

Corporate social responsibility and circular economy in social economy entities: bibliometric analysis and systematic literature review

RESPONSABILIDAD SOCIAL EMPRESARIAL Y ECONOMÍA CIRCULAR EN ENTIDADES DE ECONOMÍA SOCIAL: ANÁLISIS BIBLIOMÉTRICO Y REVISIÓN SISTEMÁTICA DE LA LITERATURA

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Abstract

Purpose: To map and synthesise the literature linking Corporate Social Responsibility (CSR) and the Circular Economy (CE) in Social Economy Entities (SEEs) (2000–2025), combining bibliometric mapping and qualitative synthesis to trace thematic evolution and identify SDG-related research gaps.

Methodology: Following PRISMA 2020, a mixed-method review integrated bibliometric analysis of 211 Web of Science-indexed journal articles with in-depth synthesis of 30 core papers, using Bibliometrix and Biblioshiny to map publication trends, key contributors, and thematic development.

Results: Findings show a significant acceleration in academic output since 2016. Seven key research domains were identified, including sustainability management, circular business models, and ESG indicators, marking a paradigm shift from isolated normative frameworks toward integrated operational strategies where ethical considerations and resource efficiency converge.

Implications: SEEs serve as institutional drivers of inclusive circularity through democratic governance and territorial embeddedness. Findings suggest integrating social indicators, such as decent work and participation, into CE frameworks, highlighting SEEs' role in promoting green jobs, local resilience, and community cohesion.

Originality: An original integrative framework for inclusive circularity is established, positioning SEEs as the fundamental link between CSR ethical foundations and circular operational practices. It synthesises the social dimension of circularity, providing a conceptual roadmap to overcome academic fragmentation and guide future sustainable governance.

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Resumen

Propósito: Mapear y sintetizar la literatura que vincula la Responsabilidad Social Empresarial (RSE) y la Economía Circular (EC) en Entidades de Economía Social (EES) (2000–2025), combinando mapeo bibliométrico y síntesis cualitativa para identificar su evolución temática y vacíos vinculados a los ODS.

Metodología: Bajo PRISMA 2020, se integró un análisis bibliométrico de 211 artículos de Web of Science y una síntesis en profundidad de 30 artículos núcleo, usando Bibliometrix y Biblioshiny para mapear tendencias, autores y temas.

Resultados: La producción académica se acelera desde 2016 y se identifican siete dominios (gestión sostenible, modelos circulares, indicadores ESG y medición, estudios sectoriales, gobernanza, innovación y valor social, y teoría del tercer sector). Se evidencia un giro hacia estrategias integradas que articulan ética y eficiencia de recursos.

Implicaciones: Las EES son motores institucionales de circularidad inclusiva por su gobernanza democrática y arraigo territorial. Se propone integrar indicadores sociales, como trabajo decente y participación, en marcos de EC, resaltando el papel de las EES en empleos verdes, resiliencia local y cohesión comunitaria.

Originalidad: Se establece un marco integrador para la circularidad inclusiva, situando a las EES como vínculo fundamental entre los fundamentos éticos de la RSE y las prácticas operativas circulares. Se ofrece una hoja de ruta conceptual para superar la fragmentación académica y guiar la gobernanza sostenible.

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INTRODUCTION

Across business, public policy, and academic research, sustainability is increasingly shaping strategic decision-making as actors seek to reconcile economic performance with social well-being and environmental integrity. Within this context, the Circular Economy (CE) offers an alternative to linear production–consumption systems by emphasising resource circulation, waste prevention, and product life extension. In parallel, Corporate Social Responsibility (CSR) has evolved from predominantly voluntary initiatives into a managerial approach that embeds ethical, social, and environmental considerations into organisational governance.

The convergence of CSR and CE points to more inclusive and people-centred sustainability models. This convergence is particularly salient in the Social Economy, where cooperatives, mutuals, and related Social Economy Entities (SEEs) prioritise collective well-being over profit maximisation and combine market activity with democratic governance and social solidarity.

Although CSR and CE have each generated extensive research streams, studies that explicitly connect both concepts within SEEs remain limited and fragmented. Many contributions address CSR or CE separately, which can obscure potential synergies and the distinctive role of SEEs in sustainability transitions. Moreover, compared with technological and environmental dimensions, the social dimension of circularity—linked to inclusion, equity, and participation—remains underdeveloped in much of the current debate.

To address this gap, this study maps and synthesises academic production published between 2000 and 2025 on the CSR–CE nexus in SEEs through a PRISMA 2020 systematic literature review complemented with bibliometric analysis. Using data from the Web of Science (WoS) database and the tools Bibliometrix and Biblioshiny, the review identifies temporal patterns, influential contributions, and thematic clusters, while qualitative synthesis supports conceptual integration.

To operationalise this objective, the review is guided by three questions: (1) How has the literature conceptualised the relationship between CSR and CE in SEEs? (2) What thematic and methodological trends have been observed between 2000 and 2025? (3) What gaps and challenges remain in integrating CSR and CE as complementary frameworks for sustainability?

