

Conceptual analysis of corporate purpose: sustainability, CSR, SDGs, and communication

Análisis conceptual del propósito corporativo: sostenibilidad, RSC, ODS y comunicación.

Análise conceitual do propósito corporativo: sustentabilidade, RSC, ODS e comunicação

Estrella Barrio-Fraile, Universitat Autònoma de Barcelona, Barcelona, España
(estrella.barrio@uab.cat)

Ana María Enrique-Jiménez, Universitat Autònoma de Barcelona, Barcelona, España
(anamaria.enrique@uab.cat)

Alfonso Freire-Sánchez, Universitat Abat Oliba CEU, Barcelona, España
(freire3@uao.es)

Montserrat Vidal-Mestre, Universitat Internacional de Catalunya, Barcelona, España
(mvidalm@uic.es)

ABSTRACT | This article provides a systematic review of the literature on the concept of corporate purpose (CP) and reflects on its relationship with other concepts such as sustainability, CSR, SDGs, and communication. The definition and activation of corporate purpose in companies is a trend in the current management of intangible assets in organizations. After searching for articles in Web of Science and Scopus and applying the appropriate filters, 50 articles were analyzed using quantitative and qualitative techniques. Five main areas of knowledge dealing with CP were identified (corporate governance, business management, law, economics, and communication) as well as eight common criteria in the different definitions proposed. The analysis of the results allowed us to conclude that, in contrast to the close relationship between corporate purpose and CSR and sustainability, there is little literature that studies that addresses the link to the SDGs, as well as literature that examines how a company's *raison d'être* and its social narratives are communicated. Finally, a new definition of CP is provided that attempts to standardize criteria and provide certain parity in a concept that has multiple interpretations and considerations.

KEYWORDS: corporate purpose - management - CSR - literature review - communication - sustainability - SDG

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RESUMEN | Este artículo presenta una revisión sistemática de la literatura sobre el concepto de propósito corporativo (PC) y reflexiona sobre su relación con nociones como sostenibilidad, RSC, ODS y comunicación. La definición y la activación del PC en las empresas es una tendencia en la gestión actual de intangibles. Tras una búsqueda de artículos en Web of Science y Scopus, y una vez aplicados los filtros correspondientes, se analizan 50 artículos a partir de técnicas cuantitativas y cualitativas. Entre los hallazgos se detectaron cinco ámbitos principales de conocimiento que estudian el PC (gobierno corporativo, gestión empresarial, derecho, economía y comunicación) y ocho criterios comunes en las diferentes definiciones aportadas. Asimismo, la discusión de los resultados permite concluir que, a diferencia de la estrecha relación entre el PC con la RSC y la sostenibilidad, la literatura que estudia su vinculación con los ODS es escasa, como también lo es aquella que estudia la forma de comunicar la razón de ser de una empresa y su narrativa social. Finalmente, se realiza una nueva definición de PC que busca unificar criterios y aportar cierta paridad ante un concepto que presenta múltiples interpretaciones y reflexiones.

PALABRAS CLAVE: propósito corporativo - gestión - RSC - revisión de la literatura - comunicación- sostenibilidad - ODS

RESUMO | Este artigo apresenta uma revisão sistemática da literatura existente sobre o conceito de propósito corporativo (PC) e reflete sobre a sua relação com outras noções como sustentabilidade, RSC, ODS e comunicação. A definição e ativação do propósito corporativo nas empresas é uma tendência na atual gestão dos valores intangíveis das organizações. Depois de uma pesquisa de artigos na Web of Science e na Scopus, e após a aplicação dos filtros correspondentes, foi analisado um total de 50 artigos utilizando técnicas quantitativas e qualitativas. Entre os resultados, foram detectadas cinco grandes áreas de conhecimento que estudam o PC (governo corporativo, gestão empresarial, direito, economia e comunicação) e oito critérios comuns nas diferentes definições apresentadas. Além disso, a discussão dos resultados permite concluir que, em contraste com a estreita relação entre o PC com a RSC e a sustentabilidade, a literatura que estuda a sua ligação com os ODS é escassa até à data, tal como a que estuda a forma de comunicar a razão de ser de uma empresa e a sua narrativa social. Por último, é apresentada uma nova definição do termo PC, que procura unificar critérios e proporcionar uma certa paridade num conceito que tem múltiplas interpretações e reflexões.

PALAVRAS-CHAVE: objetivo empresarial - gestão - RSE - RSE - revisão da literatura - comunicação - sustentabilidade - ODS

INTRODUCTION

In an increasingly complex world where humanity faces challenges such as climate change, biodiversity loss and increasing social inequalities (United Nations, 2020), companies are urged to implement sustainable business strategies that ensure value creation for all stakeholders and society as a whole (Jiménez et al., 2021). Today's socioeconomic environment requires companies to be increasingly responsible and committed to sustainable development (Barrio-Fraile, 2018). An example of this is the data in the DIRSE report *21 Gramos and Marcas con Valores* (2021), which shows that consumers are willing to pay more for sustainable products. It is no longer enough to achieve a financial return. Companies must also show the positive contribution they make to society by answering the question of why and for what purpose they do business, focusing not only on shareholders but also on other stakeholders. Companies have the opportunity to incorporate social and environmental concerns into their organizational culture, and corporate purpose (CP) lends itself as an ideal mechanism to do so (Barrio et al., 2022).

