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Process Quality Evaluation for Taking CSR from the Perspective of Stakeholder Service

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ABSTRACT

Enhancing corporate social responsibility (CSR) performance is often considered in relation to improving the quality of taking CSR. In this context, measuring CSR performance serves as a crucial starting point. However, due to the inherently qualitative nature of CSR, efforts to enhance its quality should go beyond the actions of measuring CSR performance – quantitative performance metrics. Despite this, academic literature reveals a significant gap in methodologies for evaluating the quality of taking CSR alongside performance measurement. This paper proposes a framework to evaluate the quality of taking CSR by conceptualising CSR as a service delivered to multiple stakeholder groups, thereby associating service quality with the quality of taking CSR. Adopting a mapping approach, this research reviews the existing CSR-related literature to explore narratives from diverse perspectives. Drawing on the Service Quality Gap Model, these perspectives are applied to evaluate the quality of taking CSR. The research contributes to evaluating the quality of taking CSR by presenting an evaluation framework grounded in the Service Quality Gap Model. This research advances the field by introducing an evaluation framework rooted in the Service Quality Gap Model, which is crucial for companies aim to enhance their CSR performance, become more socially responsible, and align with the UN's sustainable development goals (SDGs).

Keywords: Corporate Social Responsibility (CSR), quality evaluation, service quality, stakeholder groups

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INTRODUCTION

In the past seven decades ago, the development of CSR has evolved significantly, and today this term is often rephrased as SDGs or ESG. Are we growing tired of having a discussion about CSR? Is CSR becoming obsolete? SDGs were proposed as a framework to plan CSR (Fallah Shayan et al., 2022), while ESG,

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was defined as a measurable sustainability assessment (Kaźmierczak, 2022). In relation to sustainability, Peretz and Stronen (2024) identified it as a valuable domain for examining the strategic nature of CSR; and it has been proposed as the focus of debating "How can CSR be sustainable?" in the 2010s-2020s (He, 2023). Furthermore, with respect to the SDGs, Fernández Souto et al. (2023) underscored their tight connection to CSR, emphasising the critical role of socially responsible behaviour of organisations in achieving the 2030 Agenda. Therefore, both SDGs and ESG are CSR-related concepts. To date, CSR remains a prevalent and relevant topic.

When CSR is taken, is its quality considered? The first attempt to classify CSR actions, Carroll's CSR pyramid (He, 2023; Morales-Parragué et al., 2022), outlined CSR as, from bottom to top, being responsible for corporate profitability, the law, ethics, and corporate citizenship (Carroll, 1991). In short, CSR was described as doing something good. "Good" can be a positive evaluation of quality; in this sense, does "doing something good" mean "doing something quality"? Given the complexity of CSR in nature, it should encompass not only doing something good but also doing what is right. Regarding the evaluation for taking CSR, existing research contribute to CSR performance and the quality of CSR reporting. It seems that quality is rarely taken into consideration until the outcomes of taking CSR was observed; however, maintaining quality is an ongoing process.

To determine if the actions of an organisation are ethical and are appropriate, the quality of its CSR taken should be evaluated; and this involves evaluating the process quality of taking CSR from stakeholder expectations to delivery. Such an evaluation can apply a theory of adaptation approach to model service quality gaps in CSR context. This research aims to develop a quality evaluation framework for taking CSR. Such evaluation is essential if corporations intend to improve their CSR performance, thereby becoming more socially responsible and aligning with the UN's sustainable development goals (SDGs).

The next section reviews the literature on CSR, service quality, and stakeholder expectations and perceptions, structured under three subtitles: (1) a focus on the quality of taking CSR; (2) CSR and service quality; and (3) CSR as a service to stakeholders. The third section explains the application of the Service Quality Gap model in the CSR context. The subsequent section presents the results of contextualising the Service Quality Gap model and develops a quality evaluation framework for taking CSR based on these results. Finally, the research is reviewed, and further relevant research of relevance is proposed.