Contribution and originality of the study

This review contributes by integrating fragmented body of knowledge at the intersection of CSR, CE, and the social economy. By organising the literature into seven research domains—sustainability management, circular business models, ESG indicators, sectoral studies, governance, social innovation, and third-sector theory—it clarifies how Social Economy Entities (SEEs) are discussed as enablers of inclusive circularity, combining environmental regeneration with democratic governance.

Building on prior conceptual work (Kirchherr et al., 2017; Lozano, 2020), the manuscript proposes an integrative view in which CSR provides an ethical foundation, CE supplies operational practices, and SEEs act as the governance platform connecting both (Scarpellini, 2022). The synthesis also foregrounds the social dimension of circularity by linking social economy principles articulated by Chaves and Monzón (2012) with social innovation research (Gorgon et al., 2024) and highlights underexplored contexts—including the Global South and rural areas—within the 2000–2025 publication window.

LITERATURE REVIEW

Corporate Social Responsibility has shifted from an association with corporate philanthropy and voluntary ethics to a strategic framework aligned with societal expectations and sustainable development goals. This evolution reflects a growing emphasis on the social, environmental, and ethical responsibilities of enterprises.

In the context of Social Economy Entities, CSR is embedded in their core mission and governance. Cooperatives, mutuals, foundations, and associations operate under principles of solidarity,

democratic participation, and prioritisation of people over capital (Chaves & Monzón, 2012). Their ownership structures enable collective decision-making and reinvestment of surpluses into social objectives, positioning SEEs as key contributors to sustainability and local development (Fernández et al., 2020; Villalba-Eguiluz & Arcos-Alonso, 2025).

Empirical research shows that CSR in SEEs serves both as a governance tool and a source of social legitimacy, particularly through transparency and alignment with sustainability goals (Gómez-González et al., 2025). Practices such as social accounting, ethical reporting, and participatory evaluation help SEEs communicate their social and environmental impact, fostering stakeholder trust.

The Circular Economy: From Environmental Strategy to Socio-Economic Model

The Circular Economy is a shift from linear production to regenerative systems that minimise waste and extend resource value. It is supported by institutions like the European Commission as part of the European Green Deal and sustainable growth strategies.

Academic views on CE have expanded beyond technical and environmental concerns to embrace a broader socio-economic perspective. Scholars such as Kirchherr et al. (2017) and Scarpellini (2022) argue that CE should be approached as a multi-dimensional concept, integrating eco-efficiency, innovation, social inclusion, and ethical responsibility. However, most CE frameworks still underrepresent the social dimension, focusing predominantly on material and technological efficiency.

In the context of SEEs, CE offers an operational framework to materialise CSR principles through responsible production, fair trade, and sustainable employment creation (Gallardo-Vázquez et al., 2024; Álvarez-Cuesta, 2023). Work-integration cooperatives, for example, embody circular principles by generating green jobs for vulnerable groups while managing waste recovery or renewable energy projects (Villalba-Eguiluz & Arcos-Alonso, 2025). This dual mission—environmental and social—illustrates how CE can serve as a tangible extension of CSR when implemented through social economy mechanisms.

Linking CSR and CE in Social Economy Entities

The intersection of Corporate Social Responsibility (CSR) and the Circular Economy (CE) is increasingly relevant as organisations aim to embed sustainability across their operations. In Social Economy Entities (SEEs), this linkage is supported by democratic governance, community orientation, and territorial embeddedness—features that promote long-term decision-making and collective responsibility.

Recent literature identifies three key interactions between CSR and CE in SEEs. First, CSR provides the ethical foundation for circular strategies, defining values, transparency standards, and stakeholder engagement mechanisms. Second, CE translates CSR commitments into practical actions such as resource efficiency, waste reduction, and eco-design. Third, SEEs act as institutional catalysts, ensuring that circular benefits are equitably distributed within communities (Gorgon et al., 2024; Morea et al., 2023).

This triadic model, CSR as normative guidance, CE as operational practice, and SEEs as governance platforms, offers a coherent

framework for inclusive sustainability (Piao et al., 2023). However, gaps remain. The lack of integrated evaluation systems combining economic, environmental, and social indicators limits cross-sector comparability (Scarpellini, 2022). Additionally, most empirical studies are concentrated in Europe, leaving regional disparities and Global South experiences underexplored (Bednárík & Augustínová, 2021).

Towards an Integrated Conceptual Framework

Building on recent findings, several authors propose a convergence model between Corporate Social Responsibility (CSR) and the Circular Economy (CE), positioning Social Economy Entities (SEEs) as mediators between corporate responsibility and environmental regeneration (Gallardo-Vázquez et al., 2024; Ziegler et al., 2023). In this framework, CSR provides ethical orientation, CE delivers operational tools, and SEEs ensure collective governance and territorial adaptation. This triadic interaction fosters socially embedded circularity—a form of CE focused on social justice and community resilience.