This commitment by organizations and the inclusion of the definition of CP in turn has a positive impact on brands in economic and reputational terms (Kantar, 2021). The concept of CP is closely linked to the intangible values of identity, sustainability and corporate social responsibility (CSR). Alloza and Fontán (2018) point out that this is established as a cornerstone of the corporate project, as it allows the company's *raison d'être* to be expressed through the corporate brand. The definition of CP has shifted to focus on environmental, social and governance (ESG) issues to identify how a company can contribute to making this world a better place. Being a purpose-driven company means taking responsibility for the global impact that its activities can have on the environment in which it operates. At the same time, creating a good purpose can only be achieved through a commitment to authenticity, internal coherence and honesty (Marqués-Pascual & Domínguez, 2021). Therefore, the activation of CP in the company, understood as its anchoring in the organization (Corporate Excellence, 2020), is essential. CP is an integrative concept that establishes links between the organization and its stakeholders (Fontán et al., 2019), because to make it a reality, a company must first have absorbed the needs of all its stakeholders and involve them in its fulfillment. In this context, George and Schillebeeckx (2022) and Jiménez and colleagues (2021) emphasize the role that CP plays in transforming a company towards sustainability.

In relation to the aforementioned sustainability, it is necessary to highlight the 2030 Agenda and the establishment of the Sustainable Development Goals (SDGs) by the member countries of the United Nations in 2015. Since then, CP has emerged as the mechanism through which companies operationalize the SDGs (Barrio et al., 2022). Two years later, in 2017, Deloitte published the article

2030 Purpose: Good Business and a Better Future, which analyzes the contribution and impact of companies in achieving the SDGs and establishes a link between sustainable development and lasting business success (Sanahuja-Peris et al., 2023). In this context, Fernández Souto and colleagues (2023) highlight the link between CSR and the SDGs and emphasize the importance of socially responsible behavior of organizations for achieving the 2030 Agenda.

CP has gradually gained more importance in the business world. In a report by Corporate Excellence (“Approaching the future...”, 2022), the leading trend in the field of intangible management was the activation and implementation of CP in organizations. In the latest *Approaching the Future 2023* report, corporate communications is cited as a priority area by 52.8% of organizations surveyed, with building a narrative focused on CP and sustainability being one of the key lines of action for advancing corporate communications in organizations (45.4%) (Corporate Excellence, 2023). The World Economic Forum's new Davos Manifesto, which proposes a set of ethical principles to guide business in the fourth industrial revolution (Schwab, 2019), is also evidence of the rise of PC in the corporate world. It also makes clear that a company's purpose should be linked to the creation of shared and sustainable value for all its stakeholders. For its part, the Business Roundtable, made up of the CEOs of major US companies, is redefining CP by adopting a broader vision and focusing on long-term value creation not only for companies' shareholders, but also for their stakeholders (“Business Roundtable Redefines...”, 2019).

After contextualizing CP from a professional perspective, we will analyze how this concept is used in the academic world by conducting a systematic review of existing scholarly works on the topic. This research is justified by the uncertainty about the object of study (Manterola et al., 2013) and its relationship with other concepts such as sustainability, CSR, SDGs and communication. Moreover, the existence of different interpretations of CP (Hsieh, 2015; Sanahuja-Peris et al., 2023) and the multiple disciplines of knowledge from which it is studied also justify the need to investigate the term and its various applications according to the existing academic literature. In this regard, the main objective of this article is to analyze the existing literature on the concept of CP published in the last decade, from which the following specific objectives are derived:

SO1. Categorization and coding of the published scientific output on CP.

SO2. The standardization of criteria for the conceptualization of CP.

SO3. Analyzing the relationship of CP to other concepts such as sustainability, CSR, SDGs and communication in the published scientific output.

METHOD

A qualitative and quantitative method based on a systematic literature review was conducted: “a synthesis of the available evidence in which a review of the quantitative and qualitative aspects of primary studies is carried out with the aim of summarizing the existing information on a particular topic” (Manterola et al., 2013, p. 149), in this case on the concept of CP. Specifically, this article aims to provide answers to the following research questions:

RQ1. From which field of knowledge is the concept of CP approached and how is it understood in the different studies?

RQ2. What elements or defining characteristics of the concept are proposed in the different studies?

RQ3. Is there a direct relationship between the studies analyzing the concept with sustainability, CSR or SDG issues?

RQ4. Is there any reference to the role of communication in defining, shaping or activating CP?

