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Unifying CSR and Responsibility Accounting: Towards an Integrated Accountability Framework

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Abstract. Traditional responsibility accounting and accountability frameworks often lack integration of corporate social responsibility, despite corporate social responsibility being considered a paramount of modern business practice. Business managers increasingly face challenges when balancing various often competing stakeholder interests in complex and dynamic environments, which complicates high-quality decision-making. This study reviews and synthesizes academic literature on responsibility accounting and CSR to identify the strengths and limitations of conventional accountability systems and to explore the underlying motivations behind socially responsible management. The aim of this study is to propose an integrated accountability framework which includes not only financial goal setting and tracking, but also socially responsible management evaluation and decisions. Societal expectations from businesses have significantly increased, but corporate social responsibility is often perceived as a company's promotional asset or image-enhancement strategy aimed at boosting profitability, which fundamentally contradicts the principles of socially responsible business. Corporate social responsibility should not be evaluated in isolation from overall business performance. To ensure that CSR serves as a genuine driver of sustainable economic development rather than a symbolic gesture, it must be embedded within the broader performance management system. The proposed framework emphasizes the need to integrate CSR throughout all key management processes, including organizational structure analysis, responsibility center goal-setting, performance evaluation, and accountability control.

Keywords: responsibility accounting, management accounting, CSR, stakeholders.

JEL Code: M41, M49.

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Introduction

The activities of business organizations shape our current society and, at the same time, lay the foundation for future generations. Today, we live in a rapidly changing global environment in which business leaders face challenges in managing complex processes, identifying the underlying assumptions behind large volumes of constantly shifting data, and generating insights that enable informed, high-quality decision-making.

Business leaders are typically held accountable for a specific business area and are responsible for the outcomes within their assigned domain. These outcomes are managed through responsibility accounting systems. Responsibility accounting has been extensively examined by scholars over the past century, focusing on principles of control, the importance of planning and accountability, the evolution of accounting practices, continuous improvements in tools and methodologies, and the impact of digitalization and automation (Mackevičius, 2004; Kanapickienė, 2009; Gliaubicas, 2012; Mackevičius et al., 2016; Kren, 2016; Mahmud et al. 2018; Zureich, 2023; Yasar, 2024; Lingnau, 2024; Odonkor et al. 2024 and others). Overall, researchers in responsibility accounting have primarily explored ways to enhance corporate efficiency, improve financial performance, and increase firm value by providing relevant, timely, and high-quality information to decision-makers.

Meanwhile, societal expectations from businesses have significantly increased. Not only are financial results important, but corporate social responsibility (CSR) has become an integral component of successful business strategy. In practice, CSR is often perceived as a company's promotional asset or image-enhancement strategy aimed at boosting profitability. Its meaning, benefits, and applications are widely discussed. CSR has also been the subject of extensive academic inquiry (Benabou and Tirole, 2010; Durmaz et al., 2011; Navickas and Kontautienė, 2011; Baden, 2016; Gallagher et al., 2017; Csikósová et al., 2020; Glanze et al., 2021; Rudžionienė and Gedutienė, 2022; Balcerzak et al., 2023; Buertey et al., 2023; Fatima and Elbanna, 2023; Cardillo and Basso, 2025; Choi et al., 2025, and others), with scholars emphasizing its importance to society and its impact on a company's financial performance.

The concept of responsibility is broad, philosophical, and often controversial. Legal, moral, ethical, social, financial, cultural, and historical dimensions of responsibility have been widely explored. According to the 18th-century German philosopher Immanuel Kant's ethical theory, the morality of human actions lies in their intent rather than their consequences. From this perspective, intentions should be evaluated over results, advocating for a worldview in which the goals of others are considered as important as one's own. Kant believed that humans, as rational beings, act and think logically (Kant, I., 2007; as cited in Terec-Vlad et al., 2017). The 20th-century philosopher Hans Jonas (1979) also explored the problem of responsibility. He argued that the rapid advancement of science and technology poses risks due to their irrational application, implying that the extinction of humanity as a species could become a reality. In this context, we all bear responsibility for one another and for the preservation of life itself. Responsibility is no longer merely individual—it becomes collective. Along the same lines, the 20th-century German philosopher Karl-Otto Apel (1993) highlighted the ethical issue that, given society's accelerated development, individual responsibility is no longer sufficient. Instead, we must share responsibility for the future of humanity. According to Apel (1993), moral responsibility created prior to any agreement is more important than the agreement itself; compliance should only be discussed afterward. From a philosophical standpoint, responsibility is a moral obligation to consider the consequences of one's actions — an obligation that, when applied to responsibility accounting, compels organizations to evaluate their impact on people, society, and the environment.

However, those responsible for corporate governance face challenges in reconciling shareholder-driven financial goals with the duties of social responsibility. Companies no longer have the longevity they once did in previous centuries. In today's competitive and ever-changing markets, leaders are forced to focus primarily on business survival, which is only possible by achieving strong financial performance.

Short-term financial outcomes remain the dominant metric in executive incentive and accountability systems.

From a legal standpoint, the responsibility to ensure social justice and regulate economic and environmental processes lies with governments. Yet today, some multinational corporations surpass nation-states in terms of economic and political influence, while businesses tend to prioritize profit maximization over social and economic justice. Zwier (2018) and Chattoe-Brown (2023) analyzed widespread corporate irresponsibility, emphasizing that power itself can foster incompetence and harm because the powerful can afford to ignore legitimate concerns. As Edward Thurlow once stated, “Corporations have neither bodies to be punished, nor souls to be damned; therefore, they do as they like” (Thurlow, as cited in Faldetta et al., 2022). Nevertheless, corporations are still responsible for the standards they apply in business practices. Transparency can help to strengthen that responsibility. The growing popularity of business ethics standards is, on the one hand, a positive example of how business should operate. On the other hand, the absence of serious consequences for non-compliance can render these standards ineffective. In some cases, ethical standards may even create an illusion of accountability—suggesting that enough has been done, that no further change is needed—and thus serve more as a marketing strategy than as a genuine commitment to responsible action.