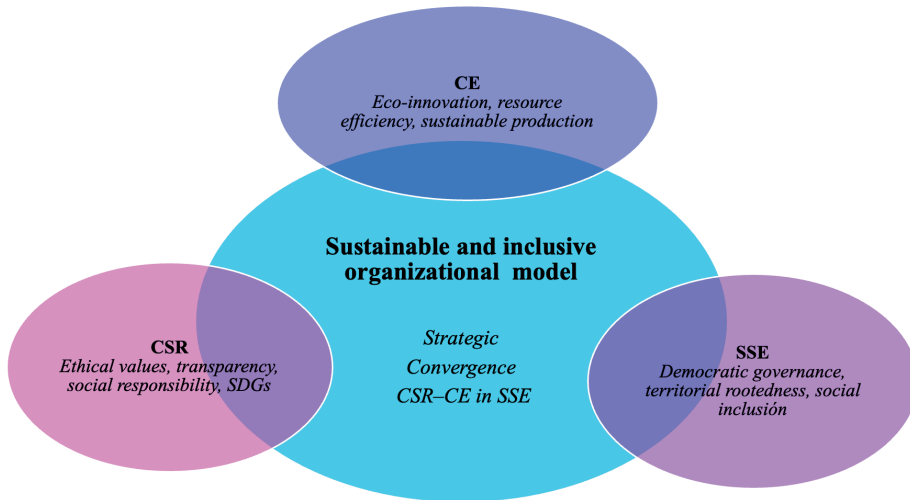


Figure 1. Conceptual model of the relationship between CSR, CE and SEEs. *Source: Own elaboration*

This conceptual synthesis emphasizes the role of Social Economy Entities (SEEs) as socio-ecological agents driving systemic change,

broadening CSR and Circular Economy (CE) research from corporate performance to societal transformation.

METHODOLOGY

This research employs a Systematic Literature Review (SLR) to identify, classify, and synthesise academic research exploring the relationship between Corporate Social Responsibility (CSR) and the Circular Economy (CE) within Social Economy Entities (SEEs). The review adheres to the PRISMA 2020 protocol (Page et al., 2021), ensuring a structured, transparent, and replicable process that minimizes bias in article selection and interpretation.

To enhance analytical rigor, the SLR is complemented by a bibliometric analysis, integrating qualitative and quantitative techniques as recommended by Aria and Cuccurullo (2017). Bibliometric mapping describes scientific production, collaboration patterns, and thematic evolution across the 211-article corpus, whereas qualitative synthesis supports the interpretation of conceptual linkages and research gaps.

The Web of Science (WoS) Core Collection was selected for its rigorous indexing standards and multidisciplinary coverage in social sciences, business, and environmental studies. A search conducted on 6 June 2025 targeted peer-reviewed journal articles published between 2000 and 2025 in English or Spanish. The Boolean query used in the Topic Search (TS) field was: TS = (“Corporate Social Responsibility” OR “Responsabilidad Social Empresarial”) AND

(“Circular Economy” OR “Economía Circular”) AND (“Social Economy” OR “Economía Social” OR “Social Economy Entity” OR “Entidad de Economía Social”))

This query was designed to capture research explicitly linking CSR and CE within the social economy. Following best practices in systematic reviews (Page et al., 2021), the inclusion criteria were: (1) publication between 2000–2025; (2) English or Spanish language; (3) peer-reviewed journal articles; (4) explicit focus on CSR, CE, and SEEs; and (5) indexation in SCI-E, SSCI, or ESCI. Exclusion criteria included duplicates, non-academic documents (e.g., reports, conference papers), studies addressing only CSR or CE without reference to SEEs, and articles lacking conceptual or methodological rigor.

The initial search yielded 4,211 documents. After removing duplicates and applying thematic filters, 384 papers remained. Screening titles, abstracts, and keywords reduced the sample to 211 peer-reviewed journal articles. These 211 articles constitute the dataset for bibliometric mapping and systematic thematic classification. A final qualitative assessment based on thematic convergence, citation impact, and methodological robustness identified 30 core articles for in-depth qualitative synthesis. The selection process followed PRISMA’s four phases: identification, screening, eligibility, and inclusion.

