (2022); Wartick & Cochran (1985); Valentinov (2022).
4	7 (2.2%)	Campbell & Kish-Gephart (2023); Knudsen & Moon (2022); McMahon (1985); Maclean et al. (2022); Sarkar & Searcy (2016); Tadajewski (2017); Valentinov & Pérez-Valls (2021).
5	5 (1.5%)	Marens (2010); Farooq and Salam (2021); Sodhi (2015); Oliver (1958); Gond and Nyberg (2016)
TOTAL	320	
More than 5 (excluded from the counting reported in Table 1)	4	Acquier et al. (2011); Lee (2008); Marens (2010); Overall (2016)

TABLE 3. Average levels of breadth and depth by uses of *SRB*

Combinations of Uses of <i>SRB</i>	Nb of articles	Breadth (avg)	Depth (avg)
Total	320	1.12	1.33
Only Landmarking	161	1.01	1.20
Only Arguing	55	1.18	1.77
Only Defining	51	1.00	1.13
Arguing + Landmarking	24	1.62	1.62
Defining + Landmarking	20	1.00	1.25
Arguing + Defining + Landmarking	6	2.50	1.45
Arguing + Defining	3	2.33	1.66

FIGURE 1. Citations of *Social Responsibilities of the Businessmen* (1954-2023) and of three of other classical works