It is increasingly recognized that the pursuit of short-term financial goals and the neglect of social responsibility can limit the long-term value and positive societal impact of organizations. This creates a need for a broader perspective on responsibility and accountability systems. Scholars (Lingnau and Kreklow, 2011; Mook, 2020; Carnegie et al., 2021; Carnegie et al., 2024) highlight the accounting profession's immense potential to influence societal processes — not only in the interest of individual companies but also for the public good. However, this potential remains largely untapped. Researchers are therefore calling on fellow academics to explore how accounting professionals can contribute to a sustainable world and serve public interests — not merely as technical experts representing business interests, but as equal social partners. As such, the integration of corporate social responsibility into accounting practices must be explored.

The aim of this study is to propose an internal accountability system that incorporates social responsibility, in light of the growing significance of CSR and the predominantly financial focus of current responsibility accounting systems. The research is based on an analysis of scholarly literature, examining both individual and collective responsibility in the business environment, as well as the advantages and shortcomings of traditional responsibility accounting and accountability frameworks. The study analyzes factors that motivate companies to act in a socially responsible manner. A content analysis of academic sources is conducted, with systematic organization and critical evaluation of the collected information. The limitations and risks associated with traditional responsibility accounting and accountability systems are discussed, considering common CSR motives, sustainability maturity levels, and developments in management control concepts. Based on the research findings, the study offers a proposal for integrating CSR into responsibility accounting and accountability systems.

1. Evolution of the accountability framework

An accountability system is a broad organizational framework encompassing responsibility accounting processes, mechanisms, and information management systems that enable managers to monitor and control performance across different levels. This study focuses specifically on responsibility accounting, a subset of management accounting. The primary objective of responsibility accounting is to assign accountability for specific areas of activity and to monitor performance against predefined goals or budgets.

The origins of management accounting can be traced back to the early 20th century. Frederick Winslow Taylor, often regarded as a pioneer of modern management accounting, applied a scientific approach to cost accounting. As an engineer concerned with production and commercial efficiency, he developed a structured accounting system that incorporated performance indicators and comparisons, helping organizations understand the significance of numerical data. Although he never claimed to be an accountant or to have invented something original, Taylor believed that a sound cost accounting system was one of the most important elements of business management. His cost accounting methods gained significant popularity in the pursuit of efficiency (Chen and Pan, 1980).

Authors who have explored the development of cost and management accounting (Gliaubicas, 2012; Mahmud et al., 2018; Odonkor et al., 2024, among others) note that cost accounting systems became more widely implemented in the 1920s due to increasing needs for decentralization, accurate information, and analytical insight. In large organizations and corporations, it became difficult — if not impossible — for a single manager to track all necessary information in a timely manner and make informed decisions. Consequently, accountants, engineers, and other specialists began to examine company policies, procedures, cost classifications, reporting formats, and lines of accountability.

This led to the gradual development of the concept of decentralized authority, whereby accountability is distributed across levels, and each level reports to higher-level executives through a chain of command. The concept of decentralization itself dates back to ancient Egypt. Delegating authority has long been recognized as an effective approach, both in business and in nonprofit organizations. The term “responsibility accounting” gained popularity in the 1950s, emerging as a solution to the growing need for budget forecasting and accountability for both budgeted and non-controllable expenses.

With the rapid advancement of technology and the widespread adoption of digital systems, new horizons have opened up for responsibility accounting in terms of both capabilities and potential. It has become much easier to process vast amounts of data quickly. Information is now accessible to managers far more rapidly — often in real time — which gives companies that were early adopters of digital tools a distinct advantage in making timely and high-quality decisions. Given that businesses, as profit-oriented entities, are primarily focused on financial outcomes, it is no surprise that this powerful technological potential was first utilized to enhance operational efficiency, improve competitive advantage, and grow market share.

In recent years, we have entered an even more advanced reality — one shaped by artificial intelligence (AI), which has significantly impacted many aspects of life, including corporate management and accounting. The volume of available and processable data is increasing daily, and data-driven decision-making is becoming more accessible. However, along with rapidly spreading innovations and technologies come not only opportunities but also risks and ethical dilemmas. Yasar (2024) conducted a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis to evaluate AI’s impact on management accounting practices. Many other scholars have also explored the use of AI in this field (Babich et al., 2022; Alizadeh et al., 2023; Nwobodo et al., 2024; Verma and Singh, 2024, among others). These and other studies reveal that automating business processes can save significant time for analysis and decision-making. Companies now have access not only to internal but also to substantial external information, which opens the door to professional transformation. However, this also introduces the risk that people may begin to rely too heavily on algorithmic decisions. Undervaluing human judgment and professional reasoning can be dangerous. It is essential for socially responsible leaders to make thoughtful, human-centered decisions, rather than blindly following automated recommendations. Excessive reliance on AI may severely undermine employee motivation and damage business outcomes if automated, formulaic evaluations overshadow professional judgment and the moral duty of accountability.

Although the world has changed beyond recognition over the past century (see Figure 1), responsibility accounting has remained structurally consistent in the context of these transformations. Driven by globalization and digitalization, the volume and speed of accounting processes have increased significantly due to the growing amount of data. Despite advances in automation and data availability, the core principles of responsibility accounting and accountability framework have remained largely unchanged. Responsibility accounting has evolved in form, but not in essence — its focus on financial outcomes continues to dominate. Accounting practices continue to follow relatively stable standards that have remained largely unchanged over time.