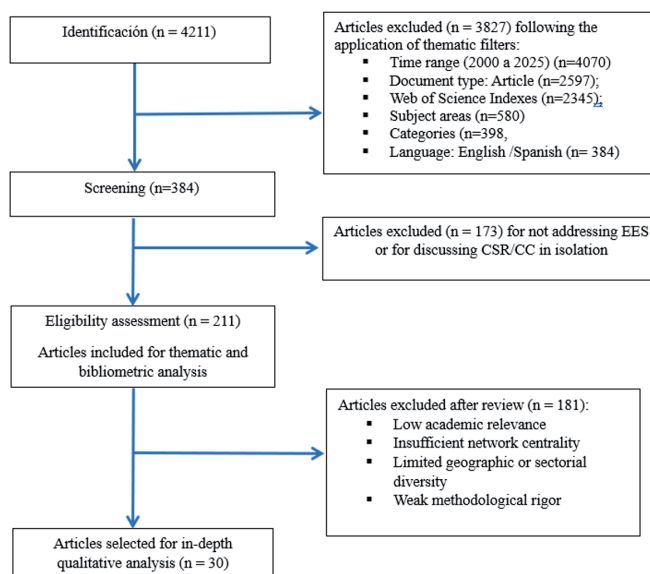


Figure 2. PRISMA Diagram of the Document Selection Process. *Source: Own elaboration, adapted from Page et al. (2021)*

Two complementary analytical procedures were employed. First, the qualitative stage consisted of full-text review and manual thematic coding to identify recurring concepts and relationships in the CSR–CE–SEE literature. The coding informed the thematic organisation reported in Table 1 and supported the interpretation of the 30 core articles selected for in-depth analysis. Second, a bibliometric analysis using the Bibliometrix and Biblioshiny packages in R (Aria & Cuccurullo, 2017) examined publication trends, leading journals, prolific authors, and keyword co-occurrence networks. Classical bibliometric laws (Lotka, Bradford, Zipf) were applied to describe the structural characteristics of the research field.

To strengthen internal validity, methodological triangulation was used by comparing bibliometric outputs with qualitative interpretations, enabling the identification of coherent author networks, thematic clusters, and conceptual developments. Because manual coding involves interpretive judgement, the synthesis may still be subject to researcher bias; to mitigate this risk, the protocol relied on explicit inclusion/exclusion criteria, PRISMA reporting, and the integration of quantitative and qualitative evidence.

Despite the academic rigor of WoS, certain

limitations persist. The exclusive use of a single database may exclude relevant grey literature and locally oriented studies, thereby restricting geographical and contextual diversity. Additionally, bibliometric indicators may underestimate conceptual contributions that are less visible in citation-based metrics. Accordingly, results should be interpreted as representative of WoS-indexed scholarly output; qualitative synthesis was used to contextualise quantitative patterns and provide a balanced interpretation.

RESULTS

The following sections present findings derived from bibliometric mapping of the 211-article WoS corpus and from qualitative synthesis, including an in-depth review of 30 core papers selected for detailed analysis.

Bibliometric Analysis

The WoS-based corpus comprises 211 articles (2000–2025). Scientific output grows steadily and accelerates after 2016, in parallel with the 2030 Agenda and the institutionalisation of circularity in policy and business.

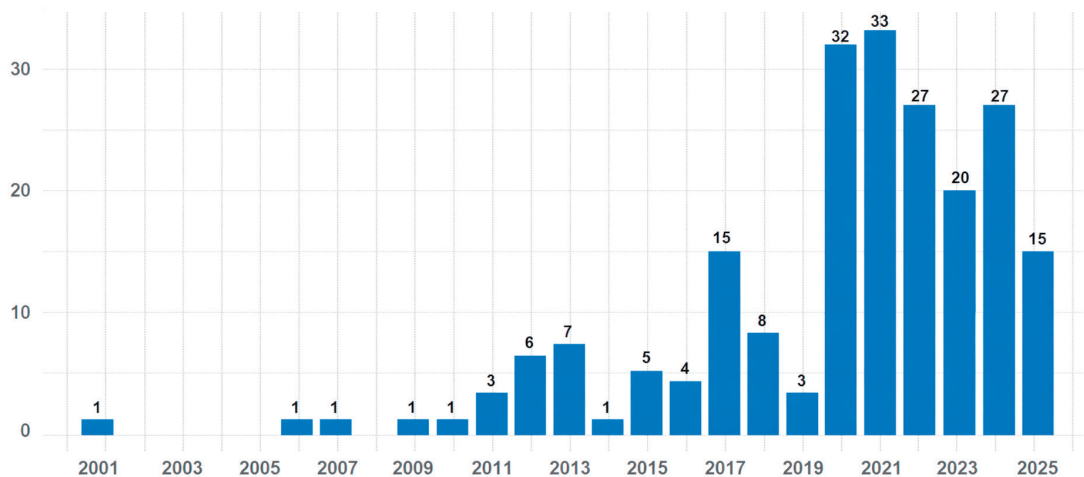


Figure 3. Evolution of Publications (2000–2025): Number of documents per year. *Source: Own elaboration.*

The analysed corpus comprises 211 articles distributed across 51 sources (as reported by Bibliometrix), with an average of 8.5 citations per article and a mean publication age of 4.8 years, totalling 10,789 cited references. The authorship network comprises 528 contributors across 580 authorship instances, reflecting an international collaboration rate of 18.5%, primarily between Europe and Latin America.