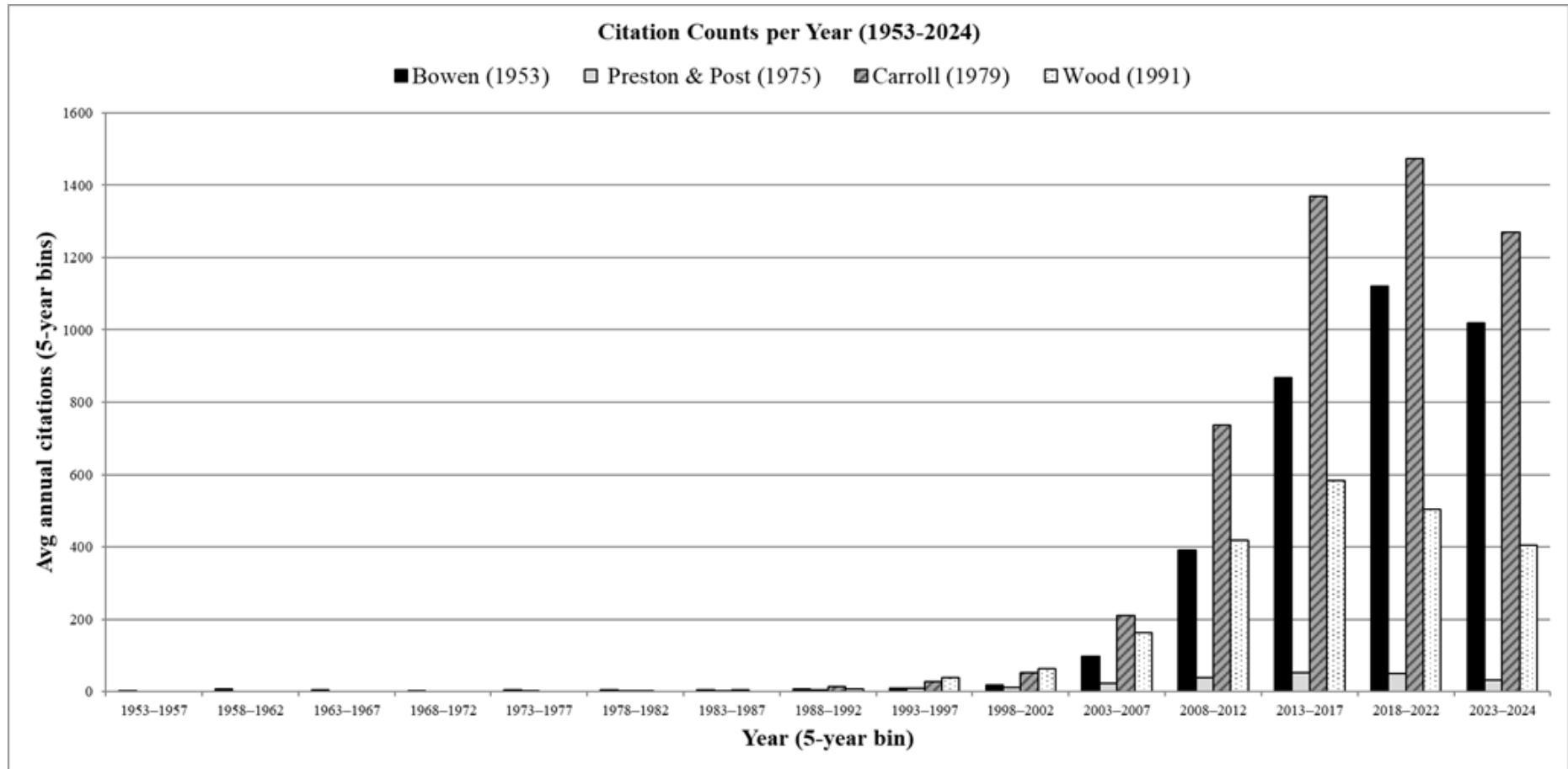


FIGURE 2. Unpacking the uses of *SRB*: Data structure

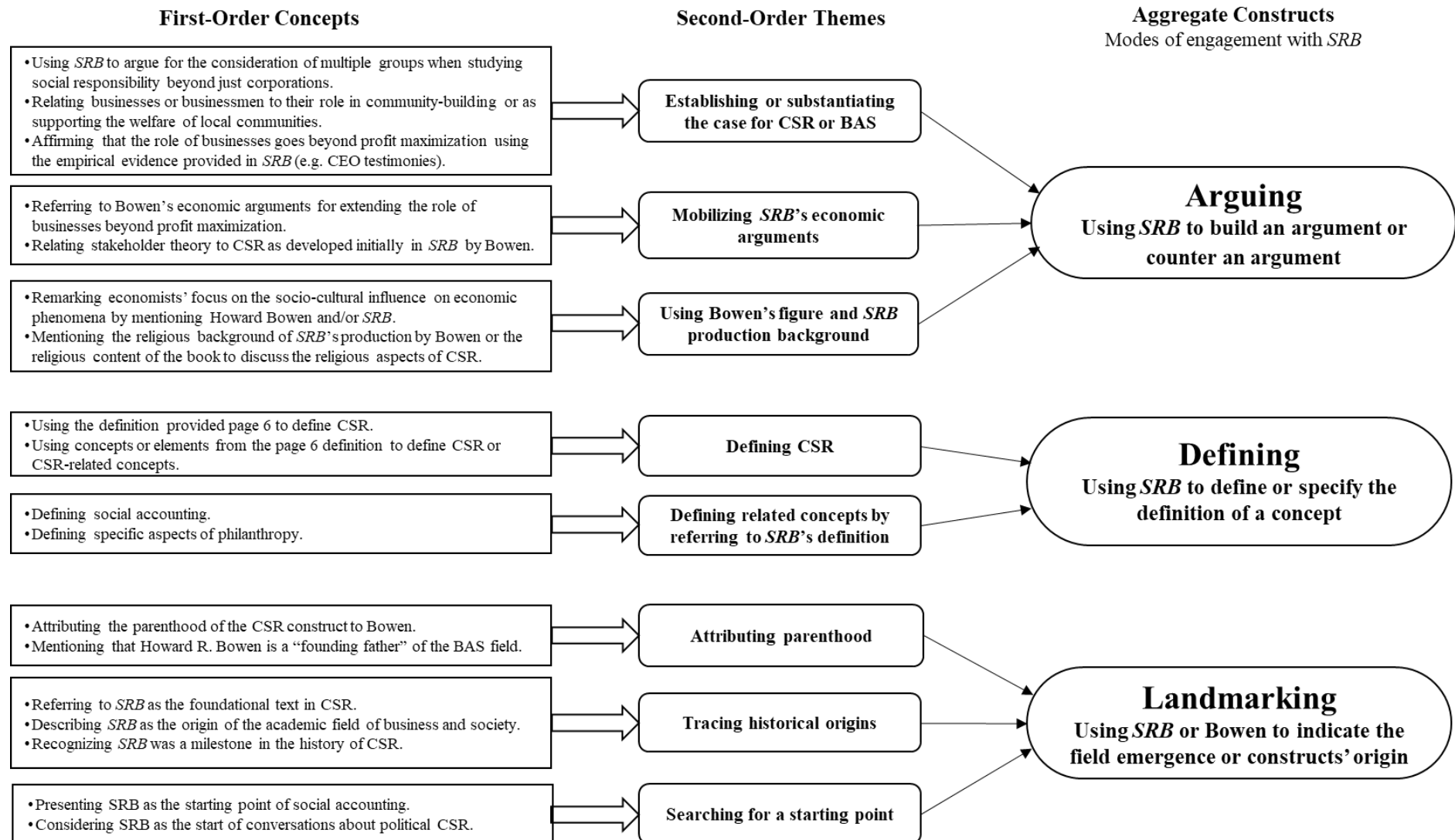
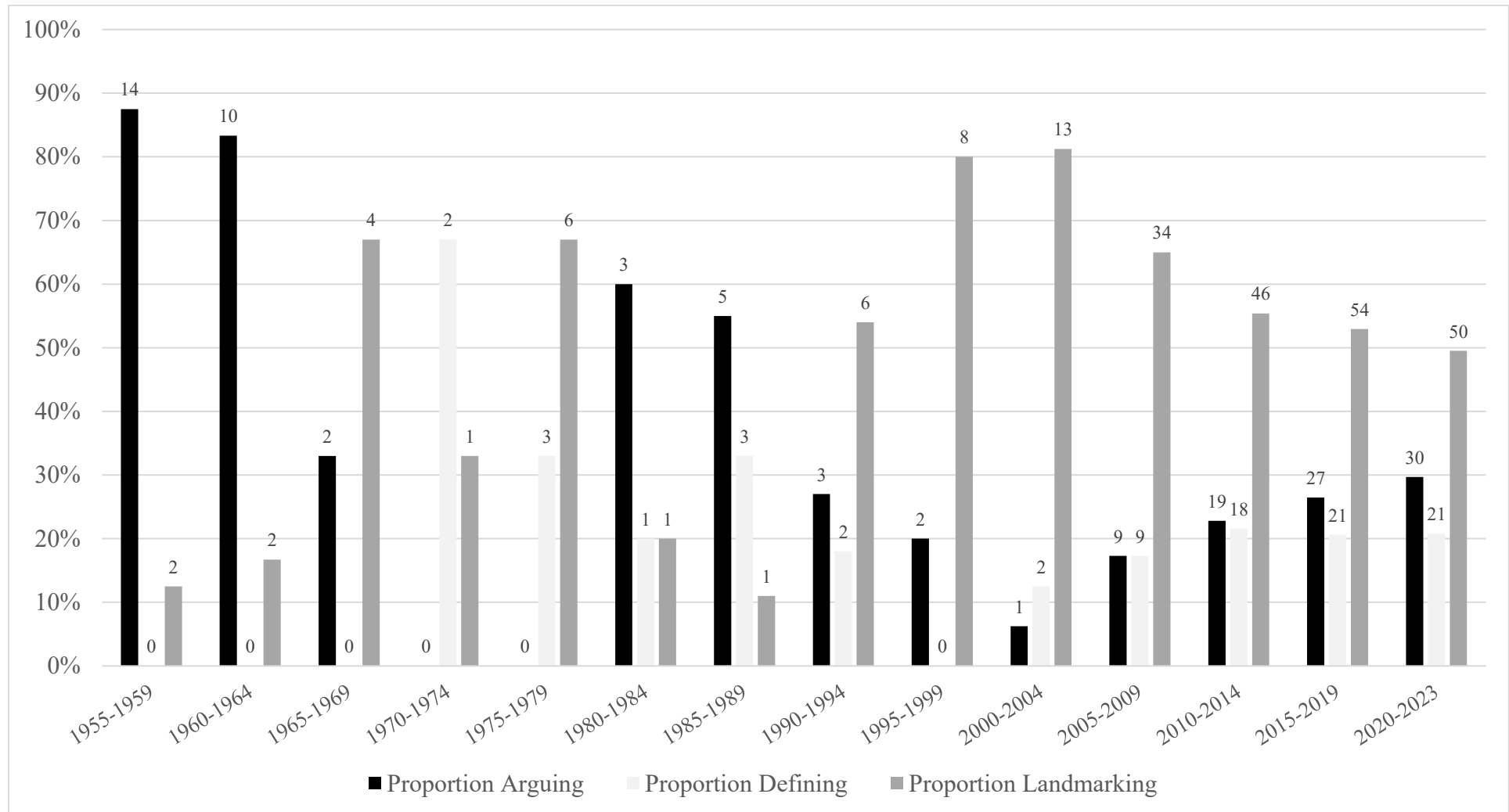


FIGURE 3. Shifts in the uses of *SRB* over time*



* The bars refer to the proportion of the number of articles mentioning a use; the number at the top of each bar indicates the exact number of articles mentioning the use.