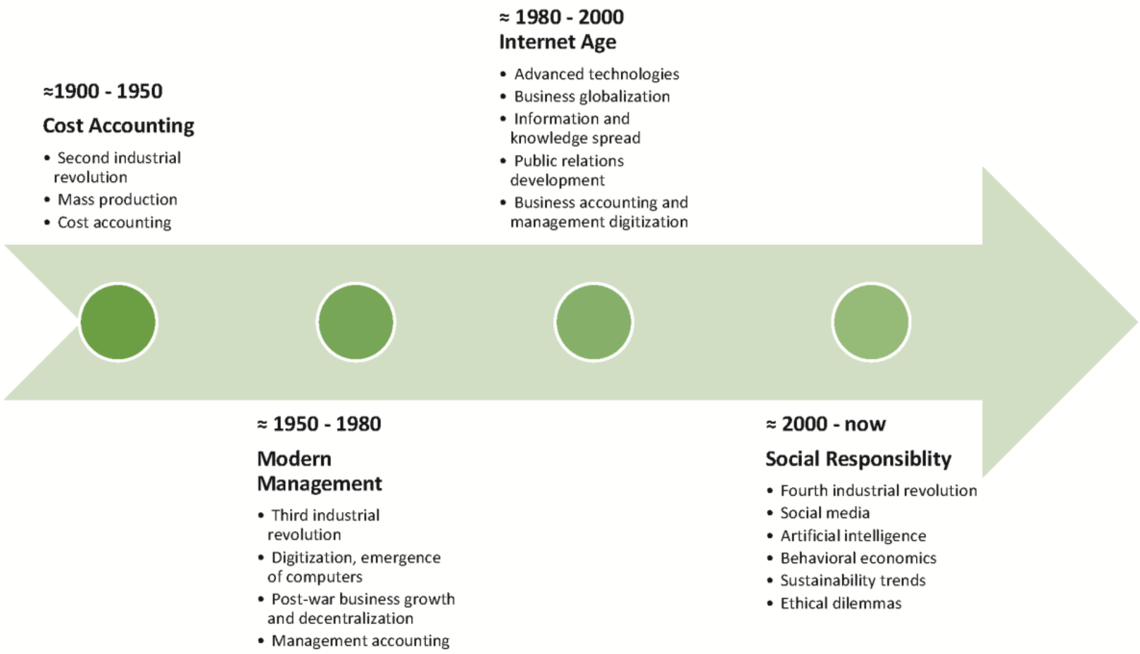

Figure 1. **Evolution of the responsibility accounting framework**
Source: authors' own study

In summary, accounting, responsibility, and business are inextricably linked. It is impossible to manage and responsibly control global enterprises without responsibility accounting. When effectively implemented, responsibility accounting plays a critical role in organizational performance by providing empowered individuals with the tools necessary to evaluate their activities and make goal-oriented, results-driven decisions. As a tool for business management and control, responsibility accounting has remained conceptually consistent over the past century. However, its significance has increased substantially due to globalization and the rapid growth of digitalization. Despite this, responsibility accounting continues to serve primarily as a mechanism for managing corporate profit and value. The dimension of social responsibility — essential for modern business — is not reflected in traditional management accounting frameworks. Therefore, it is crucial to examine the structure and application of responsibility accounting and accountability systems within internal corporate control, in order to assess their potential and limitations in supporting socially responsible decision-making.

2. Structure of the responsibility accounting and accountability framework

The classical responsibility accounting and accountability system is based on the principle of decentralization, where each individual is held accountable only for a specific area under their control. Kingsley et al. (2014), in their analysis of responsibility accounting, noted that decentralization is more evident in profit-oriented organizations. Its positive impact on planning and control includes greater flexibility, clearer communication, better-trained lower-level employees, higher motivation among middle managers, and faster decision-making processes. However, the authors also highlight potential drawbacks. Friction may arise between departments, especially when their results are interdependent. Tasks may be duplicated, information chains may become longer and more costly, and a narrow-minded focus on departmental results may emerge. Managers may begin shifting costs between units to protect their own performance metrics. Therefore, it is essential to establish clear and appropriate accounting and accountability procedures, along with well-defined and properly prepared budgeting formats and content at different organizational levels. Decentralization is most easily implemented through the formation of responsibility centers. Mackevičius (2003) defines a responsibility center as "a specific unit of activity headed by an individual who holds defined responsibilities, authority, and rights to make decisions in order to contribute to the achievement of the company's objectives."

Typically, four types of responsibility centers are identified: cost centers, revenue centers, profit centers, and investment centers. Cost centers are the most common type. Although these units contribute to generating company revenue, their performance cannot be measured directly in terms of income generation. Revenue centers are accountable only for revenue, not for profit. However, if profitability declines, they are expected to investigate the causes and take corrective action. Profit centers are established when companies operate individual units across different regions or when divisions handle the sale of different products or services. These centers enjoy a high degree of autonomy, allowing them to respond more flexibly to constantly changing market conditions. Investment centers hold the highest level of influence, as they can make decisions concerning costs, revenues, profits, and investments (Žaptorius, 2017). All types of responsibility centers are closely interconnected, and effective communication among them is critical.

Although responsibility centers are most commonly formed based on functional areas of responsibility, alternative classification criteria are also possible (see Table 1). Classifying responsibility centers according to additional dimensions helps navigate complex organizational structures and supports the development of efficient information management processes and business reporting systems.

Table 1. **Alternatives for classification of responsibility centers**

Classification attribute	Types of responsibility centers
By operational function	Production, service centers
By nature	Actual, notional centers
By composition	Simple, composite centers
By duration	Temporary, permanent centers
By purpose	Strategic, operational centers
By organizational level	Company-level, divisional, departmental, team, product-level centers
By hierarchical structure	Homogenous horizontal, heterogeneous horizontal, pyramidal structures

Source: Tamulevičienė (2014)

When establishing responsibility centers, it is essential to follow the principles of autonomy, accountability, subordination, and information management, as emphasized by Mackevičius (2019) and Žaptorius (2017). This means that the boundaries of responsibility and decision-making freedom must be clearly defined, specific, and well-documented. The responsible individual must assume personal accountability for assigned duties, reporting and hierarchical relationships must be explicitly defined, and the information provided must be reliable, timely, and non-redundant.