In terms of publication output, Spain, Italy, and France are the most prolific countries, while Canada and the United States register the highest citation impact per article (31.8 and 23.5 citations, respectively). The most active editorial platforms include CIRIEC-España, REVESCO, Voluntas, and the Annals of Public and Co-operative Economics, complemented by internationally indexed journals in management and sustainability (WoS and Scopus).

Keyword analysis reveals recurring themes such as social economy, co-operatives, sustainability, innovation, and entrepreneurship, underscoring the conceptual convergence of Corporate Social Responsibility, Circular Economy, and sustainability within the social economy framework.

The temporal evolution of the literature indicates four distinct phases:

1. **2000–2010:** Initial conceptualisation of CSR and SEEs, predominantly normative and descriptive, with limited integration of CE.
2. **2011–2015:** Emergence of CSR as a managerial tool within the social economy, alongside growing interest in sustainability governance; CE remains marginal.
3. **2016–2020:** Expansion of CE as a driver of ecological innovation, with increasing cross-referencing between CSR and CE.
4. **2021–2025:** Consolidation of the research field, marked by a surge in publications addressing CE, social innovation, ESG indicators, and alignment with the Sustainable Development Goals (SDGs).

This progression reflects the gradual formation of a specialised academic community focused on advancing sustainable and inclusive circular models within the social economy.

Systematic Literature Review

The systematic mapping of the 211 selected articles, complemented with an in-depth qualitative synthesis of 30 core papers, identified seven core research areas, highlighting the field's conceptual depth, thematic diversity, and level of scholarly consolidation.

Table 1. Thematic classification of the articles by key dimensions.

Main Theme	Subtopics	Timeframe	Key authors
1. Corporate Social Responsibility (CSR)	Transparency, legitimacy, social accounting, organisational culture	Since 2000; growth 2011–2025	Gómez-González et al. (2025), Salamon & Sokolowski (2016)
2. Circular Economy (CE)	Eco-innovation, resource efficiency, regenerative design	Emerging 2016–2025	Gorgon et al. (2024); Dubouloz et al. (2021)
3. Sustainability	Triple impact, SDGs, resilience	Transversal since 2011	Patraş et al. (2025); Connelly et al. (2011)
4. Management Tools & Indicators	ESG metrics, innovation, impact measurement	Frequent since 2010; peak 2019–2025	Gutiérrez-Ponce et al. (2022); Scarpellini (2022)
5. Sectoral Applications	Agriculture, tourism, digital co-operatives, social inclusion	Expanding 2020–2025	Álvarez-Cuesta (2023); Ridley-Duff & Bull (2021)
6. Third-sector Theory	Hybridisation of market & social logics	Since 2012; renewed 2020–2025	Salamon & Sokolowski (2016); Chaves & Monzón (2012)
7. Public Policies & Institutions	Fiscal incentives, State–SEE relations, legislation	Sustained since 2012; rise post-2020	Ruiz et al. (2023); García et al. (2020)

Source: Own elaboration based on WoS data (2025).

In addition, a word cloud was generated to synthesise the most frequently occurring terms

in the corpus, further reinforcing the centrality of key concepts in the field.

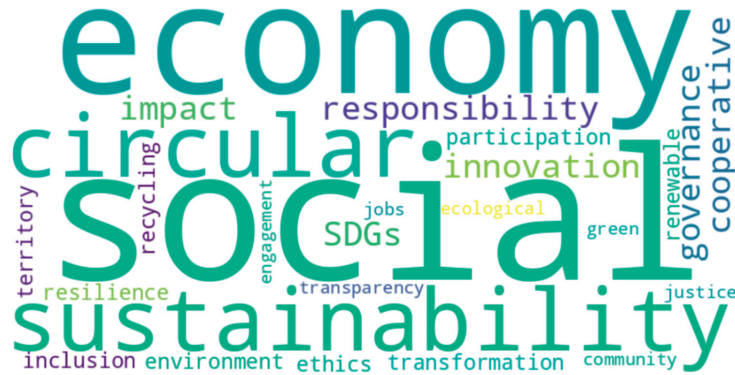


Figure 4. Word cloud of key themes in the CSR-CE-SEE literature. *Source: Own elaboration.*

The figure 4 highlights the most frequent terms, capturing the thematic convergence across the reviewed literature and reinforcing the conceptual dimensions identified.

This visualisation distinguishes between motor themes, emerging topics, and peripheral areas, offering insight into both the maturity and strategic positioning of key research lines.

