SUPPLEMENTARY MATERIAL

Sample Overview Including Theoretical Perspectives and Classification in Our Social Value Typology (*N* = 288)

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
1	Andries et al. (2019, p. 285)	Management	n.a.	Social innovation	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
2	Angeletos and Pavan (2007, pp. 1104–1105)	Economics	Game theory	Social value of information	System of interacting humans	Worthiness for the common	Behavior of decision-makers	Individuals	Those affected perceive a benefit	**Maximizing approach**
3	Angelidis and Ibrahim (2004, p. 120)	Business ethics	Classical economic theory	Corporate Social Responsibility (CSR) and religiousness	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
4	Appel et al. (2020, p. 82)	Marketing	n.a.	Social media marketing	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
5	Arsenian (1970, p. 302)	Psychology	n.a.	Evaluative attitudes	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
6	Auerswald (2009, p. 52)	Innovation management	n.a.	Social entre-preneurship	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
7	Austin et al. (2006, p. 2)	Entre-preneurship	Entre-preneurship theory	Commercial/ social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
8	Bacq and Eddleston (2018, p. 591)	Business ethics	Stewardship theory, resource-based-view, network theory	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Stakeholder approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
9	Baker (1977, p. 1006)	Human resource management	Accounting theory	Accounting firms	System of interacting humans	Worthiness for the common	Firm’s practices and policies	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
10	Ballesteros et al. (2017, pp. 1701–1702)	Management	Dynamic capabilities	CSR and corporate disaster aid	Moral form of acting	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Virtuous approach**
11	Barigozzi and Tedeschi (2015, p. 1282)	Finance	n.a.	Ethical banks	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
12	Baron (2020, p. 4197)	Financial economics	Theories of bank capital structure	Bank equity issuance	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
13	Bartling et al. (2015, p. 223)	Economics	Game theory	Social responsibility	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
14	Battilana et al. (2014, p. 1659)	Management	Organization theory	Hybrid organizations	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
15	Bejan (1981, p. 709)	Accounting	Rational choice theory	Financial reporting	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
16	Bhattacharjee et al. (2017, pp. 673–674)	Psychology	Market exchange/economic psychology	Perceptions/ beliefs	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
17	Bird (1988, p. 442)	Management	Leadership, organization theory	Entre-preneurship	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
18	Bloch et al. (2003, p. 553)	Marketing	Aesthetics centrality concept	Visual product aesthetics	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
19	Boal and Peery (1985, p. 74)	Management	Ethical reasoning	CSR	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Virtuous approach**

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20	Bode et al. (2015, pp. 1703–1704)	Organizational behavior	Theory of job matching	Employee retention, social initiatives	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
21	Bodily (1980, p. 165)	Operations research	n.a.	Analysis of risk	System of interacting humans	Worthiness for the individual	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Individualistic approach**
22	Bogaert et al. (2012, p. 919)	Management	Goal transformation theory, behavioral assimilation theory	Affective commitment	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
23	Bosse and Phillips (2016, p. 277)	Management	Agency theory, bounded self-interest	CEOs behavior and fairness	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
24	Bourne and Jenkins (2013, p. 504)	Organizational behavior	n.a.	Organizational values	System of interacting humans	Guiding and judging principle	n.a.	People, institutions and natural environment	n.a.	**Contextual normative approach (beliefs)**
25	Bouvard (2014, p. 186)	Financial economics	Real options theory	Financing of innovation	System of interacting humans	Worthiness for the common	n.a.	n.a.	Those affected perceive a benefit	**Maximizing approach**
26	Bowman and Haire (1976, pp. 11–12)	Accounting	n.a.	CSR, social accounting, annual report	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
27	Bozeman et al. (2015, p. 37)	Management	n.a.	Technology transfer	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
28	Bozeman and Youtie (2017, p. 1388)	Management	n.a.	Impact of research	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
29	Bradford (1975, p. 889)	Economics	n.a.	Public investment decision	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**

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30	Brand et al. (2020, pp. 5, 13)	Business ethics	Stakeholder theory, theory of deliberative democracy	Business-NGO Interaction	System of interacting humans	Guiding and judging principle	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
31	Branzei et al. (2018, p. 553)	Entre-preneurship	n.a.	Pro-sociality	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
32	Brickson (2007, pp. 872–876)	Management	Stakeholder theory	Organizatio-nal identity	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
33	Bridoux and Stoelhorst (2014, p. 111)	Management	Stakeholder theory, micro-foundations	Stakeholder management	Moral form of acting	Guiding and judging principle	Firm's actions	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
34	Bridoux and Stoelhorst (2016, p. 231)	Management	Stakeholder theory, relational models theory	Joint value creation (multiple stakeholders)	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
35	Brieger et al. (2019, pp. 362–363)	Business ethics	Welzel's theory of emancipation	Human empowerment	Focus on people in need	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Universal normative approach (moral)**
36	Briggs et al. (2013, p. 98)	Information systems	n.a.	Information systems	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
37	Brunnermeier et al. (2014, p. 1773)	Economics	Standard welfare theory, decision theory, economic theory	Distorted beliefs and economy	System of interacting humans	Worthiness for the individual	Behavior of decision-makers	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Individualistic approach**
38	Burns (1958, p. 223)	Human resource management	Communication theory, group theory	Structure in sociology	System of interacting humans	Worthiness for the individual	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Individualistic approach**