The systematic literature review was conducted in May 2023 in the WoS and Scopus databases and followed the approaches of other studies (Aguaded et al., 2023; Vandellos et al., 2023). The review was divided into three phases. The first phase, conducted in May 2023, consisted of a search for articles published in the last 10 years (January 2013-April 2023) that were limited to the term corporate purpose (in title, abstract and keywords). Of the total 160 articles identified, 96 were rejected in the second phase after reading the manuscripts because CP was not part of the core of the analysis. A further 7 articles were rejected because they were not accessible to the research team. In the third phase, an analysis table was created according to the objectives and questions of the study. A further 7 articles were excluded because, after the articles were fully analyzed, it was determined that they did not address CP as a core topic. In the end, 50 articles were analyzed and the results and conclusions are presented here.

RESULTS

Areas from which the study approaches CP

In relation to the area of knowledge from which research on CP is approached (RQ1), five different subject areas were identified into which the scientific literature on this topic can be categorized (table 1).

Corporate governance (48%)	Almandoz, 2023; Brosch, 2023; Kaplan, 2023; Lee et al., 2023; Pratt & Hedden, 2023; Rindova & Martins, 2023; Gartenberg & Serafeim, 2022; George & Schillebeeckx, 2022; Rappaport & Mauboussin, 2022; Von Ahnen & Gauch, 2022; Henderson, 2021; Lleo et al., 2021; Patriotta, 2021; Bruner, 2020; Clarke, 2020; Grove et al., 2020; Johnstone-Louis et al., 2020; Mañas-Viniegra, Santos-Silva et al., 2020; Berger, 2019; Madden, 2017; Wilson, 2017; Steingard & Clark, 2016; Clarke, 2013; Stout, 2013.
Corporate management (22%)	Besharov & Mitzinneck, 2023; Durand, 2023; Sasaki et al., 2023; Suddaby et al., 2023; Bhattacharya et al., 2022; Forcadell & Aracil, 2021; Jiménez et al., 2021; Freeman et al., 2020; Neebe, 2020; Van Tuin et al., 2020; Gartenberg et al., 2019.
Law (20%)	Mahoney, 2023; Mayer, 2023; Dacin et al., 2022; Lim, 2022; Lin, 2019; Lin, 2020; Pierce, 2022; Fisch & Solomon, 2021; Fleischer, 2021; Sigel, 2021; Weber-Elanowska, 2020; Waitzer & Sarro, 2018.
Economics (8%)	Konzelmann et al., 2022; Mayer, 2021; Glauner, 2019; Hirsch, 2018.
Communication (2%)	Mañas-Viniegra, González Villa et al., 2020.

Table 1. Classification of articles according to the chosen knowledge approach

Source: Own elaboration.

In first place are the articles that look at CP from the perspective of corporate governance (48% of the sample). This approach includes works that relate CP to the definition and management of the company's intangibles, especially the identity and elements that define the essence of the company, such as its mission, vision and corporate values (Gartenberg & Serafeim, 2022; Mañas-Viniegra, González Villa et al., 2020). Also noteworthy are the studies by Lee et al. (2023), Rindova and Martins (2023) and Henderson (2021), who interpret CP as a set of processes, principles and values that guide the organization's behavior and align the strategy towards the company's future and away from corporate myopia. On the other hand, we find those authors who focus their research on CP as an element of corporate governance that helps align the company's goals with those of its stakeholders (Almandoz, 2023; Von Ahnen & Gauch, 2022; Rappaport & Mauboussin, 2022; Clarke, 2020; Grove et al., 2020; Berger, 2019; Madden, 2017; Steingard & Clark, 2016; Stout, 2013). Finally, in this knowledge block, the work of Pratt and Hedden (2023) from the perspective of accountability as a central function of CP is worth highlighting. In short, all of these studies analyze CP as an element of corporate governance that is closely linked to the intangibles that guide organizational behavior and align the goals of the firm with those of its stakeholders, thus ensuring an accountability framework.

This is followed by the corporate governance approach, which accounts for 22% of the articles analyzed. This block includes the works of Besharov and Mitzinneck (2023) and Durand (2023), who approach the CP from a more general perspective of corporate management issues and theories, and, on the other hand, the authors who consider it as a corporate management tool, whether for senior management, for human resources management or as a tool related to corporate differentiation, the SDGs or accounting (Sasaki et al., 2023; Suddaby et al., 2023; Bhattacharya et al., 2022; Forcadell & Aracil, 2021; Jiménez et al., 2021; Freeman et al., 2020; Neebe, 2020; Van Tuin et al., 2020; Gartenberg et al., 2019).