FIGURE 4. Distribution of uses of *SRB* across knowledge domains over time

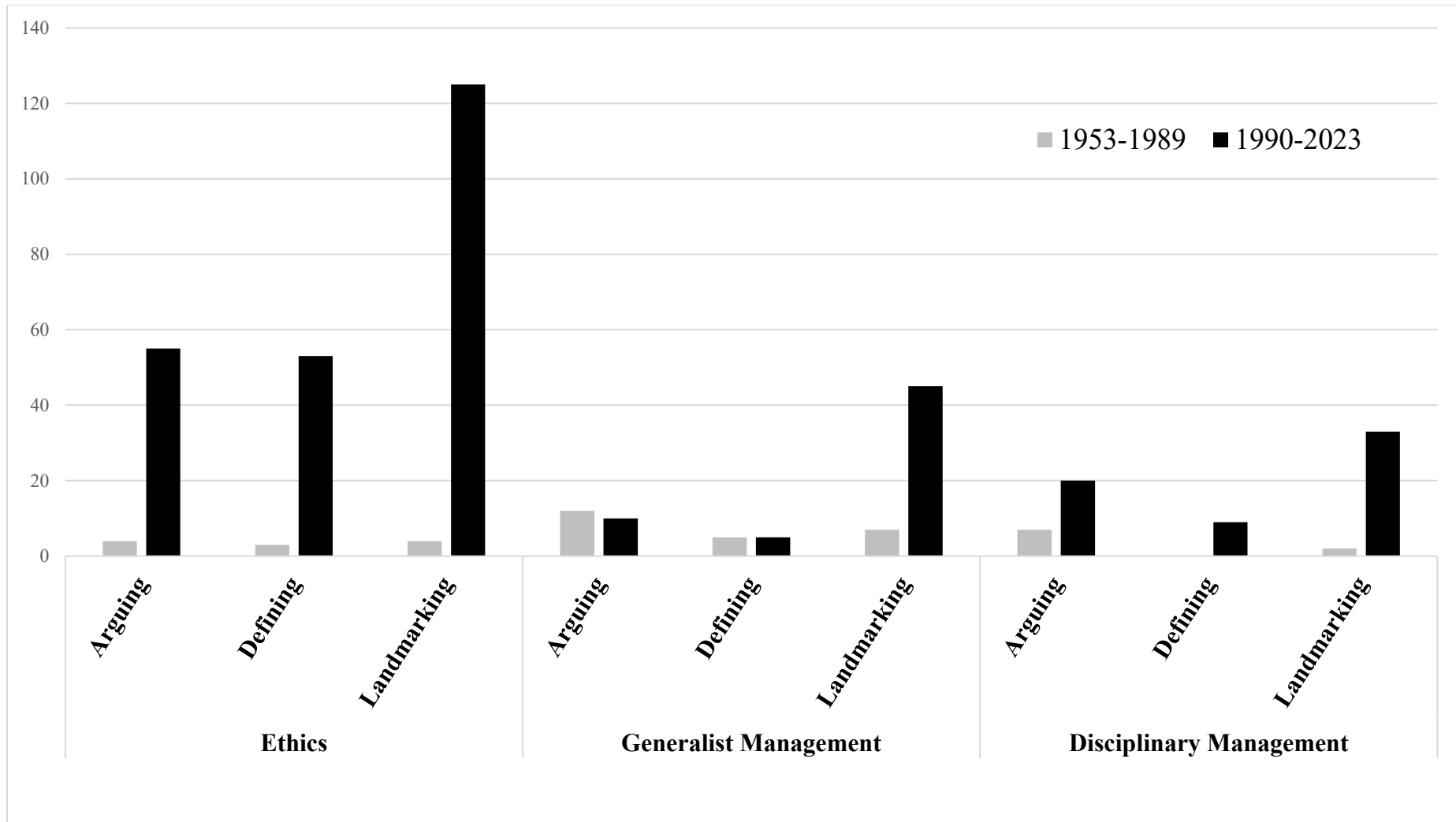