Mackevičius et al. (2016) emphasize that company managers must be genuinely interested in the performance of all responsibility centers to ensure their effectiveness in achieving the overall organizational goals. They also note that insufficient attention is given to this issue, and the academic literature provides only isolated suggestions for evaluating the performance of individual centers. The authors examine the structure of responsibility accounting and its application, highlighting that a decentralized organizational system is more advantageous than a centralized one due to more accurate information for prompt decision-making, stronger motivation among lower-level managers to improve, and the ability of top management to focus on the strategic direction of the company. However, the authors also point out potential drawbacks of decentralization, such as lack of competence or knowledge in decision-making and misalignment of departmental goals, which can lead to adverse consequences and weaker overall results. Therefore, when developing a responsibility accounting system, it is essential to define its objectives and expected outcomes, establish responsibility centers with clearly delineated areas of accountability, prepare budgets for those centers, and design specific reporting formats for budgetary control based on defined performance indicators (both financial and non-financial). These reports should present not only the variance amounts but also the underlying causes. Moreover, lower-level information must be integrated into higher-level reports. The structure of the responsibility accounting system is illustrated in Figure 2.

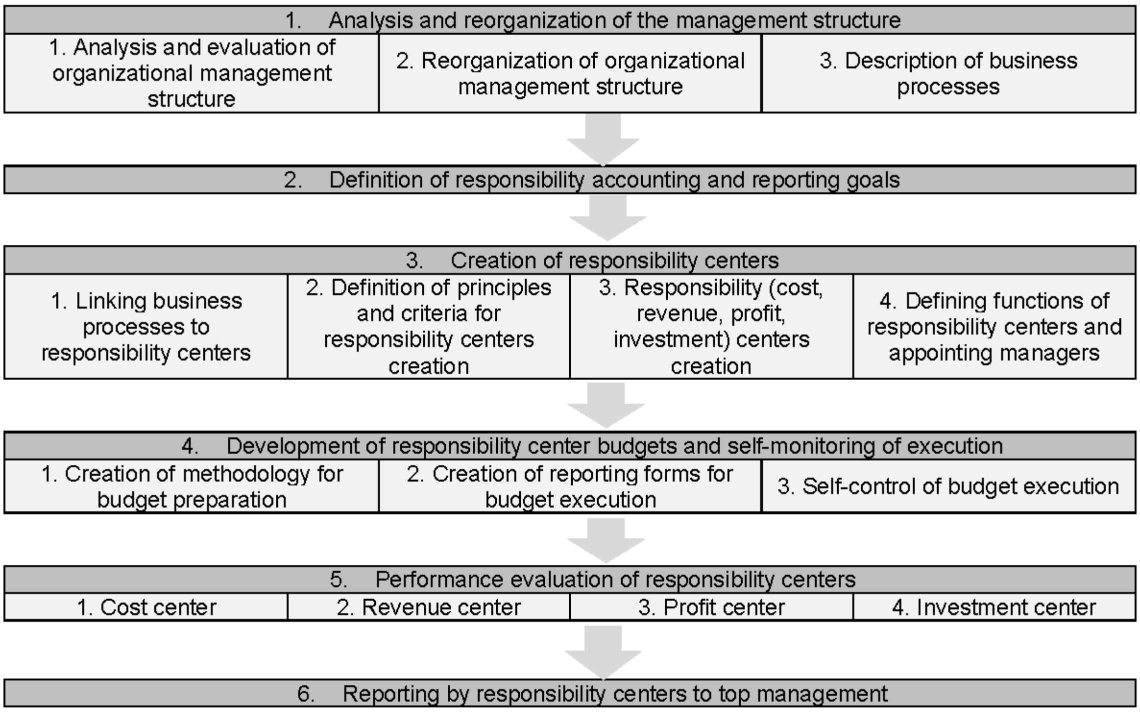

Figure 2. **Structure of the responsibility accounting and accountability framework**
Source: Mackevičius et al. (2016)

In summary, the classical structure of the responsibility accounting and reporting system — based on the principles of decentralization, the formation of responsibility centers, budget planning, and accountability for variances — has both strengths and limitations. While it facilitates clearer and more efficient communication, it is narrowly focused on specific areas of responsibility, strictly limiting individuals' autonomy and accountability to their assigned roles within a particular responsibility center. This system is inherently designed for profit-oriented organizations and does not incorporate elements of CSR. In today's world, this is no longer sufficient. Ongoing global transformations inevitably provoke discussions about ethical and moral responsibility toward people and society, prompting the need for practical ways to systematically elevate business standards, promote responsible enterprise practices, and prevent actions that fail to meet societal expectations for public well-being. Therefore, it is essential to explore ways to adapt the classical reporting system in order to support managers in adopting a socially responsible approach to business management — one that goes beyond financial considerations.

3. Expanding the boundaries of responsibility within the accountability framework

In standard responsibility accounting and financial reporting, only the economic or profit-related aspect of accountability is reflected, primarily focusing on the company's profitability. CSR is traditionally understood as a voluntary sacrifice of profit for the sake of social interest. CSR or sustainability is seen as a voluntary business commitment to practices that contribute to sustainable economic development. This concept is grounded in stakeholder dialogue and accountability for the economic, social, and environmental impact of business activities, as well as ethical conduct. Through their actions and influence on the social environment, companies can either mitigate or exacerbate the key social and economic challenges faced by contemporary society. Today, CSR has become a fashionable term among modern corporations. Its core pillars are widely recognized as Environmental, Social, and Governance (ESG). In many sources, this responsibility is referred to as the “Triple Bottom Line” (3BL), which encompasses the three essential dimensions of accountability: People, Planet, and Profit (3P).

Despite the emergence of higher accountability standards and increasing external pressure, companies often misinterpret the functions of socially responsible business or selectively adopt CSR principles only in areas most favorable to them. This indicates that CSR is often perceived more as a marketing tool or image-enhancing strategy aimed at increasing profits, rather than as a genuine means to address social and environmental issues (Simanavičienė et al., 2012). Prosocial behavior is strongly associated not only with tax incentives but also with image — the desire to appear good not only to others but also to oneself. However, for CSR to serve as more than an image element and truly help correct market imperfections and inequality, it is not enough to simply "do good"; one must also understand the psychology of giving and its effects on market dynamics and systemic balance. While politicians and activists are well aware of the motives behind prosocial behavior and tend to exploit them, we still lack sufficient insight into how decentralized prosocial behavior impacts market forces and inequality (Bénabou and Tirole, 2009). Sustainability or CSR reporting is often assessed in isolation from financial and operational results due to the lack of clear integration principles or standardized methodologies. As a result, such reports often rely on subjective assessments rather than standardized criteria, which limits comparability, diminishes practical value for decision-making, and creates opportunities for selective disclosure and interpretation.