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39	Burt and Brewer (1971, p. 814)	Economics	Statistical theory	Social benefit and outdoor recreation	System of interacting humans	Worthiness for the common	Firm's actions	n.a.	n.a.	**Maximizing approach**
40	Burtch and Chan (2019, p. 238)	Information systems	n.a.	Personal bankrupcy	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
41	Cajaiba-Santana (2014, p. 44)	Future studies	n.a.	Social innovation	Moral form of acting	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Virtuous approach**
42	Caldwell et al. (2017, p. 907)	Management	Public-private-partnerships	Public-private collaborations	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
43	Carnahan et al. (2017, p. 1934)	Management	Social psychology (e.g., mortality salience theory)	CSR and human capital strategy	Moral form of acting	Guiding and judging principle	n.a.	People, institutions and natural environment	n.a.	**Universal normative approach (moral)**
44	Carroll and Beiler (1975, p. 595)	Management	Social audit (concept)	Social performance of businesses	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Stakeholder approach**
45	Cats-Baril and Jelassi (1994, p. 12)	Information systems	n.a.	National information technology infrastructure	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
46	Chakraborty et al. (2020, p. 1721)	Economics	Game theory	Expert-captured democracy	System of interacting humans	Worthiness for the common	n.a.	n.a.	Value creator anticipates benefit for value capturer	**Maximizing approach**
47	Chang et al. (2014, p. 224)	Business ethics	Stakeholder theory	CSR	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
48	Chell (2007, pp. 11, 17)	Entre-preneurship	Entrepreneur-ship theory	Social entre-preneurship	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

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49	Chen et al. (2020, p. 485)	Financial economics	n.a.	Institutional shareholders and CSR	System of interacting humans	Worthiness for the common	n.a.	Individuals	Those affected perceive a benefit	**Maximizing approach**
50	Cheng et al. (2020, pp. 655, 657)	Information systems	Transportation economics	Intelligent transportation systems	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
51	Child (2020, p. 1148)	Organizatio-nal behavior	Paradox, sense making	Social entre-preneurship	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
52	Chin et al. (2013, p. 201)	Management	Upper echelons theory, agency theory	Political ideologies of CEOs, CSR	Focus on people in need	Guiding and judging principle	n.a.	People, institutions and natural environment	n.a.	**Universal normative approach (moral)**
53	Choi and Majumdar (2014, p. 367)	Entre-preneurship	Theory of essentially contested concepts	Social entre-preneurship	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
54	Ciarli and Ràfols (2019, p. 949)	Management	n.a.	Research priorities and social demands	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
55	J. M. Clark (1915, pp. 711, 713–714)	Economics	Economic theory, (social) theory of value	Concept of value	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
56	E. Clark and Soulsby (1998, pp. 43–44)	Human resource management	Inter-organizational theory	Organization-community embededness	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Maximizing approach**
57	Closs et al. (2011, p. 102)	Marketing	n.a.	Supply chain management	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Maximizing approach**
58	Connelly et al. (2011, pp. 86–87)	Marketing	Organizational theories	Sustainability research in marketing	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Stakeholder approach**

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59	Corbett (2018, p. 1685)	Operations research	n.a.	Big data	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
60	Corneo and Gruner (2000, p. 1501)	Economics	n.a.	Redistribution	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
61	Corner and Ho (2010, p. 636)	Entre-preneurship	Entrepreneur-ship theory	Opportunities development; social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
62	Crane et al. (2018, pp. 13, 15)	Business ethics	n.a.	CSR	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Stakeholder approach**
63	Creplet et al. (2001, p. 1525)	Management	Knowledge workers, cognitive mechanisms	Experts and consultants	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
64	Croidieu and Kim (2018, p. 20)	Management	Professionali-zation theory	Lay-expertise legitimation	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Value creator anticipates benefit for value capturer	**Individualistic approach**
65	Crilly et al. (2012, pp. 1436–1437)	Management	Institutional theory; behavio-ral theory of the firm	Decoupling policy from practice	Moral form of acting	Worthiness for the common	n.a.	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Virtuous approach**
66	Dachler and Wilpert (1978, p. 4–5)	Management	Participation approach	Participation in organiza-tions	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
67	Dacin et al. (2011, p. 1204)	Organizatio-nal behavior	Institutional theory, network theory, organi-zation and ma-nagement theory	Social entre-preneurship	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**