FIGURE 5. Average breadth and depth over time

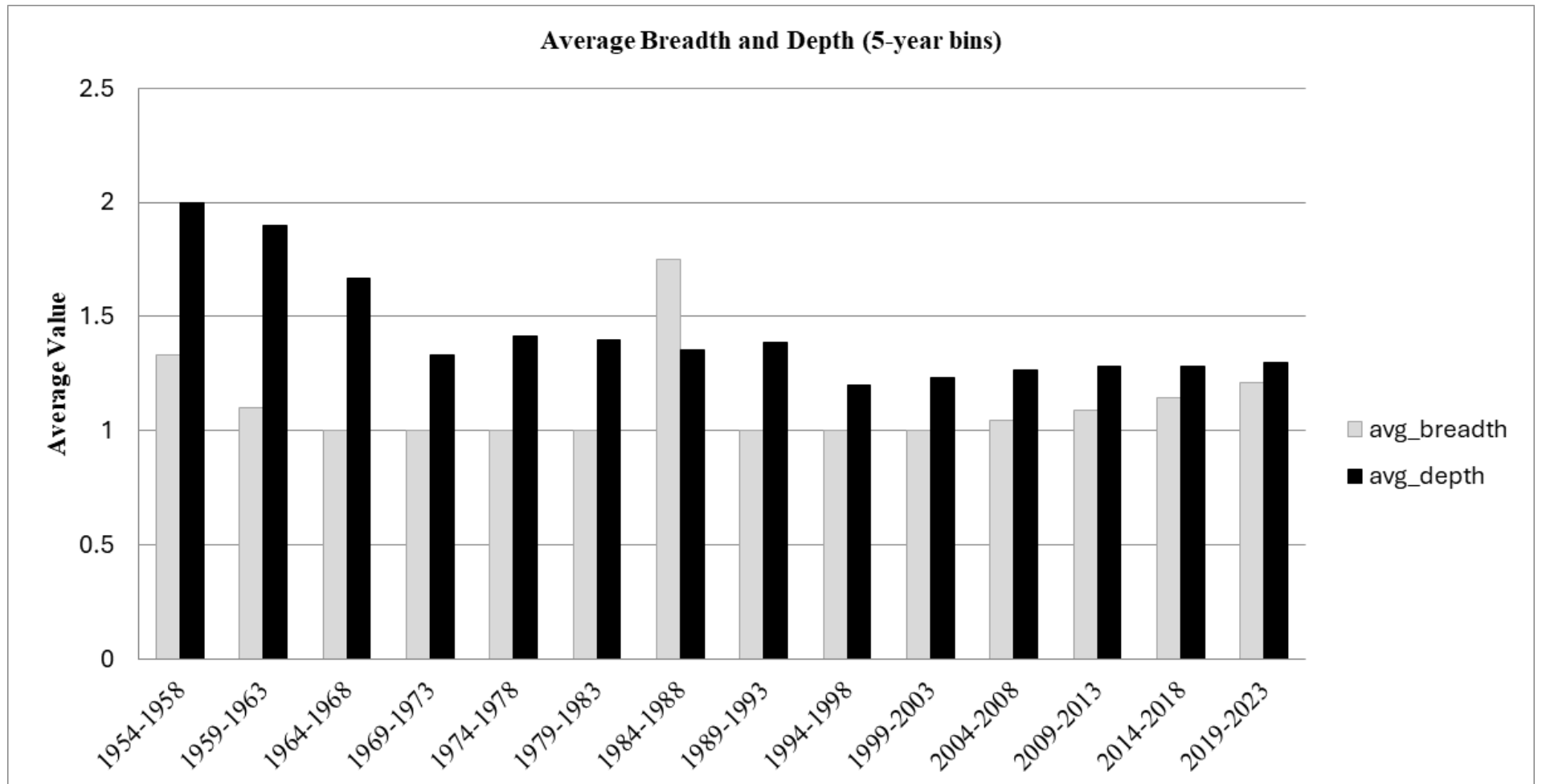


FIGURE 6. Average breadth and depth