LITERATURE REVIEW

This section reviews the literature on CSR, service quality, and stakeholders. It is organised into three parts. The first part outlines the historical evolution of CSR, drawing on He's (2023) review, and emphasises that although sustainability has become a central theme in recent debates, the quality of taking CSR has received limited scholarly attention. It is followed by a part that explores studies investigating the relationship between CSR and service quality, which collectively demonstrates a positive relationship between the two. Finally, here is a part reviewing CSR from the stakeholder perspective, viewing CSR as multistakeholder, where the quality of taking CSR depends on the alignment of stakeholder expectations and perceptions, and highlighting Parasuraman et al. (1985) Service Quality Gap Model which addresses the gap between these two dimensions.

A Focus on the Quality of Taking CSR

He (2023) explored the developmental history of CSR, highlighting the period up to the 1950s is classified by different literature reviews (Carroll, 2008; Latapí Agudelo et al., 2019; Mishra, 2019) as the embryonic phase of CSR. The period 1950s (e.g. Bowen, 1953) is considered the birth of CSR by a substantial number of scholars (He, 2023). Over the following seven decades, the main debate on CSR focused on various questions: "Do social responsibilities exist in business?" (the 1950s-1970s); "What should CSR be like?" (the end of the 1970s); "To whom should corporations be responsible?" (the 1980s-1990s); "What results should CSR achieve?"; "How to benefit from CSR?" (the 2000s-2010s); and "How can CSR be sustainable?" (the 2010s-2020s) (ibid., 2023). Despite this extensive development, the quality of taking CSR has not been a central focus in academia until now. The debate on "How can CSR be sustainable?" implies a need to seek an approach to maintaining and improving the quality of taking CSR. However, existing research lacks a focus on CSR quality.

CSR and Service Quality

A study by He and Li (2011) suggested that it is not necessary for corporations to simultaneously achieve high association with both CSR and service quality (SQ) among their customers. CSR and SQ are distinguished into two dimensions of a corporation: CSR relates to societal concerns or corporate character, while SQ focuses on improving long-term customer relationships (Brown & Dacin, 1997; Kim & Kim, 2016; Luo & Bhattacharya 2006; Mittal et al., 2015). Mahmood and Humphrey (2013) noted that CSR has evolved into value creation and respecting stakeholder expectations. To be socially responsible, corporations should respect customer expectations, considering customers as one of their important stakeholder groups and improving long-term relationships similar to SQ as mentioned above. Garcia de los Salmones et al. (2005) and Goyal and Chanda (2017) found from their research that a positive relationship exists between CSR initiatives and SQ evaluation. Similar results can be found in Poolthong and Mandhachitara's (2009) research, concluding that appropriate CSR initiatives enhance corporations' positive perceptions of SQ and stakeholder attitudes. Huang et al. (2014) also found a significantly positive effect of CSR on SQ.

CSR as a Service to Stakeholders

According to Teixeira et al.'s (2018), CSR is considered a multistakeholder responsibility; i.e. CSR is a responsibility to serve different stakeholder groups, where the quality of taking CSR can be defined as a stakeholder-oriented CSR-related service quality. Regarding this, stakeholder opinions are central to CSR discourse (Ismail & Shujaat, 2019), ensuring corporations are accountable to their stakeholders (Fadun, 2014). Before formulating CSR policies, corporations should take a consideration into stakeholder expectations, contributing to a positive corporate image (Dober & Halme, 2009; Eweje & Palakshappa, 2009; Veleva, 2010; Bagire et al., 2011; Epstein & Widner, 2011; Fadun, 2014). Costa and Menichini (2013) noted that some scholars (Becker-Olsen et al., 2006; Greening & Turban, 2000; Peterson, 2004; Turban & Greening, 1996) highlighted that stakeholder perceptions of corporate responsible behaviour derived from CSR practices, making the measurement of perceived CSR key to assessment. Therefore, both stakeholder expectation and stakeholder perception are essential to take into account in taking CSR. Considering consumers as a main stakeholder group, the Service Quality Gap Model (Parasuraman et al., 1985) addresses the importance of the relationship between consumer expectation and perception in evaluating service quality. Maintaining CSR quality is an ongoing process, and the dominant methodological approaches for evaluating process quality in academic research include systematic literature reviews (such as De Meyer & Claes, 2018; Snyder, 2019; Thomas et al., 2023), model-based evaluations (such as Donabedian, 1988; Stufflebeam, 2000), qualitative and mixed methods (such as Thomas et al., 2023), and empirical performance measurement such as De Meyer & Claes, 2018).