Subsequently, 20% of the articles deal with CP from the perspective of commercial law. Some of these articles refer to the current debate on CP legislation (Mayer, 2023; Lim, 2022) and its implementation in various countries (Lim, 2022; Fleischer, 2021; Waitzer & Sarro, 2018). In this context, it is worth mentioning the work of Pierce (2022), who argues that states should not impose the same CP on all companies, but should use the logic of the non-profit corporate structure, which allows the company to choose its own purpose. Finally, also noteworthy in this thematic block is the essay by Dacin and colleagues (2022), which emphasizes the importance of integrating law, business ethics and public policy in the study of CP.

Eight percent of the manuscripts (Mayer, 2021; Konzelmann et al., 2022) analyze CP from an economic perspective, where the economy is understood as the study of the use of the planet's scarce resources to satisfy the unlimited needs of humanity, with companies playing an important role as protagonists in these exchange processes.

Only one article addresses CP from a purely communicative approach (2% of the sample). Mañas-Viniegra, González Villa and colleagues (2020) analyze the attention and emotional intensity that young Spanish university students register when visualizing CP compared to the visual identity of the company and the image of the company president. The results suggest that companies with a higher brand value experience higher attention and emotional arousal and that a well-articulated CP is not enough to satisfy the public if the company's credibility is low due to perceptions.

Finally, as regards the chronological evolution of the fields of study dealing with CP research (figure 1), no relevant data can be identified regarding the evolution of the predominant approaches to the study of CP, apart from the predominance of the corporate governance approach in virtually every year of the last decade. Nevertheless, this figure allows us to observe the upward trend in CP research over the last ten years.

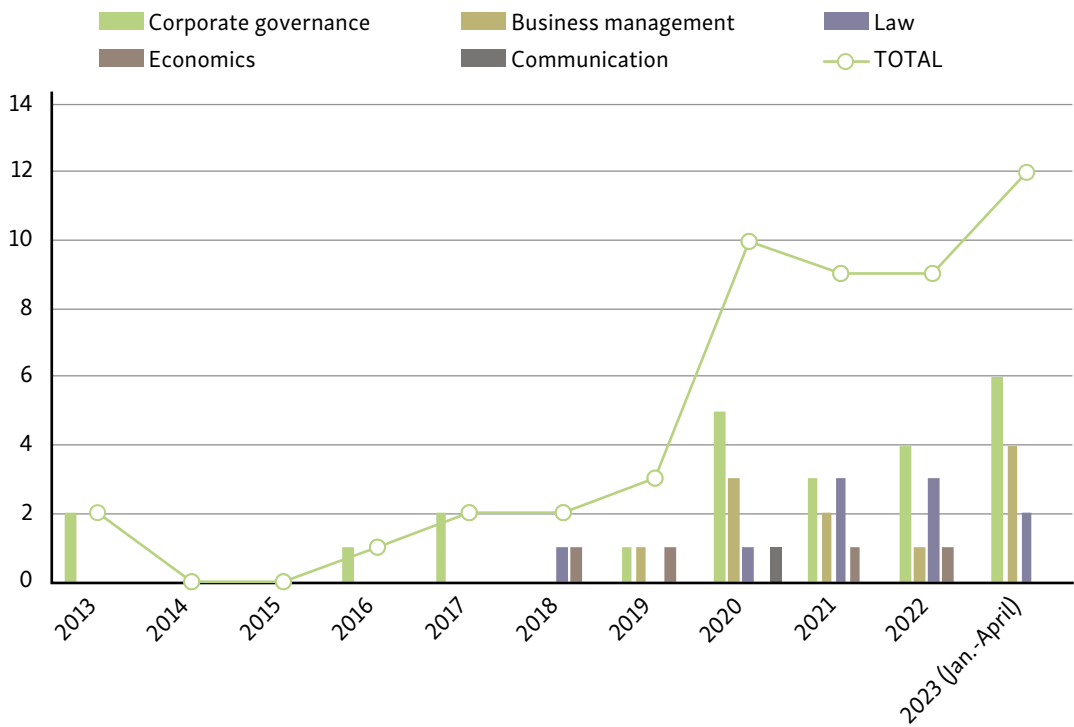


Figure 1. Chronological development of research on CP

Source: Own elaboration.

Incidental elements in the definitions of CP

The content analysis of the descriptions of CP in the 34 articles that contain a definition of the concept, whether their own or an existing one, has enabled us to identify a number of elements that are repeated in the various articles when defining the concept of CP (RQ2) (figure 2).

First, 56% of the articles that provide their own or others' description of the term emphasize the idea that CP is the *raison d'être* of the firm (Besharov & Mitzinneck, 2023; Brosch, 2023; Lee et al., 2023; Rindova & Martins, 2023; Bhattacharya et al., 2022; Gartenberg & Serafeim, 2022; Rappaport & Mauboussin, 2022; Von Ahsen & Gauch, 2022; Fleischer, 2021; Jiménez et al., 2021; Mayer, 2021; Patriotta, 2021; Sigel, 2021; Grove et al., 2020; Johnstone-Louis et al., 2020; Mañas-Viniegra, González Villa et al., 2020; Mañas-Viniegra, Santos-Silva et al., 2020; Gartenberg et al., 2019; Waitzer & Sarro, 2018), i.e., the reason why a company is founded or exists (Rindova & Martins, 2023; Mañas-Viniegra, Santos-Silva et al., 2020) and therefore describes the activity of the company itself (Lee et al., 2023; Mañas-Viniegra, Santos-Silva et al., 2020) or, in other words, what the company does every day to create value for all stakeholders (Sigel, 2021).