by *SRB*'s Use or Combination of Uses

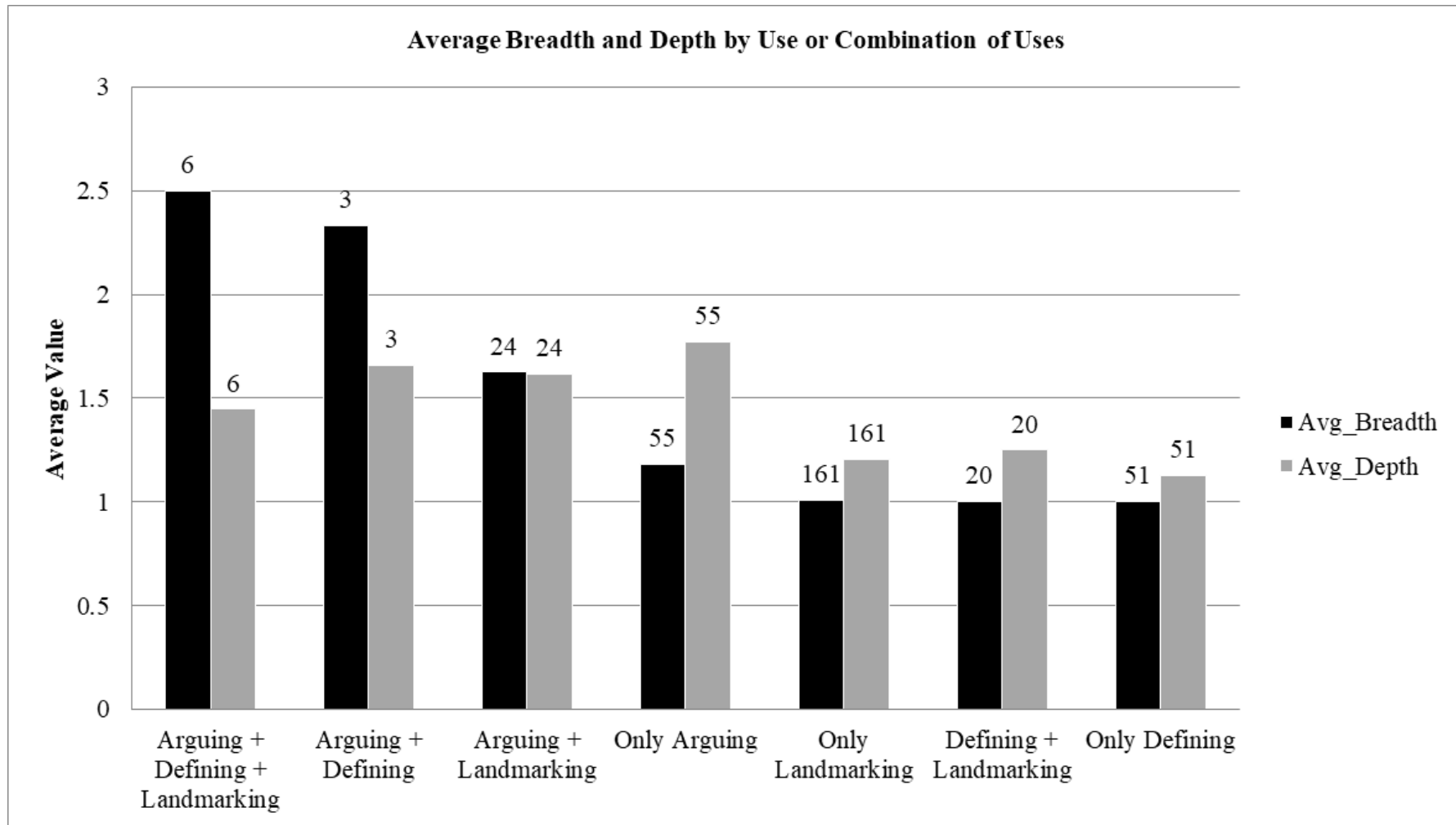
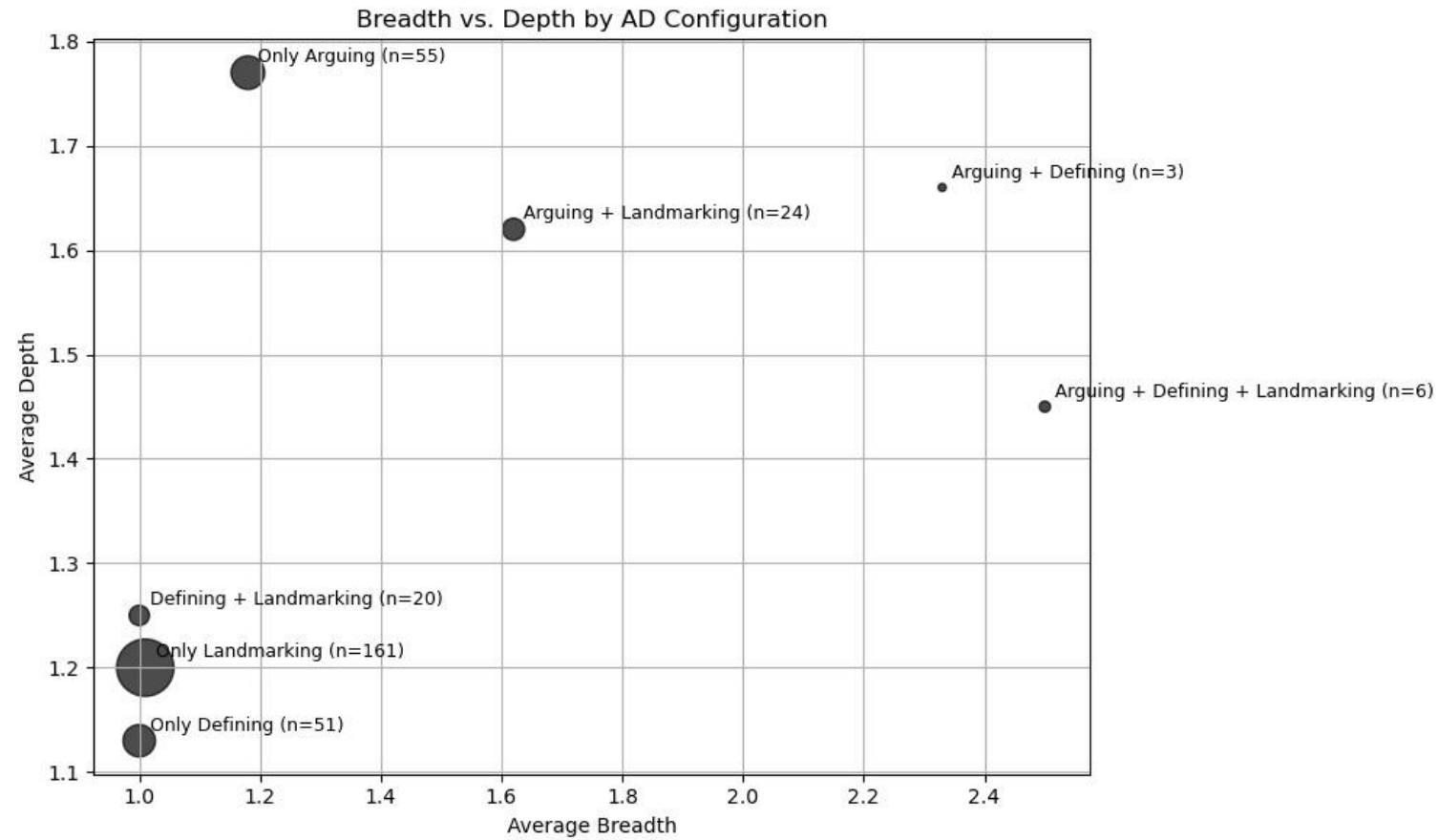