METHODS

One predominant definition of CSR by Carroll (1979, 1991) describes it as the "economic, legal, ethical and discretionary (philanthropic) expectations that society has of organisations at a given point in time". This relates to stakeholder expectations in areas of economy, law, ethics, and philanthropy placed on organisations. In terms of service quality and stakeholder expectation, the Service Quality Gap Model (Parasuraman et al., 1985) is a suitable reference for evaluating the quality of taking CSR. In the context of this research, among the four approaches suggested by Jaakkola (2020) for designing conceptual articles, *theory adaptation* is found to be the most appropriate approach. Theory adaptation emphasises the modification of existing theoretical frameworks and their application to new contexts, rather than the collection of primary data. Compared to conventional research methods such as interviews or surveys, an extensive literature review is a more appropriate research method for this study. This is because an extensive literature review enables the synthesis of existing scholarly work, facilitates the identification of theoretical gaps, and

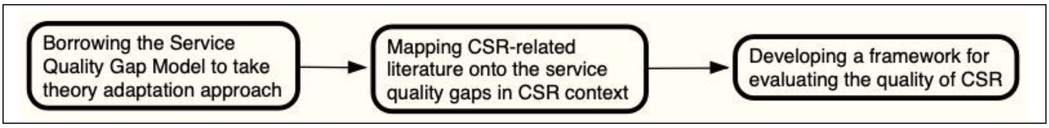

Figure 1. Visualisation of methodology
Source: Authors' own work

allows for the adaptation of the theory to a new context – namely, CSR – without the need for primary data collection. In this way, the extensive literature review serves as a foundational tool for conceptual and theoretical development.

The Service Quality Gap Model (Parasuraman et al., 1985) was adapted by defining the conceptual domain of CSR and giving meaning to service quality gaps in the CSR context based on CSR-related literature. The themes used for searching, selecting, and reviewing this literature were derived from He's (2023) exploration of the developmental history of CSR as mentioned in the part of *A Focus on the Quality of Taking CSR* in literature review section. This process resulted in the development of a quality evaluation framework for taking CSR (Figure 1). Based on the Service Quality Gap Model, the quality gaps of taking CSR may include:

a. Stakeholder expectation on CSR-management perception on CSR gap (CSR-GAP1)
b. Management perception on CSR-CSR quality specification gap (CSR-GAP2)
c. CSR quality specification-CSR delivery gap (CSR-GAP3)
d. CSR delivery-external CSR communication gap (CSR-GAP4)
e. Expected CSR-perceived CSR gap (CSR-GAP5)

RESULTS AND DISCUSSION

In the methods section, it is assumed that the quality gaps of taking CSR can be categorised into five dimensions. To address these gaps, issues within each dimension must be considered. Accordingly, the CSR-related literature reviewed is organised in five dimensions, considering five issues, including:

1. What stakeholders are identified, and how can their expectations be met?;
2. How can CSR be translated into implementation?;
3. How to implement CSR in practice?;
4. How to communicate CSR implementation legitimately?; and
5. How to align stakeholders' perception with their expectation regarding CSR?