The second most frequently mentioned incidental element describing the concept of CP (in 38% of articles) is the company's relationship with its stakeholders

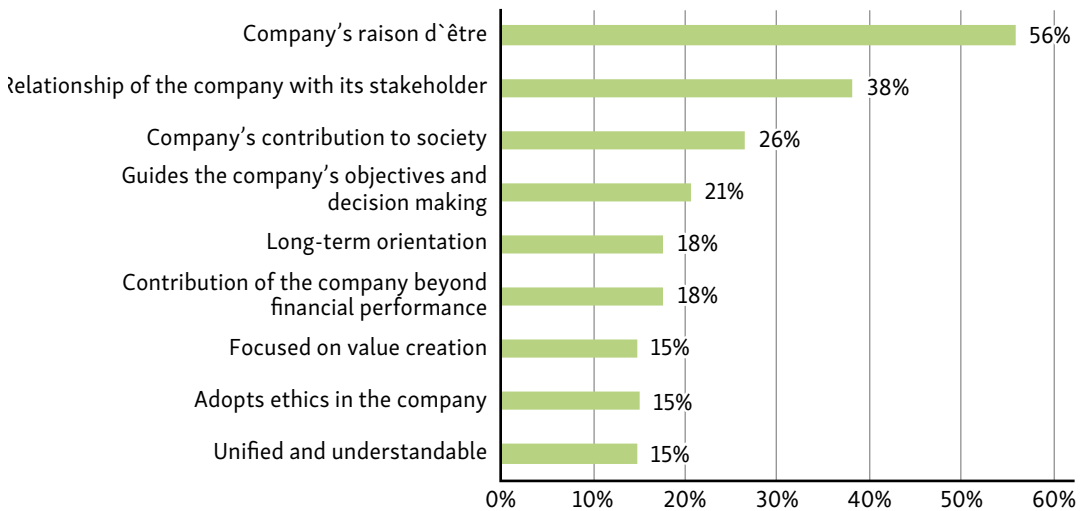


Figure 2. Incidental elements of the descriptions of CP in the 34 articles with their own and/or other definitions of the concept

Source: Own elaboration.

(Besharov & Mitzinneck, 2023; Rappaport & Mauboussin, 2022). Indeed, authors such as Van Tuin and colleagues (2020) and Stout (2013) address the involvement or inclusion of all stakeholders in the CP. In this sense, Sigel (2021) and Neebe (2020) emphasize stakeholder interests, while Rindova and Martins (2023) and Mañas-Viniegra, Santos-Silva and colleagues (2020) refer directly to the inclusion of stakeholder expectations in the definition of the CP. The articles by Mañas-Viniegra, González Villa and colleagues (2020) and Steingard and Clark (2016) go one step further and understand CP as an implicit commitment or contract between the company and its stakeholders. Finally, under this heading, there are also works that emphasize the importance of CP for improving the company's relationship with a particular stakeholder, be it customers (Pardo-Jaramillo et al., 2020; Van Tuin et al., 2020) or employees (Almandoz, 2023; Brosch, 2023; Pratt & Hedden, 2023; Patriotta, 2021; Van Tuin et al., 2020).

Third, and closely related to the previous point, is the idea that CP should specify the company's contribution to society (36% of articles). Three points stand out in this regard: 1) the company's own contribution to the good of society (Almandoz, 2023; Brosch, 2023; Jiménez et al., 2021; Gartenberg et al., 2019); 2) the inclusion of society's needs, expectations and interests in the definition of CP (Mañas-Viniegra, Santos-Silva et al., 2020; Neebe, 2020; Van Tuin et al., 2020); and 3) the social and environmental dimension of society, as CP must respond to the social and environmental problems of society and the planet (Almandoz, 2023; Brosch, 2023; Rindova & Martins, 2023; Johnstone-Louis et al., 2020; Mañas-Viniegra, Santos-Silva et al., 2020; Neebe, 2020).

The fourth criterion, which is repeated in 21% of the cases when describing the CP, is its function as a guide for strategic decision-making in the company, as it determines the company's objectives (Jiménez et al., 2021), shapes the management style (Mañas-Viniegra, González Villa et al., 2020), determines the business strategy (Mañas-Viniegra, Santos-Silva et al., 2020; Gartenberg et al., 2019), determines the corporate culture (Sigel, 2021) and ultimately serves as a guide for the company's actions and processes (Lee et al., 2023; Patriotta, 2021).