To complement the analysis, figure 5 provides a thematic map based on centrality and density

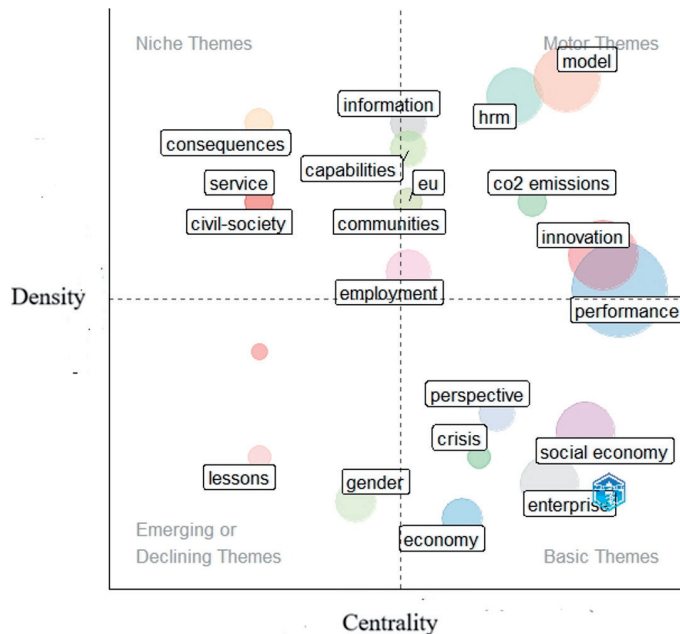


Figure 5. Thematic map by centrality and density. *Source: Own elaboration.*

Additionally, a citation analysis was conducted to identify the most influential contributions shaping the academic discourse on CSR, Circular Economy, and the Social and Solidarity

Economy. Table 2 presents the ten most cited articles in the corpus, highlighting their thematic focus and scholarly impact.

Table 2. Top 10 Most Cited Articles.

Author(s) / Year	Title	Citations	Main Topics
Kirchherr et al. (2017)	Conceptualising the circular economy: An analysis of 114 definitions	4174	CSR, sustainability, inclusive governance.
Haugh (2007)	Community-led social venture creation	279	CSR, Sustainability, Circular Economy
Dubey et al. (2019)	Supplier relationship management for circular economy Influence of external pressures and top management commitment	152	Circular Economy, Supply Chains
Salamon & Sokolowski (2016)	Beyond Nonprofits: Re-conceptualizing the Third Sector	149	Third Sector Theory, Global Trends
Patraş et al. (2025)	The Green Happy Productive Worker: Environmental Satisfaction as Mediator Between Green Human Resources Practices and Green Extra-Role Behaviors in Social Economy Organizations	92	Sustainability, social enterprise
Connelly et al. (2011)	Bridging sustainability and the social economy: Achieving community transformation through local food initiatives	84	Social Economy, Community Sustainability
Chaves & Monzón (2012)	Beyond the crisis: the social economy, prop of a new model of sustainable economic development	75	Third Sector, European Policy
Lozano (2020)	Analysing the use of tools, initiatives, and approaches to promote sustainability in corporations	60	Corporate Sustainability, CSR Tools, Business Strategy
Scarpellini (2022)	Social impacts of a circular business model: An approach from a sustainability accounting and reporting perspective	46	Circular economy, social sustainability
Dubouloz et al. (2021)	SMEs' Open Innovation: Applying a Barrier Approach	20	Innovation, Circular Economy

Source: Own elaboration based on WoS data (2025).

The citation analysis shows that Kirchherr et al. (2017), Haugh (2007), and Dubey et al. (2019) are the most influential articles, shaping key debates on circular economy, social entrepreneurship, and sustainable supply chains. CSR, sustainability, and inclusive governance emerge as central themes. The top-cited works emphasize practical applications, institutional frameworks, and conceptual clarity, reflecting a mature, impact-oriented research field that integrates social economy perspectives into circular and responsible innovation strategies.

To align the citation analysis with the thematic focus of our research, ten representative studies were selected based on their relevance to CSR, Circular Economy, and Social Enterprise, as well as their methodological strength and geographic diversity. Table 3 highlights their origin, journal, and key dimensions offering a qualitative perspective on how foundational concepts are applied across diverse contexts.

Table 3. Key Articles by Thematic Dimension.

Author(s) / Year	Article Title	Main Dimensions
Gómez-González et al. (2025)	Disclosure and transparency of sustainability information in Spanish social enterprises	CSR, sustainability, SDGs
Patraş et al. (2025)	The green happy productive worker: Environmental satisfaction as mediator between green human resources practices and green extra-role behaviors in social economy organizations	CSR, CE, sustainability
Gorgon et al. (2024)	Social Economy and the Transition towards Circular Economy: A survey-based approach	CE, social economy
Barna et al. (2023)	Social economy enterprises contributing to the circular economy and the green transition in Romania	CE, sustainability
Scarpellini (2022)	Social impacts of a circular business model: An approach from a sustainability accounting and reporting perspective	CE, social sustainability, accounting
Dubouloz et al. (2021)	SMEs' open innovation: Applying a barrier approach	Innovation, CE
Ridley-Duff & Bull (2021)	Common pool resource institutions: The rise of internet platforms in the social solidarity economy	Social innovation, governance, sustainability
Costa et al. (2020)	Organizational culture in social economy organizations	CSR, culture, sustainability
García et al. (2020)	Tax Measures Promoting Co-operatives	Governance, fiscality
Bastida et al. (2017)	Tax measures promoting cooperatives: A fiscal driver in the context of the sustainable development agenda	Co-operation, sustainability

Source: Own elaboration based on WoS data (2025).