Based on these considerations, a quality evaluation framework for taking CSR is developed (Table 1). This framework is structured around three themes:

1. CSR quality gap, which specifies the particular quality gaps in taking CSR;

2. The questions for evaluating the quality of CSR taken by an organisation, which provides guiding questions for evaluating the quality of taking CSR;
3. "Quality" answers, which presents normative responses around taking CSR with quality derived from the reviewed CSR-related literature

Table 1
Quality evaluation framework for taking CSR

CSR Quality Gap (GAP)	The Questions (Q) for Evaluating the Quality of CSR Taken by an Organisation	"Quality" Answers (A)
CSR-GAP1: Stakeholder Expectation on CSR-Management Perception on CSR Gap	**Q1a**: Who are the stakeholders of your organisation in specific? **Q1b**: What issues do these stakeholders expect you to address?	**A1a,b**: Responses may include various individuals or groups (e.g. activist groups, customers, customer advocate groups, unions, employees, trade associations, competitors, suppliers, government, political groups, and owners) and the issues relating to their interests in the surveyed organisation.
	Q1c: How important are these issues?	**A1c**: Responses may reflect the power, urgency and legitimacy of the issues expected to be addressed by the surveyed organisation.
CSR-GAP2: Management Perception on CSR-CSR Quality Specification Gap	**Q2a**: How far would your organisation stretch its responsibilities in its CSR strategies?	**A2a**: Responses may reflect issues relating to the role of stakeholders play in the CSR strategies of the surveyed organisation.
	Q2b: What issues would you take up based on these CSR strategies?	**A2b**: Responses may reflect issues relating to social issues taken by the surveyed organisation.
	Q2c: How meaningful are do you think taking up these issues?	**A2c**: Responses may reflect issues relating to the integration of shared value into corporate strategies.
	Q2d: How does your organisation combine economic, social, and environmental strategies? Do you have any successful case to share?	**A2d**: Responses may reflect issues relating to the integration of social, environmental, ethical human rights and consumer concerns into business operations and core strategy and the collaboration with stakeholders conducted by the surveyed organisation.
	Q2e: Do the CSR strategies of your organisation consider "context" in taking up each issue?	**A2e**: Responses may reflect issues relating to, externally, the consideration of each individual business context, and internally, the cultural and structural factors, values, management style, empowerment, and teamwork of the surveyed organisation itself.
	Q2f: Specifically, do the CSR strategies of your organisation have global or local concerns?	**A2f**: Responses may reflect issues relating to culture, the regulatory environment, NGOs, global standards, and local distinctive characteristics considered by the surveyed organisation.

Table 1 (*continued*)

CSR Quality Gap (GAP)	The Questions (Q) for Evaluating the Quality of CSR Taken by an Organisation	"Quality" Answers (A)
GAP3: CSR quality specification-CSR delivery gap	**Q3a**: What principles motivate your organisation to implement CSR?	**A3a**: Responses may reflect issues relating to legitimacy, public responsibility, and managerial discretion of the surveyed organisation;
	Q3b: What are the processes your organisation acts in implementing CSR?	**A3b**: Responses may reflect issues relating to environmental assessment,stakeholder management, and issues management of the surveyed organisation;
	Q3c: What are the outcomes your organisation achieves from its CSR implementation?	**A3c**: Responses may reflect issues relating to social impacts, social programmes, and social policies of the surveyed organisation.
GAP4: CSR delivery-external CSR communication gap	**Q4**: What are the purposes of your organisation to externally communicate CSR?	**A4**: Responses may reflect issues relating to the surveyed organisation's creation of (pragmatic, moral, cognitive) legitimacy, which includes (1) perception, impact and promotion; (2) image and reputation; (3) performance; and (4) persuasion.
GAP5: Expected CSR-perceived CSR gap	**Q5a**: What is CSR in your concept? **Q5b**: What CSR do you expect to be taken by this organisation? **Q5c**: What CSR expected needs to be improved in your perception?	**A5**: Responses may reflect issues relating to business ethics, stakeholder management, sustainability, corporate citizenship, creating social value, conscious capitalism, and purpose-driven business expected and perceived by the specific stakeholders of the surveyed organisation.