The separate evaluation of CSR and the lack of clearly defined accountability mechanisms highlight the need to reconsider traditional boundaries of control, particularly regarding responsibility for actions that employees may only indirectly influence. The principle of controllability argues that employees should not be held accountable for outcomes beyond their control. However, Zureich (2022) challenges this theory, suggesting that assigning responsibility for uncontrollable outcomes — such as team performance — may in fact lead to better decision-making. This positive effect is more pronounced when the uncontrollable factors are sufficiently informative and when individuals are more goal-oriented. Some organizations exclude uncontrollable factors from performance metrics using analytical systems based on organizational structure or accountability indicators, while others do not. The new theory suggests ignoring the principle of controllability, proposing that holding employees accountable for events beyond their direct control encourages them to pay greater attention and learn from broader organizational dynamics. Such learning from external events is considered one of the most critical forms of experience acquisition in modern organizations.

Organizations invest heavily in information technologies such as Enterprise Resource Planning (ERP) systems, which allow employees to access information beyond their immediate responsibilities. Even when this information is not directly used for performance evaluation, it can provide valuable insights to support better decision-making within the scope of one’s role. However, as Zureich (2022) notes, some employees may never utilize this valuable information due to a form of tunnel vision, focusing only on their narrow areas of responsibility. The essence of the new theory lies in the idea that holding employees accountable for events beyond their direct control can help eliminate tunnel vision, allowing them to gain experience from a broader context. Research shows that highly goal-oriented individuals tend to ignore unrelated information sources, sometimes unintentionally missing important context simply because it does not appear relevant at the time. However, when they are held accountable for such broader outcomes, these events gain relevance, and their attention widens. While this may have little impact on purely technical tasks, it becomes crucial when employees must use available information to make complex decisions.

This helps explain why many organizations are increasingly using shared organizational goals and motivational tools such as employee stock options. These mechanisms aim to encourage employees to think beyond their individual responsibilities and contribute to maximizing overall corporate value. Such a motivation system could be successfully expanded to include the CSR dimension. In today's world, employees and managers have access to vast amounts of meaningful information. The ability to use this information not only to improve profitability and corporate value but also to foster socially responsible and balanced impact on society and the environment could bring about a significant breakthrough in corporate governance.

4. Motivations behind CSR and their impact on accountability

The adaptation of accountability systems and the utilization of accessible information hold significant potential for promoting socially responsible decision-making. However, in practice, the actual implementation of such approaches often depends on the organization's motives, chosen strategies, and level of sustainability maturity — factors that do not always reflect a genuine commitment to creating long-term value for society.

Today, corporate social responsibility (CSR) is inseparable from the strategies of large enterprises. On the other hand, Terec-Vlad et al. (2017) point out that many corporate executives identify themselves as socially responsible—often for external reasons—while in reality, they do not behave accordingly. The authentic social responsibility of next-generation corporations lies not in donating to charity, but in pressuring public institutions and other organizations to create conditions for developing human capital and using resources ethically. This is because organizations rely on human resources to expand their production capacity. Such efforts create mutual benefits.

Fatima and Elbanna (2022) conducted a review of 123 empirical studies on CSR implementation, aiming to support future researchers in understanding and advancing the topic of CSR strategy implementation (see Table 2). Their work highlights that CSR is viewed from a strategic perspective, which originates from the vision and values of top executives and is not perceived as a cost, but rather as a strategic opportunity to differentiate the organization from competitors.

After analyzing the literature, the authors found that most researchers focus on factors influencing CSR implementation and its effects on organizations. However, there is a lack of research on how these strategies are actually implemented—specifically regarding CSR understanding, integration, communication, and evaluation. One of the most challenging aspects for organizations is prioritizing the diverse needs of stakeholders. These needs vary significantly across organizations, and there is no universal solution for stakeholder prioritization. Therefore, the authors suggest that scholars should attempt to link the various dimensions of CSR implementation.

Table 2. **Level of analysis distribution of CSR implementation research**

Level of analysis	Percentage of research papers
Firm level	62 %
Individual level	26 %
Industry level	2 %
Multi-level	6 %
Other levels (project, interaction etc.)	3 %
Country level	1 %

Source: Fatima and Elbanna (2022)

Customers are considered the most important stakeholder group, as they have the greatest influence on a company's profitability and continued existence. As a result, most studies focus on the impact of CSR on customer attitudes and behavior. However, there is a research gap regarding how CSR affects other stakeholders—such as supplier loyalty and contract compliance, employees, competitors, and society at large. Furthermore, some studies indicate that not all dimensions of sustainability are adequately addressed to ensure the desired balance, and employee well-being is often overlooked in sustainability discussions, even though employees have the greatest influence on organizational culture (Gallagher et al., 2018). For investors analyzing financial statements, it is important to recognize that high social and environmental performance ratings may even have a slightly negative impact on firms' return on assets (Sharma et al., 2024).

In 2021, the International Financial Reporting Standards (IFRS) Foundation established the International Sustainability Standards Board (ISSB) to enhance transparency and promote standardization. This marked an initial step toward formal sustainability reporting standards within the field of accounting. However, financial and sustainability reporting standards currently operate as separate functions, both institutionally and within firms.

CSR report preparers face challenges in distinguishing between economic and social costs, as these are often closely intertwined. One key accounting issue lies in the interpretation of social costs. Economists tend to view social costs as the negative externalities of a company's operations that are ultimately borne by society. In contrast, accountants define social costs as company-incurred expenses that are not necessary for core operations and do not directly generate economic returns but are instead essential for fulfilling corporate social responsibility. There is also a measurement problem, as not all social benefits are easily quantifiable in monetary terms—some benefits may be psychological or moral in nature (Saki et al., 2014).