The selected articles address core aspects of CSR, Circular Economy, and Social Enterprise, including green innovation, supply chains, organisational culture, and governance. They highlight fiscal strategies, SDG alignment, and social innovation models, reflecting a

diverse and policy-relevant research landscape focused on impact and regenerative practices. To complement the bibliometric analysis, a qualitative synthesis reviewed objectives, methods, and key findings of these ten studies.

Table 4. Summary of Key Studies Reviewed

Author(s) / Year	Objective	Methodology	Key Findings	Contribution
Gómez-González et al. (2025)	Sustainability reporting in SEEs	Quantitative	Audited SEEs align better with SDGs	Improves accountability
Patraş et al. (2025)	Green HR practices	Quantitative	Green culture boosts engagement	Links CSR and CE
Gorgon et al. (2024)	Circular transition in SEEs	Survey	SEEs drive inclusive circular models	Validates inclusive circularity
Barna et al. (2023)	Romanian green transition	Qualitative	Community-led practices thrive	Supports territorial sustainability
Scarpellini (2022)	Evaluate social impacts of CE models	Mixed methods	Social/governance metrics are pivotal	Bridges CE and social accounting
Dubouloz et al. (2021)	Innovation barriers in SMEs	Mixed methods	Internal constraints persist	Reveals implementation challenges
Costa et al. (2020)	Culture and sustainability	Quantitative	Co-operative values enhance performance	Embeds ethics in CSR
García et al. (2020)	Fiscal incentives for SEEs	Document analysis	Tax policies foster innovation	Connects CE with public policy
Bastida et al. (2017)	Alliances and resilience	Quantitative	Collaboration strengthens resilience	Enhances governance

Source: Own elaboration based on WoS data (2025).

Integrating bibliometric and qualitative findings reveals a triadic model in which CSR provides a normative orientation, CE delivers regenerative mechanisms and, SEEs function as institutional mediators that embed these principles into democratic, community-based governance. This synergy supports a paradigm of inclusive circularity, aligning environmental regeneration with social inclusion and territorial cohesion.

The field shows a transition from descriptive to empirical and mixed method research but still faces limitations: (1) insufficient integration of social indicators into CE evaluation frameworks; (2) lack of longitudinal and cross-country comparisons; and (3) underrepresentation of Global South and rural contexts.

Future studies should develop integrated CSR–CE–ESG frameworks, broaden empirical coverage, and assess policy instruments—such as fiscal incentives and co-operative education—that enable SEEs to act as laboratories of sustainable transformation, where social responsibility and circular innovation converge to generate inclusive, regenerative development.

DISCUSSION

This review reveals a growing and structured body of research connecting Corporate Social Responsibility (CSR) and the Circular Economy (CE) within Social Economy Entities (SEEs). The convergence marks a shift from isolated approaches to a more integrated sustainability paradigm that combines social, environmental, and economic objectives.

The intersection between CSR and CE can be understood as a transition from normative frameworks to operational strategies. CSR provides the ethical and social foundations of organisational behaviour—transparency, accountability, and stakeholder participation—while CE offers practical tools for resource efficiency, circular processes, and eco-innovation. In SEEs, this integration occurs organically due to their institutional design, which embeds social responsibility through collective ownership and participatory governance (Chaves & Monzón, 2012; Fernández et al., 2020). CE further enhances SEEs' capacity to deliver environmental and

economic outcomes while reinforcing their social mission (Gallardo-Vázquez et al., 2024; Ziegler et al., 2023). This synthesis allows SEEs to move beyond compliance, actively redesigning production and consumption systems to achieve inclusive circularity.

SEEs play a strategic role in implementing circular economy principles through democratic governance and community-based structures. Their territorial embeddedness and social purpose enable them to adapt CE strategies to local needs. Empirical evidence shows that SEEs contribute to both ecological and social transitions. In sectors such as waste management, agriculture, and renewable energy, they promote circular practices while generating employment for disadvantaged groups and strengthening local value chains (Álvarez-Cuesta, 2023; Pérez & Perdomo, 2017). Participatory governance and collective ownership ensure equitable benefit distribution and foster social innovation through co-creation among workers, communities, and institutions. This embeddedness differentiates SEEs from conventional enterprises and enhances their legitimacy in driving sustainable transitions.

The review highlights the need for supportive institutional frameworks and public policies to sustain CSR–CE integration in SEEs. Authors such as García et al. (2020) and Ruiz et al. (2023) emphasise the importance of fiscal incentives, social clauses in public procurement, and cooperative education programmes. However, current policy instruments often prioritise technological innovation and material efficiency, overlooking the social dimension of circularity. Integrating CSR indicators—such as social inclusion, quality employment, and community participation—into CE policies would promote a more holistic sustainability model.