Stakeholder Expectation on CSR-Management Perception on CSR Gap (CSR-GAP1) – What Stakeholders are Identified, and How can Their Expectations be Met?

GAP1 in the Service Quality Gap Model refers to the discrepancies between consumer expectations of quality service and executive perceptions of these expectations (Parasuraman et al., 1985). In the context of CSR, stakeholders – not just consumers – have relevant service expectations. The stakeholder perspective is at the heart of CSR's concept, even though there is no fixed definition (Adib et al., 2021; Dahlsrud, 2008; Lindgreen et al., 2009). The key to improving the quality of taking CSR from this perspective is to meet stakeholder expectations efficiently and effectively. Quality here encompasses two dimensions: effectiveness and efficiency. Effectiveness involves meeting the expectations of the stakeholder groups in the maximum number within a given timeframe, while efficiency prioritises addressing the most important stakeholder expectations first within that timeframe.

According to R. Edward Freeman's stakeholder theory (1994), stakeholder groups of a very large organisation may include the parties from internal groups (employees and owners) to external ones (activist groups, competitors, customers, customer advocate groups, government, political groups, suppliers, trade associations, and unions). Organisations need to specify all relevant stakeholders as the first step, followed by prioritising and addressing their most important expectations. Mitchell et al. (1997)'s stakeholder classification model translates this importance into the claims of power, urgency, and legitimacy. Furthermore, according to the discussion of "dynamism in stakeholder- manager relations" (abid., 1997), stakeholder categories can change overtime. In the HE sectors, as illustrated by He (2023), students can be categorised as definitive stakeholders or dominant stakeholders on the basis of the urgency of their needs responded through HEI's CSR activities towards them.

Management Perception on CSR-CSR Quality Specification Gap (CSR-GAP2) – How can CSR be Translated into Implementation?

GAP2 in the Service Quality Gap Model exists between management perceptions of what consumers expect and the firm's service quality specification (Parasuraman et al., 1985). In the context of CSR, management perceptions shape CSR strategy, guiding its implementation. The key to improving the quality of taking CSR in this perspective involves developing an explicit CSR strategy that specifies good practice. In this regard, Nijhof et al. (2008) suggested that it is necessary for companies to get to know how to answer the questions on the extent they need to stretch their responsibilities, the issues they need to take up, the way to define those issues, and the methods to make a successful combination of economic, social, and environmental strategies. These questions can be explicated from the literature:

The answer to the question of "how far companies need to stretch their responsibilities" (Nijhof et al., 2008, p.153) can be derived from the agreement of several scholars (Fukukawa et al., 2007; Galbreath, 2009; Polonsky & Jevons, 2009; Vaaland et al., 2008) that the stakeholders play a central and ascendant role at the heart of CSR strategy, and stakeholder theory plays a vitally important role in the implementation of CSR strategy (Adib et al., 2021). The undertaking of CSR is within the scope that the stakeholders can play a central and ascendant role; In practice, Galbreath (2009) suggests that, to achieve a full integration of CSR into strategy, it is necessary to consider social issues as strategic issues. This responds to the question of "what issues companies take up" (Nijhof et al., 2008, p.153). From a strategic perspective, social issues should be taken up; In terms of the question of "how those issues (i.e. social issues) are given meaning" (Nijhof et al., 2008, p.153), according to Bosch-Badia et al. (2013), during the period between 1990 and 2010 there has been a shift on the focus of CSR from financial returns towards shared value. Similar concern can be referred to Porter and Kramer (2006)'s claim that shared value could be integrated into corportate strategies. In this sense, the meaning of social issues can be given as shared value; The EU updated its CSR strategy. Published in 2011, it stated that enterprises should establish a process to incorporate social, environmental, ethical human rights and consumer issues into their business operations and core strategy, working closely with their stakeholders (European Commission, 2011). This can be a response to the question of "how economic, social, and environmental strategies are successfully combined" (Nijhof et al., 2008, p.153).