The ISO 26000 standard for social responsibility, issued in 2010, was a significant step in directing profit-oriented organizations toward "triple bottom line" accountability. Nevertheless, corporate actions and social initiatives still tend to be reactive responses to external pressures, primarily driven by socially conscious consumers. In order to attract such consumers and maintain profitability, businesses adapt their behavior to align with norms of ethical conduct (Soltani and Kolbadi, 2015).

A considerable body of research has examined CSR practices across sectors and their outcomes. Industries operating in highly competitive environments—particularly those whose performance depends on consumer behavior—tend to adopt socially responsible practices more readily and are often eager to publicize them. CSR communication is especially common in sectors such as tourism, food production, apparel, furniture, and retail, where mass consumption and competitive advantage significantly influence profitability. Notably, even in industries where mass consumption is less relevant—or in regions and countries not typically perceived as having high CSR maturity by Western standards—companies have been analyzed in the literature as engaging in socially responsible behavior. Table 3 presents examples of academic studies from various sectors and countries, aiming to identify the most common CSR motivation driving corporate social responsibility practices.

Although there is growing discourse worldwide on green finance and social expenditures, the academic literature does not provide examples of responsibility accounting and accountability systems that practically reflect a decentralized management and accountability structure for CSR aspects. Current research does not adequately address the modern societal need to consider how well a company's internal value system is aligned with financial resource management, the impact of governance principles on society and the environment, and how everyday decisions and leadership styles at both lower and higher managerial levels shape the business culture of a sector or an entire country.

Table 3**. Most popular CSR motives**

CSR research	Research area	CSR motive	Source
Tourism sustainability index through the Triple Bottom Line approach	Tourism	Competitive advantage	Csikósová et al. (2020)
CSR as a tool to combat economic crises	Aviation	Risk management	Durmaz et al. (2011)
IKEA‘s corporate social responsibility	Retail	Competitive advantage	Shuwaler et al. (2020)
CSR and risks in maritime supply chains	Logistics	Higher returns in risk scenarios	Lo (2024)
CSR: Corporate philanthropy or hypocrisy?	Nigerian companies	Profit seeking	Ewanlen and Yuosou (2023)
Maintaining operations of international oil and gas corporations through CSR practices	Oil and gas industry in developing economies	Financial stability	Gyane et al. (2021)
CSR mitigating negative COVID-19 impacts on company performance	Listed South African companies	Competitive advantage and profitability	Buertey et al. (2023)
CSR impact on corporate operational efficiency	Russian real estate companies	Positive impact on efficiency and financial stability	Vasiljeva et al. (2023)
Strategic orientation, CSR, and performance: Mediating and moderating effects in Poland’s food industry	Polish food industry	Positive impact on company performance	Zaborek (2018)
Corporate philanthropy’s effect on economic performance	Lithuanian companies	Future revenue growth	Navickas and Kontautienė (2011)

Source: authors‘ own study

As we are at a stage of societal development where CSR is increasingly perceived as a norm of doing business, yet its continued existence is constantly threatened by external factors, it is essential not to miss the opportunity to integrate and deeply embed CSR values into companies’ internal management systems in a timely and appropriate manner. This will make firms more resilient and transparent when faced with dilemmas or risks that could lead to decisions aimed solely at profit, providing no social benefit or even negatively impacting society and the environment.

The theoretical model by German researchers Glanze et al. (2020) for assessing corporate sustainability maturity, managing sustainability data, and developing IT infrastructure identifies five levels of sustainability maturity. The highest level—the fifth, referred to as the sustainability innovator — is presented as a future vision that companies should strive to achieve (see Table 4).

Conventional responsibility accounting and reporting structures are insufficient to achieve higher levels of sustainability maturity. It is essential to assess external impacts and consider the entire value creation cycle, while continuously improving and adhering to high ethical standards.

The key is to select the most appropriate tools that can help increase an organization’s sustainability maturity level. Various controlling instruments may be employed, such as revenue and cost analysis, strategic cost management, investment return assessment, or simple accountability reports. The range of controlling instruments is very broad; however, to ensure a comprehensive approach to solving company problems, it is important to select and apply only those controlling tools, measures, and methods that enable a holistic evaluation of operations rather than addressing isolated tasks (Tamulevičienė and Subačienė, 2014).

Table 4. **Sustainability or CSR maturity levels**

Level	1.0.	2.0.	3.0.	4.0.	5.0.
Perception level	**Skeptic**	**Opportunist**	**Shaper**	**Creator**	**Innovator**
Focus	Only on finance	Separately on finance and sustainability	Integrated approach to finance and sustainability	Sustainable corporate management	Sustainability management beyond the company
Accountability framework	Commercial Code	United Nations Global Agreement	German Sustainability Code	Global Sustainability Reporting Standards	Value Balancing Alliance Standard
Example indicators	Profitability	Emissions, number of accidents	Recycling rate, employee satisfaction	CO_2 neutrality, employee retention	External impact assessment
Management tools	Cost and Performance Accounting	Process efficiency analysis	Sustainability balance indicators	Scenario analysis	Artificial intelligence applications
Sustainability data management	Ad hoc data collection and evaluation	Various assessments	Certified areas, high data quality	Automated auditable system	Continuous improvement, high ethical standards
IT infrastructure	Standard information system	Separate information systems by department	Integrated company-wide information system	Integrated company-wide “green” information system	Information system covering the entire value creation cycle

Source: Glanze et al. (2020)

Nevertheless, the mere selection of tools is not sufficient—the underlying controlling concept applied in organizational management also matters. According to Friedl, three major controlling concepts are distinguished (see Table 5): information-oriented, coordination-oriented, and rationality-oriented (Lingnau, 2024).