Another criterion that appears in 18% of the articles is future orientation, emphasizing that CP should have a long-term vision (Mañas-Viniegra, González Villa et al., 2020; Sigel, 2021; Grove et al., 2020) and be permanent (Clarke, 2020; Mañas-Viniegra, Santos-Silva et al., 2020), which helps to combat the company's myopia (Lee et al., 2023).

CP as an expression of the company's contribution beyond financial performance is another element that is repeated in 18% of the articles. The work of Besharov and Mitzinneck (2023), Brosch (2023), Mayer (2021) and Gartenberg and colleagues (2019) allude directly to it as something beyond profit maximization, while Van Tuin and colleagues (2020) address it as the meaning and contribution of the firm beyond financial performance. Mañas-Viniegra, González-Villa and colleagues (2020) specify in their text the contributions that go beyond financial performance in areas related to social issues, governance, ethics and environmental issues.

Another element that is repeated in 15% of the articles is the relationship between CP and value creation. It is argued that CP should focus on value creation (Brosch, 2023; Clarke, 2020; Glauner, 2019) and place stakeholders at the center of this value creation (Neebe, 2020). Thus, CP expresses the how and why of the company's value creation (Suddaby et al., 2023).

Another element that appears in 15% of the articles is the adoption of ethical and moral criteria in the definition of purpose. This item is divided into two blocks: on the one hand, articles that address the need to include ethics in the CP and adopt it as a mechanism to promote ethical behavior in the organization (Sigel, 2021; Mañas-Viniegra, González Villa et al., 2020; Van Tuin et al., 2020) and, on the other hand, works that address the CP as a bridge between the core function of the organization and the moral dimension of the organization's activity (Almandoz, 2023; Pratt & Hedden, 2023).

The last incidental element (15%) is that it must be consistent and understandable. That is, CP should be consistent (Clarke, 2020), clear (Pratt & Hedden, 2023; Mañas-Viniegra, González Villa et al., 2020), understandable (Mañas-Viniegra, González

Villa et al., 2020) and precise in terms of the problems it aims to solve: which ones, by whom, how and when (Mayer, 2021).

Relationship between CP and sustainability, CSR and SDGs

The third research question (RQ3) is to determine whether studies dealing with the concept of CP establish relationships with other concepts such as sustainability, CSR or SDGs. The data obtained from the analysis shows that 72% of the articles dealing with CP make reference to the concepts mentioned above, while 28% of the articles neither mention these concepts in terms of content nor establish any relationship with them (figure 3). In percentage terms, we can say that in the majority of articles, when CP is addressed, direct reference is made to CSR (38%), sustainability (60%) and SDGs (12%). This is due to the focus on fundamental social, environmental or governance issues when defining the purpose of an organization, thus addressing stakeholders' needs and expectations of the organization.

For example, when articles mention the concepts of CSR or sustainability, they do so with the aim of: describing guidelines to promote sustainability through CSR (Forcadell & Aracil, 2021); articulating these areas in the organization to turn them into a competitive advantage (George & Schillebeeckx, 2022); designing a method to achieve CP that guarantees it can satisfy stakeholders' needs (Lleo et al., 2021); demonstrating the importance of activating these values when engaging employees in the organization (Bhattacharya et al., 2022); or showing that companies are expected to make voluntary CSR statements to improve their practices in three areas: environmental, social and governance (Sigel, 2021; Grove et al., 2020).

Looking at the specific results on the SDGs, it can be seen that this topic is addressed to a lesser extent, as it is only discussed in 12% of the articles analyzed.

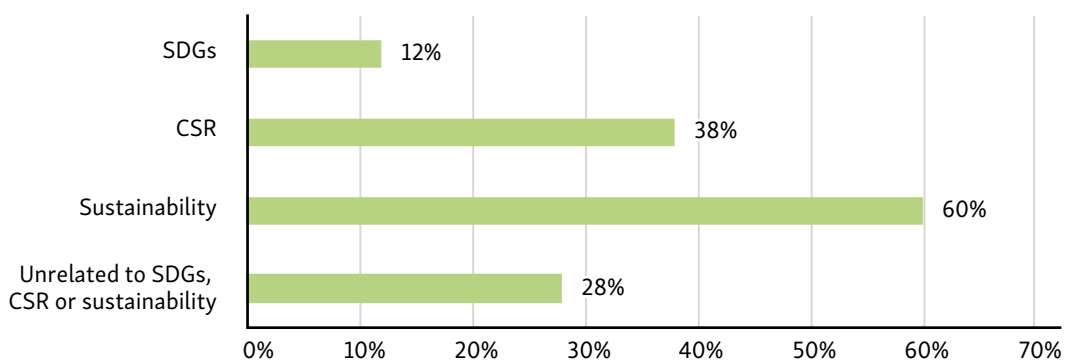


Figure 3. Percentage of articles that link CP with CSR, sustainability or SDGs

Source: Own elaboration.