The strategic development of CSR calls for a consideration of globalisation in CSR strategies when meeting with global issues (He, 2023). Galbreath (2006) identified culture, global standards, NGOs, and the regulatory environment as four key factors in addressing global CSR strategy. He also argues that the implementation of CSR strategies needs to be localised in a global context: in many cases, CSR strategies developed in one country are applied similarly across the globe; however, since each country has its own unique characteristics, the CSR landscape can differ signifcantly from one country to another (Rochlin & Boguslaw, 2001; Waddock & Smith, 2000); Localisation presents as a form of contextualisation. In a more general sense, Van Marrewijk (2003) emphasised tailoring CSR strategies to the specific contexts of individual business. In terms of 'contextualising' CSR strategy, its adoptation should take cultural and structural factors, organisational value, management style, empowerment, and teamwork, aiming to develop innovative behaviour (Revuelto-Taboada et al., 2021).

CSR Quality Specification-CSR Delivery Gap (CSR-GAP3) – How to Implement CSR in Practice?

GAP3 in the Service Quality Gap Model highlights the gap between service quality guidelines and actual service quality (Parasuraman et al., 1985). The key to improving the quality of taking CSR in this perspective involves aligning CSR delivery with its specifications of CSR. The flow from CSR specifications to CSR delivery reflects CSP (corporate social performance) model by Wood (1991), viewing CSR in the context of a comprehensive structure (İyigün, 2015; Jamali, 2008) and adopting an integrated approach (Mishra, 2019) from motivation (what underlies the specifications of CSR), process (in what way CSR should be delivered), to outcome (what can be achieved by delivering CSR).

Specifically, this model goes beyond simplying outlining various forms of social responsibilities by examining the issues which relate to the principles that motivate responsible behaviour, the processes that respond to social issues and the outcomes that are from those actions (Jamali, 2008). There are three levels of motivation for corporations to be socially responsible. These levels include the institutional level (focusing on the principle of legitimacy), the organisational level (based on the sense of public responsibility), and the individual level (originating in the discretion and responsibility of managers) (Jamali, 2008). Corporate responses are seen in the actions such as addressing (key) issues, assessing environmental impacts, and managing stakeholder groups; and the performance outcomes encompasses the social effects of corporate behaviours, the corporate programmes designed to meet responsibilities, and the corporate policies developed to manage social issues and stakeholder concerns (Jamali, 2008). Therefore, from specifications to delivery, it necessitates to align the motivating principles for responsible behaviour, the responsive processes, and the performance outcome.

CSR Delivery-External CSR Communication Gap (CSR-GAP4) – How to Communicate CSR Implementation Legitimately?

GAP4 in the Service Quality Gap Model occurs when external communication about service quality exceeds the actual perceptions of consumers (Parasuraman et al., 1985). Generally, this gap is caused by exaggerated promotion. In the context of CSR, (external) communication aims to create corporate legitimacy, achieved when promotion aligns with morality (Nielsen & Thomsen, 2018). It is the situation that a corporation achieves a strong record of CSR in history, keeps at CSR practices over time, and/or adopts a communication strategy focused on dialogue, interaction, and collaboration, rather than relying on overblown marketing and unrealistic promises. The key to improving the quality of taking CSR in this perspective is to communicate CSR implementation legitimately.