At the organisational level, SEEs require tools that capture both social and environmental outcomes. ESG metrics and social accounting systems are increasingly used to enhance accountability and align with the Sustainable Development Goals (SDGs) (Scarpellini, 2022). Nonetheless, adapting these tools to the cooperative and non-profit context remains a challenge for researchers and practitioners.

The methodological landscape of CSR–CE research in SEEs is still consolidating. Most studies are descriptive and cross-sectional,

reflecting an early stage of empirical development. A more systematic use of mixed methods could deepen analytical insights. Longitudinal and comparative approaches are needed to understand the evolution of CSR–CE practices across sectors and regions. Combining bibliometric analysis with case-based research may help uncover how SEEs operationalise circular and social principles. Additionally, participatory and qualitative methodologies—such as focus groups, ethnography, and social impact mapping—are essential to reflect the collective decision-making and value creation processes unique to SEEs.

Despite progress, several gaps persist. These include the absence of integrated indicators measuring circularity and social impact, the underrepresentation of rural and peripheral contexts—especially in Latin America, Africa, and Asia—and limited exploration of gender, diversity, and equity within circular models. There is also a need to connect micro-level organisational practices with macro-level policy frameworks. Addressing these gaps requires interdisciplinary collaboration and co-production of knowledge among academia, practitioners, and policymakers. This approach aligns with the cooperative ethos of SEEs and is vital for designing inclusive and resilient sustainability models.

CONCLUSIONS

This literature review (SLR) examined academic research from 2000 to 2025 at the intersection of Corporate Social Responsibility (CSR), Circular Economy (CE), and Social Economy Entities (SEEs), using the PRISMA 2020 methodology. The analysis synthesized conceptual, methodological, and thematic developments in a growing field that links ethical management, environmental regeneration, and collective governance.

The findings confirm that CSR and CE, when integrated within SEEs, form a coherent framework for advancing sustainable development. Rather than functioning as isolated approaches, CSR and CE complement each other in promoting responsible production, inclusive governance, and ecological transition. CSR provides a normative orientation, embedding social responsibility,

stakeholder engagement, and transparency into SEEs' management practices. CE translates these values into operational mechanisms for environmental innovation, resource efficiency, and waste reduction. SEEs, in turn, serve as institutional platforms where CSR and CE converge, supported by democratic governance, territorial rootedness, and a commitment to collective well-being.

Together, these dimensions position SEEs as laboratories for inclusive and circular sustainability, capable of generating economic, social, and environmental value simultaneously. The synthesis of ethical principles, circular strategies, and participatory governance contributes to both academic and policy debates on sustainability, offering a multidimensional perspective that redefines sustainability beyond corporate-centered models.

Bibliometric evidence reveals a clear trend toward the consolidation of this research field, particularly after 2020. Thematic convergence among sustainability, social innovation, and ESG indicators reflects the growing maturity of scholarship connecting CSR, CE, and the social economy. This evolution signals a paradigm shift toward community-oriented sustainability, emphasizing collective entrepreneurship and regenerative practices.

From a practical standpoint, SEEs can play a central role in promoting territorially embedded circular ecosystems, where production and consumption are locally coordinated, socially inclusive, and environmentally restorative. To enable this potential, public administrations should strengthen policies that support cooperative networks, social innovation clusters, and hybrid financing mechanisms aligned with the Sustainable Development Goals (SDGs). Additionally, the development of integrated management tools—combining social accounting, life-cycle assessment, and ESG metrics—would allow SEEs to measure and communicate their contributions to circular transitions more effectively. Universities and research institutions also have a responsibility to provide training and capacity building in CSR–CE integration, particularly within cooperative education frameworks.

Despite its methodological rigor, this review faces limitations. The analysis is restricted to the

Web of Science database, potentially excluding relevant studies from grey literature or non-indexed journals, especially from developing regions. The reliance on bibliometric data limits interpretative depth regarding context-specific practices and regional diversity. Nonetheless, these limitations highlight opportunities for complementary studies using broader datasets and multi-source approaches.

To advance knowledge in this area, five research lines are proposed:

1. Integrated CSR–CE Indicators: Develop measurement systems that articulate social and environmental impacts simultaneously, tailored to cooperative contexts.
2. Contextualized Research: Explore how SEEs contribute to sustainability in rural and peripheral territories.
3. Cooperative Education: Investigate how training in cooperative values fosters ecological awareness and collective responsibility.
4. Comparative Analysis: Examine differences between SEEs and conventional enterprises in implementing circular strategies.
5. Longitudinal Frameworks: Design models to track CSR–CE integration over time and assess long-term impacts.

In conclusion, the integration of CSR and CE within SEEs exemplifies a transformative approach to sustainability—ethical in orientation, circular in operation, and democratic in governance. By bridging social innovation, environmental responsibility, and collective entrepreneurship, SEEs embody the potential of the social economy to lead the transition toward regenerative and equitable socio-economic systems.

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