FIGURE 7. Levels of breadth and depth by *SRB*'s Use or Combination of Uses



Appendix A. Supplementary illustrations for the three uses

Uses	Specific use of SRB or of Bowen's figure	Illustrative citation from the corpus
Arguing	Mobilizing SRB to argue for the consideration of multiple groups when studying social responsibility beyond just corporations	Bowen's (1953) assertion that scholars need to study a range of groups, not just large corporations, that have reflected on the role of business in society. (Tadajewski, 2017: 976)
	Mobilizing SRB's economic arguments for extending the role of businesses beyond profit maximization	Likewise, Bowen highlights that corporations produce more than just goods, but also 'working conditions' and 'living standards' (Bowen, 1953, p. 113) and thus argues emphatically for a broader conceptualization of firms' economic and social responsibilities. (Fritsch, 2022: 13)
	Using SRB's publication context to trace the religious roots of CSR	Prominent publications (e.g., Bowen's 1953 classic, <i>Social Responsibilities of the Businessman</i> , or Heald's 1970 work, <i>The Social Responsibility of Business</i>) noted the religious, Protestant underpinnings motivating leaders' concerns since the mid-nineteenth century (Bazin & Korica, 2023)
Defining	Using concepts or elements from page 6 definition to define a CSR-related concept [here: <i>Corporate Social Performance</i>]	Bowen's (1953, p. 6) definition of CSP, which suggests that firms, in addition to maximizing profits, should voluntarily seek to "pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" [...] (Bingham et al, 2011)
	Using concepts or elements from page 6 definition to define CSR	In general, the concept [of CSR] conveys an integration of business policies, decisions and actions with social and environmental concerns (Bowen, 1953, Glavas and Kelley, 2014) (Pasceiha et al., 2023)
	Using concepts or elements from page 6 definition to define CSR [here, by differentiating it from other constructs such as charity]	Beyond simple philanthropy or charity, corporate social responsibility (CSR) represents a more sophisticated doctrine that requires businesses to be responsible for the consequences of their actions (Bowen, 1953)
Landmarking	Attributing parenthood	[...] of his early and seminal work, I would submit that Howard Bowen should be called the "Father of Corporate Social Responsibility". (Carroll, 1999: 270)
	Tracing historical origins	[the] modern era of social responsibility, however, may be marked by Howard R. Bowen's 1953 publication of <i>Social Responsibilities of the Businessman</i> , considered by many to be the first definitive book on the subject. (Carroll, 1979: 497)
	Searching for a starting point	The idea of CSR takes us back to Bowen (1953) who wrote the seminal book <i>Social Responsibilities of the Businessman</i> (Anwar et al., 2021)