Nielsen and Thomsen (2018) outlines four perspectives which CSR communication enables corporations to create their legitimacy, including pragmatic legitimacy, moral legitimacy, cognitive legitimacy, which has four perspectives: (1) perception, impact and promotion perspective – seeking knowledge about stakeholders (relating to pragmatic legitimacy and cognitive legitimacy); (2) image and reputation perspective – monitoring and controlling the environment (relating to pragmatic legitimacy); (3) performance perspective – creating stakeholder value, collaboration and engagement (relating to pragmatic legitimacy and moral legitimacy); and (4) conceptional and rhetorical perspective – persuading stakeholders (possibly relating to each of legitimacies). If CSR communication fails to establish pragmatic legitimacy, cognitive legitimacy, or moral legitimacy to an organisation, it is not conducted legitimately.

Expected CSR-Perceived CSR Gap (CSR-GAP5) – How to Align Stakeholders' Perception with Their Expectation regarding CSR?

GAP4 in the Service Quality Gap Model addresses the differences between consumers' expectations and their perceptions in relation to service quality. Their perceptions are dependent on all GAP1, GAP2, GAP3, and GAP4 (Parasuraman et al., 1985). Particularly, both actual service delivery and external communications can directly affect consumer perceptions. The key to improving the quality of taking CSR in this perspective involves understanding what stakeholders expect to perceive.

To begin with, it is critical to learn what CSR is in stakeholders' concepts. These concepts contribute to their expectations regarding CSR. Scholars e.g. Keinert (2008), Crane et al. (2014), and Carroll and Brown (2018) have explored CSR-related concepts. The latest study within them points out current concepts related to CSR include business ethics, conscious capitalism, corporate citizenship, creating social value, purpose-driven business, stakeholder management, and sustainability.

The framework in Table 1 can be used for carrying out surveys (interviews or questionnaires), engaging many management-level individuals of an organisation and specified stakeholders in responding to the questions in this framework. It should be noticed that the questions under GAP1-GAP4 are applied to enquiry about the organisation's management-level individuals; while the rest are expected to be responded by the organisation's stakeholders. Responses will be analysed to evaluate the quality of taking CSR. The "quality" answers in the aforementioned framework provide reference points for this evaluation. Currently, there are no specific metrics for evaluating the quality of taking CSR, and it largely depends on the quality of responses.

CONCLUSION

This paper proposes a quality evaluation framework for taking CSR by adapting Parasuraman et al. (1985)'s Service Quality Gap Model. In this theory adaptation, CSR is defined as a stakeholder-oriented CSR-related service quality, and the key to improving the quality of taking CSR in each perspective is discussed with support from CSR-related literature. The "quality" answers to improve the quality of CSR taken in each perspective offer theoretical benchmarks for desired CSR practices. However, in practice, these answers may not come, or even reverse answers may be given. In any case, this paper is initial theoretical research of exploring the quality of taking CSR. He (2023) stated that all CSR, ESG, and SDGs are in the realm of sustainability. Further research could link the quality of taking CSR with ESG and SDGs, followed by categorising this quality on the basis of sustainability e.g. social sustainability, environmental sustainability, and economic sustainability of Elkington (1994, 1997)'s triple bottom line which focus on people, planet, and profit. Moreover, Primasari (2025) reiterated Sánchez-Teba et al.'s (2021) finding that the lack of clear definitions for CSR and corporate sustainability (CS) resulted in ambiguity in their implementation and reporting. Consequently, CS – as sustainability at the corporate level – emerges as a valuable research theme, with particular need for a comprehensive, accessible, and CSR-based. Besides, empirical research is expected to apply this evaluation framework in practice, engaging the corporations – which are the representatives in taking CSR and/or take the quality improvement of taking CSR into consideration – in evaluating their quality of taking CSR. In summary, this paper makes a significant contribution by introducing a novel CSR quality evaluation framework grounded in the Service Quality Gap Model, while also proposing theoretical linkages to ESG criteria and the SDGs. Additionally, it advocates for the establishment of more precise definitions of CSR and CS. The paper underscores the importance of practical implementation of the proposed CSR evaluation framework, encourages active corporate involvement in the assessment and enhancement of CSR quality, and calls for the development of clearer, more consistent definitions of CSR and CS within real-world practices.

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