When seeking ways to enhance organizational sustainability maturity and considering controlling concepts, it becomes quite evident that control concepts focused solely on information and monitoring are insufficient. As previously discussed, the strongest influence on managerial decisions comes from external pressures, societal expectations, and elements related to corporate image. The most effective approach would be to rely on a controlling concept oriented toward ensuring rationality, thereby creating additional internal pressure when decisions need to be adjusted and fostering an internally embedded socially responsible corporate culture.

Mook (2020) analyzed emerging trends in sustainability accounting and suggested starting with the existing conventional accounting reports, reviewing and adapting them to align with new sustainability objectives. However, no specific new accounting system model was proposed; the author merely emphasized that, like any new process, this transition would require resources — resources that organizations often lack. Time must be allocated for data restructuring, for mapping relationships with all stakeholders, and for impact analysis. Financial resources may also be needed to implement new information systems. The author underscores that accounting influences behavior and, therefore, can be employed to drive social change. Nevertheless, it is evident that insufficient resources are currently allocated to the expansion of new processes and systems, indicating that new scholarly insights could successfully stimulate further development of this topic.

Table 5. **Controlling concepts**

Controlling Concepts		Main representatives	Application
Information-oriented	Focused solely on information	Reichmann	Provide management with the information necessary for decision-making
	Planning-oriented	Hahn / Hungenberg	Ensure profit-oriented business planning, management, and control through accounting and financial figures
	Regulation-oriented	Baum / Coenenberg / Guenther	Ensure the achievement of company objectives by reporting deviations
Coordination-oriented	Oriented toward the planning and control system	Horvath	Centrally coordinate planning and control by providing the necessary information
	Oriented toward the management system	Kupper	Coordinate management sub-systems
	Oriented toward a meta-management system	Weber	Control with the authority to issue directives (problematic to apply in practice)
Rationality-oriented		Weber / Schaeffer	Since managers are only partially rational and opportunistic, their views must be adjusted to ensure the most rational decisions for the company

Source: authors‘ study based on Lingnau (2024)

Žaptorius (2017), who examined the concept of sustainability accounting, noted that there are many different perspectives on how to use cash flow information to support sustainability and that no single comprehensive methodology exists. In practice, companies tend to focus on various separate elements. This author suggested extending financial accounting with an alternative set of accounts that incorporates environmental, social, and economic costs borne by stakeholders. However, since financial accounting is intended for external users, these elements would be difficult to measure in practice, creating a risk of data manipulation. The author proposes using sustainability accounting accounts as a tool to promote transparency and to employ them for internal sustainability reporting. Although the study examines management control systems in detail, it does not provide a specific proposal on how to integrate social responsibility or sustainability into these systems. However, when discussing budgets and performance indicator systems, the author also notes that the main characteristic of a sound system is the establishment of transparency within the organization. If the corporate culture does not foster a sense of transparency among employees, the system will fail. Based on these insights, when developing a highly transparent system, it is essential to ensure that numbers and information can be trusted, and that nothing is concealed or subject to selective interpretation.

In summary, achieving a socially responsible business model and finding the right balance for companies is not an easy task, which places a particularly significant responsibility on corporate leaders. To ensure that socially responsible business practices are not merely an imitative marketing element designed to boost profits, but rather a genuine effort to advance the global economy, respect society, and protect the planet, it is crucial to integrate elements of social responsibility not only into external corporate reports but also into internal responsibility and accountability control tools. Performance evaluation should not be limited to isolated indicators within a narrow scope of responsibility, but instead encompass a broader information system that reflects multidimensional interconnections and accounts for both individual and collective responsibility for action or inaction.

5. Unifying CSR and responsibility accounting - an integrated accountability framework

Given the need to evaluate performance comprehensively, incorporating both individual and collective responsibility, it is essential to seek an integrated approach that combines the principles of corporate social responsibility and responsibility accounting. To ensure transparency and strengthen managers' moral accountability, greater openness and public disclosure are necessary, so that managerial focus shifts beyond customer opinions — often shaped by carefully curated social image campaigns — and all stakeholders receive relevant, comprehensive information to make informed decisions regarding collective activities and collaboration.

The current narrow perspective of control, where managers are accountable only for activities and outcomes they directly oversee and influence, should be broadened to include the measurement of not only an individual responsibility center's results but also its impact on a wider stakeholder base. Therefore, when designing an organization's structure, it is crucial to analyze and document not only internal processes but also the company's relationships with external actors and strive to assess feedback mechanisms. The objectives of responsibility accounting should align with strategic goals that reflect not only value creation and profitability but also the impact on people and the environment, in line with the "triple bottom line" approach. An integrated internal accountability system, capable of guiding and influencing decisions in the right direction, could significantly enhance decision-makers' motivation to act in a socially responsible manner.

There is no need to search for entirely new tools when it is both feasible and logically sound to adapt and repurpose existing systems to meet new objectives. Figure 3 highlights, through color coding, the proposed modifications to the structure of the responsibility accounting and accountability system, based on the framework of Mackevičius et al. (2016). These changes—focused on incorporating stakeholder impact assessment and evaluation—would allow companies to adjust a well-established accountability system widely adopted in business practice without reinventing new models. The adapted system would enable internal information and management processes to reflect not only economic performance indicators but also CSR-related aspects, particularly the impact on stakeholders.