Interestingly, the 6 articles in the overall sample that discuss the SDGs also refer to CSR or sustainability. This means that the SDGs are never explicitly mentioned without reference to the other concepts. When SDGs are mentioned, this is done under the following aspects: Models to be applied in companies to successfully and effectively implement and integrate the SDGs into their way of working (Sasaki et al., 2023; Jiménez et al., 2021); a study on the compatibility of CP with SDGs (Mañas-Viniegra, Santos-Silva et al., 2020); and SDGs as drivers of CP (Lleo et al., 2021; Mañas-Viniegra, González Villa et al., 2020).

Reference to the role of communication in the definition, activation or expression of CP

Finally, we wanted to find out to what extent the discipline of communication is treated in the articles dealing with CP (RQ4). One notable aspect that emerges from this investigation is the limited approach taken from the field of communication. Of the total number of articles analyzed, only five (10% of the sample) refer to communication issues, and when they do, it is to highlight the need to disseminate the organization's purpose both internally and externally (Van Tuin et al., 2020; Jiménez et al., 2021), in a clear and transparent manner (Clarke, 2020) and through channels such as sustainability reports, social media and websites, among others (Forcadell & Aracil, 2021; Mañas-Viniegra, Santos-Silva et al., 2020). It is therefore interesting to note that when reference is made to communication, it is done from an instrumentalist perspective and not so much from a strategic approach: communication is used to express or disseminate the purpose of the organization, but no mention is made of the role it plays in defining or activating that purpose.

DISCUSSION AND CONCLUSIONS

This study examines the previous research on CP, thus fulfilling the main objective of analyzing the existing literature on the concept of CP over the last ten years and also achieving the three specific objectives derived from it.

In relation to SO1, the scientific production published on CP was categorized and codified. Based on the analysis carried out, it was possible to identify the main research areas from which research on CP is conducted, allowing the main trends to be identified.

Initially, five areas of knowledge were identified on which to focus the study of CP, and key study trends were identified for each established category: corporate governance, corporate management, law, economics and communication. Thus, it can be seen that research in the area of corporate governance revolves around issues related to the very essence of the organization, such as corporate strategy,

intangibles, and the principles and values that guide organizational behavior. In the field of corporate governance, it is interesting to highlight the role that different authors give to corporate management as a tool, be it as a management tool for top management, as a mechanism to promote the SDGs in the company, as a tool for human resources management, as a tool for corporate differentiation or as an element related to accounting.

In law, the most important aspect is the existing debate on legislation. It is debated whether and to what extent this element of corporate governance should be regulated or whether companies should be allowed to choose their own purpose. From the field of economics, CP is proposed as a mechanism through which companies can reconceptualize their role in the economy as entities that contribute to human well-being through sustainable management of the planet's resources aimed at meeting humanity's needs. Finally, from the field of communication, there is only one work that deals with the communicative use of CP and links it to brand image issues such as credibility and perception.

In short, we are dealing with a phenomenon that generates academic interest in different fields of knowledge, since, as previous research shows, we are analyzing a complex concept that has established itself as a cornerstone of the corporate project (Alloza and Fontán, 2018) and plays an important role in the transformation of the company towards sustainability (George & Schillebeeckx, 2022; Jiménez et al., 2021), which would explain the interest in its study in different disciplines related to the corporate environment.

Secondly, there has been an upward trend in research on CP over the last decade, with 2019 representing a turning point in the increase in research on the concept, particularly from the field of corporate governance. This coincides with the importance attached to CP by the business community and institutions internationally, the redefinition of the concept by the Business Roundtable association ("Business Roundtable Redefines...", 2019) and the Davos Manifesto launched by the World Economic Forum (Schwab, 2019), which links corporate purpose to the creation of shared value for stakeholders. In contrast, the importance given to CP by corporate communication professionals (Corporate Excellence, 2023) is not reflected in the academic world, as only one of the articles analyzed deals with the study of CP from a communication perspective.

With regard to SO2, the results have made it possible to standardize the criteria for conceptualizing CP. Thanks to this research, we know that despite the lack of a unanimous definition of CP, there are random elements that are repeated in the definitions of CP. To make them more understandable and accessible, we have categorized them into the following eight characteristics:

1. CP is the company's *raison d'être*. In other words, the reason why the company exists or was founded.
2. CP expresses the company's relationship and commitment to its stakeholders by incorporating stakeholder expectations into the definition of CP.
3. CP specifies the company's contribution to the well-being of society by integrating expectations in relation to social and environmental dimensions.
4. CP is future-oriented and expresses a long-term vision that endures over time, helping to combat corporate myopia.
5. CP expresses the company's contribution, beyond financial performance, in areas related to social and environmental issues.
6. CP is designed to create value for all stakeholders.
7. CP is used as a mechanism to promote ethical behavior in the organization and as a bridge between the functional and moral dimensions of the company's activities.
8. CP is consistent, clear, understandable and precisely defined in terms of the problems it is intended to solve.