Endnotes

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- ⁱ For the sake of writing simplicity, we refer to the field of ‘business ethics’ here broadly, including academic works related to business ethics proper (e.g., published in the pages of this journal or in outlets such as *Business Ethics Quarterly*) as well as works from the broader field of business and society or social issues in management (e.g., including journals such as *Business and Society*).
- ⁱⁱ For a full account of this controversy, please see Solberg and Tomilson (1997). The controversy had a relatively happy ending for Bowen who attended the same year the meeting of American Economic Associations in Chicago in 1950 in his quality of President of the American Finance Association: He had suddenly acquired the status of “celebrity” (Bowen, 1988) and received a standing ovation for having refused to compromise the economics’ academic standing of his faculty for political reasons (Solberg & Tomilson, 1997).
- ⁱⁱⁱ At the time the Federal Council of the Churches of Christ included 29 Protestant and Orthodox Church bodies in the United States (Bowen, 1953: vii).
- ^{iv} This project, funded by the Rockefeller Foundation, aimed at providing Protestant thinkers with responses to the *Rerum Novarum* encyclical published by Pope Leo XIII in 1891 (Pasquero, 2005).
- ^v Bowen also onboarded leading scholars of the time in this project—the series includes Kenneth E. Boulding’s *The Organizational Revolution: A Study in the Ethics of Economic Organization*—and Bowen also co-authored the final volume: *Christian Values and Economic Life* (1954).
- ^{vi} While automated text analysis could be used to process a larger citation pool, we opted for a manual approach for two key reasons. First, our inductive and interpretive research question required close reading to capture how scholars engage with *SRB*—something difficult to achieve through automation. Second, many of the 14,000 citations come from inconsistent sources (e.g., reports, theses), which could skew results. Following field-level review standards, we therefore prioritized quality and interpretability over scale in the present study.
- ^{vii} We recognize that our quantified operationalization of breadth and depth is informed by a scoring technique that is certainly not as sophisticated as metrics used to evaluate dimensions such as “breadth relevance” or “depth relevance” in bibliometric analyses (see, e.g., Ster & Tol, 2021). However, our operationalization is consistent with our definitions of these constructs as stated in our research questions, as well as with our particular use case of identifying patterns within a variety of ways of engaging with classics that we induce qualitatively. Our indicators correspond to a “quantification strategy” in the sense of Langley (1999), based on the counting of the recurrency of various first-order codes.
- ^{viii} Arguably, and as suggested by one of our reviewers, we could have designed a fourth categories of uses—in addition to *arguing*, *defining* and *landmarking*—to capture those papers that actually *engage critically* with the book and its content, and evaluate ourselves critically these critical modes of engagement (e.g., positive and negative critiques). However, such critical modes of engagement were excluded by our sampling strategy, in line with recommendations for Citation Context Analysis that excludes the paper citing too many times the book. Nevertheless, we present and discuss these papers and their core arguments in this section.
- ^{ix} To evaluate the robustness of these last results, we conducted an ordinal logistic regression analysis using citation-level data to assess whether the purpose of citation—classified under the three aggregate dimensions of arguing, defining, and landmarking—predicts the depth of engagement with *SRB*. While the overall depth scores remain relatively low across all citation types, this quantitative analysis reveals some differences: citations used for arguing are significantly more likely to exhibit higher depth scores, whereas those used for landmarking ($\beta = -2.57$, $p < 0.001$) or defining ($\beta = -2.69$, $p < 0.001$) are associated with even shallower engagement. The model fits the data well (log-likelihood = -272.00 ; AIC = 552.0; BIC = 568.3), offering statistical support for the patterns identified in our qualitative coding.