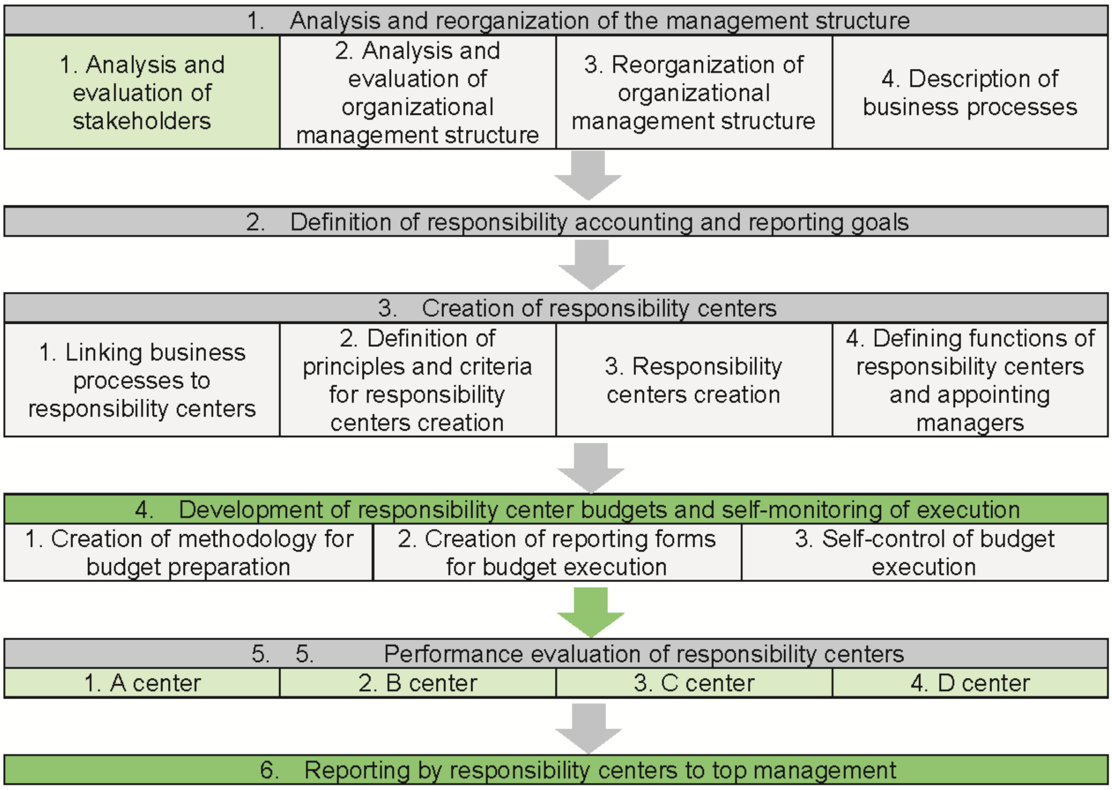

Figure 3. **Responsibility accounting framework adaptation to include CSR**

Source: authors' proposal, based on framework by Mackevičius et al. (2016)

When integrating CSR into responsibility accounting and accountability systems, the following requirements and criteria should be considered:

- Design a system oriented toward a balanced "triple bottom line" – people, planet, and profit.
- Ensure the system supports universal rationality and helps guide and adjust managerial decisions in the right direction.
- Establish responsibility centers based on activities or functions, taking into account the specifics of the business.
- Broaden the scope of control to evaluate multidimensional relationships and the impact of actions or inactions on other stakeholders.
- Set ambitious goals that integrate balanced performance indicators.
- Measure results and ensure accountability not only vertically but also toward peers and, where possible, other stakeholders, thereby promoting transparency, collaboration, and continuous improvement.

When setting objectives, it is essential to consider psychological and behavioral factors, as individual decisions are influenced by social pressure. Individuals with low self-confidence may not be fully open during goal-setting negotiations. Such individuals often tend to set easily attainable budgets or manipulate accounting data to avoid stress (Sukmasari et al., 2023). Therefore, psychological aspects should be addressed in goal formulation, as self-confidence and social pressure can lead to goal distortion and unethical behavior in the pursuit of objectives.

In summary, the major concern of modern society regarding the future of humanity and the planet can be mitigated if managers and employees become genuinely more accountable and are evaluated not only for the economic performance of their companies but also for their contribution to the world and society. Unfortunately, the primary motivation for socially responsible behavior often remains the pursuit of short- or long-term economic benefits for the company itself, which fundamentally contradicts the principles of socially responsible business. CSR should not be considered in isolation from the overall performance of the enterprise. By integrating CSR into accountability systems, companies could begin assessing their impact through an integrated approach, thereby ensuring a higher level of sustainability maturity in society.

Conclusions

Analysis of scientific literature reveals that the primary motivation for socially responsible behavior is often the pursuit of short- or long-term economic benefits for the company itself, which fundamentally contradicts the principles of socially responsible business. In complex corporations, responsibility accounting supports performance evaluation and facilitates goal-oriented decision-making for managers. With rapid technological advancement and widespread digitalization, responsibility accounting has gained new opportunities; however, its potential for sustainable value creation remains underutilized. As a management and control tool, responsibility accounting has remained conceptually unchanged for nearly a century, despite significantly increased societal expectations for business. The social responsibility dimension, which is essential for modern enterprises, is not reflected in standard management accounting practices.

The greatest influence on socially responsible decisions typically comes from external pressure and image-related expectations. However, decision-making can also be shaped through a properly designed responsibility accounting and accountability system. After identifying the advantages (faster communication, clear accountability, more accurate operational information) and disadvantages (limited responsibility, lack of broader knowledge, misaligned departmental goals) of classical responsibility accounting and accountability systems, recent research challenges the traditional control and accountability principles and proposes expanding the concept of personal responsibility to avoid tunnel vision. By holding employees accountable not only for controllable actions but also for their role in broader outcomes, and by utilizing available information to promote not only profitability and firm value but also balanced social and environmental impacts, better decision-making can be encouraged.

Based on the current situation and the potential influence of responsibility accounting, an integrated accountability approach is proposed, combining social responsibility with responsibility accounting. By adapting the classical responsibility accounting and accountability system to ensure universal rationality, broadening the scope of control, and assessing not only company results but also multidimensional relationships and the effects of actions or inactions on other stakeholders, a more holistic performance evaluation can be achieved.

To ensure that socially responsible business is not merely a symbolic marketing element but a true driver of sustainable global economic development, CSR should not be evaluated in isolation from overall business performance. Instead, an integrated approach should be applied across all stages — organizational structure analysis, responsibility center goal-setting, performance evaluation, and accountability control.

Authors' contributions

Gintarė Špogienė: conceptualization, methodology, investigation, visualization, writing - original draft. **Bohdan Holovash:** project administration, supervision, writing - review and editing. **Liliia Holovash:** investigation, visualization, writing - review and editing.

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