In this regard, it seems appropriate to conclude our investigation by proposing our own definition of CP, which encompasses the main ideas mentioned above in the various articles analyzed:

The corporate purpose is the definition of the organization's *raison d'être* beyond its economic performance, which focuses on the contribution and positive impact of its activity on society and the planet. The activation and internalization of the corporate purpose by the company's stakeholders builds trust and shared values and serves as a guide for the company's long-term decision-making and behavior by establishing itself as the optimal mechanism for defining the company's ethics and roadmap.

Finally, in relation to SO3, the results are clear: when the concept of CP is mentioned, the majority of topics discussed are related to sustainability and CSR, which relate to the three main areas of social, environmental, and governance. This underlines the role of CP in the transformation of companies towards sustainability (George & Schillebeeckx, 2022; Jiménez et al., 2021). Companies that define their CP do so in order to take responsibility for the impact of their activities on the environment in which they operate (Marqués-Pascual & Domínguez, 2021). One of the reasons for defining CP is to meet the needs of stakeholders, so we can call

it an inclusive term that, in line with the work of Fontán and colleagues (2019), allows companies to make connections with stakeholders.

Regarding the SDGs, the literature review shows that their connection with purpose has been addressed to a lesser extent and, when it has, it has only been to analyze their integration into the organizations' operations and how they prove to be drivers of CP, as already indicated by Barrio and colleagues (2022). These findings are consistent with the professional reality that the consulting firm Deloitte (2017) has shown in analyzing the contribution and impact of companies in achieving the SDGs, establishing relationships between sustainable development and lasting economic success.

We also wanted to explore the relationship between the concepts of CP and communication. Few articles were found that referred to communication issues when examining CP. It is interesting to note that in reports such as *Approaching the Future* (Corporate Excellence, 2023), corporate communication is presented as the current trend that companies are working on the most, with one of the lines of action being building a narrative focused on CP and sustainability. However, it seems that this importance is not yet reflected in the academic world, as the scientific production that proliferates about this relationship could be described as anecdotal. In this regard, there are few articles that address the nature, structure and construction of the corporate social narrative. Those that do tend to focus on social media actions or on information and the sustainability report that can be viewed via the official homepage. Therefore, we consider it interesting to open a new line of study that relates the eight characteristics that define CP to the brand narrative and analyzes the variables and elements that define it.

This work is not without limitations, because despite analyzing an asset that has been addressed by professional associations and institutions in various reports, this investigation has focused exclusively on the analysis of academic papers, since the objective was to focus on the research field. Nevertheless, we believe that the transfer of knowledge resulting from this research can be of great benefit to the professional world, as the conceptualization carried out can facilitate the understanding of what PC is and should be for companies and facilitate its implementation in the company.

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ABOUT THE AUTHORS

ESTRELLA BARRIO-FRAILE, lecturer at the Universitat Autònoma de Barcelona, Ph.D. in Advertising and Public Relations and member of the ComSet-Publi-radio research group. Her teaching and research areas focus on corporate communication, intangible values, corporate social responsibility, and audio branding. She is also a lecturer on the master's degree in Business and Institutional Communication Management (UAB) and has been a collaborating lecturer on the university master's degree in Corporate Social Responsibility (UOC)

 <http://orcid.org/0000-0001-8047-4393>

ANA MARÍA ENRIQUE-JIMÉNEZ, Ph.D. and associate professor in the Department of Advertising, Public Relations and Audiovisual Communication at UAB and member of the ComSet-Publi-radio research group. Her research activity is related to the field of corporate communication and intangible assets. She is the author of around 40 scientific publications dealing with CSR, communication management, and communication strategies in crisis situations. She is the academic director of the master's program in Business and Institutional Communication Management (UAB).

 <https://orcid.org/0000-0001-5902-403X>

ALFONSO FREIRE-SÁNCHEZ, Ph.D. in Communication. After teaching at the Universitat Autònoma de Barcelona, the Universitat Oberta de Catalunya, and ENTI (Universitat de Barcelona), he is now the Director of Studies for the Degree in Advertising and Public Relations at Universitat Abat Oliba CEU. He teaches subjects such as Creativity, Cinema, and Copywriting. He is recognized for his outstanding teaching activity, receiving the Àngel Herrera Award for Best Teaching Work in 2013-2014. His research primarily focuses on audiovisual storytelling.

 <https://orcid.org/0000-0003-2082-1212>

MONTSERRAT VIDAL-MESTRE, Ph.D. in Communication. Master's degree in Business and Institutional Communication Management, master's degree in Audiovisual Postproduction, she also holds a degree in Political Science and Administration. She is currently a lecturer at several universities, including the Universitat Internacional de Catalunya, the Universitat Oberta de Catalunya and the Universitat de Barcelona, as well as Vice-Dean of the Faculty of Communication Sciences at the UIC Barcelona.

 <https://orcid.org/0000-0001-6144-5386>