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68	Dant (1996, p. 501)	Sociology	n.a.	Fetishism	System of interacting humans	Guiding and judging principle	n.a.	Individuals	Those affected perceive a benefit	**Contextual normative approach (beliefs)**
69	Darroch et al. (2009, p. 6)	Marketing	n.a.	Peter Drucker (tribute)	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
70	Dasgupta and David (1994, p. 499)	Management	Economic theory	Economics of science	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
71	Davenport (1906, p. 157)	Economics	n.a.	Social value	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
72	de Bakker et al. (2020, p. 1296)	Business ethics	n.a.	CSR and capitalism	Moral form of acting	Guiding and judging principle	Firm's practices and policies	People, institutions and natural environment	n.a.	**Universal normative approach (moral)**
73	De Dreu and Boles (1998, pp. 254–255)	Organizatio-nal behavior	Negotiation theory	Negotiation heuristics	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
74	de Jong et al. (2016, p. 1402)	Management	Principal-agent theory	Trans-disciplinary research	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
75	De Nicolò et al. (2014, pp. 2099, 2109)	Financial economics	Q-theory of investment	Micropruden-tial bank regulation	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
76	De Vericourt and Lobo (2009, pp. 1115, 1126)	Operations research	n.a.	Nonprofit operations	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
77	De Waegenae-re et al. (2017, p. 1536)	Accounting	n.a.	Cost capitali-zation of R&D projects	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**

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78	Dembek et al. (2016, p. 237)	Business ethics	n.a.	Shared value	Focus on people in need	Worthiness for the common	Firm's practices and policies	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Stakeholder approach**
79	DeShon and Gillespie (2005, p. 1109)	Psychology	n.a.	Goal orientation	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
80	Devine (1960, p. 398)	Accounting	Accounting theory, organization theory	Accounting theory	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
81	Di Domenico et al. (2010, p. 689)	Entre-preneurship	Theories of bricolage	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
82	Dillenburg et al. (2003, pp. 170–173)	Business ethics	n.a.	Socially responsible investment	Focus on people in need	Worthiness for the common	Behavior of decision-makers	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
83	Dobson and Gerstner (2010, p. 774)	Marketing	Theories of bundling, price discrimination, and quantity discounts	Pricing and public policy	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
84	Donaldson and Dunfee (1994, pp. 254–255, 262–271)	Management	Integrated social contracts theory, stakeholder and legitimacy theory, bounded moral rationality	Business ethics and integrated social contracts theory	Moral form of acting	Guiding and judging principle	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Universal normative approach (moral)**
85	Dorfleitner et al. (2021, pp. 381–382)	Business ethics	Signaling theory	Microfunding	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Stakeholder approach**
86	Du et al. (2008, pp. 490–491)	Marketing	Health behavior	Corporate social marketing	Moral form of acting	Worthiness for the common	Firm's actions	Individuals	Value creator anticipates benefit for value capturer	**Virtuous approach**

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87	Dutta and Ray (1989, p. 615)	Economics	Theory of social norms, game theory	Egalitaria-nism	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
88	Dyck (1997, p. 579)	Economics	Theory of privatization	Privatization	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
89	Ebrahim and Rangan (2014, p. 120)	Management	n.a.	Social perfor-mance mea-surement	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
90	Edie (1927, pp. 420–421)	Economics	Quantitative value theory, so-cial value theory	Institutional concept	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
91	Eilert and Robinson (2020, p. 1504)	Business ethics	n.a.	Corporate philanthropy	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Stakeholder approach**
92	Elbing (1970, p. 80)	Management	Economic theory	Role of businessmen	Moral form of acting	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Virtuous approach**
93	Emanuel et al. (2020, p. 2703)	Medicine	n.a.	Ethical clinical research	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
94	Encaoua et al. (2006, p. 1429)	Management	Economic theory	Patent systems	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
95	Engelbrecht-Wiggans and Weber (1979, pp. 1273–1274)	Management	Auction theory	Multi-object auctions	System of interacting humans	Worthiness for the common	n.a.	n.a.	Those affected perceive a benefit	**Maximizing approach**
96	Fagerberg (1954, p. 364)	Accounting	n.a.	Personal accounting	Moral form of acting	Worthiness for the common	Firm's actions	Individuals	Value creator anticipates benefit for value capturer	**Virtuous approach**

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97	Farlee (1998, p. 290)	Accounting	Economic theory, game theory	Timely reporting	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
98	Feldman and March (1981, p. 180)	Management	Organizational choice and decision theory	Information in organizations and symbols	Moral form of acting	Guiding and judging principle	Firm's practices and policies	People, institutions and natural environment	Those affected perceive a benefit	**Universal normative approach (moral)**
99	Ferrell et al. (2016, pp. 585, 594)	Financial economics	Agency theory	Socially responsible firms	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
100	Fiedler et al. (2013, p. 273)	Organizatio-nal behavior	Decision field theory	Social dilemmas	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
101	Filios (1986, p. 300)	Business ethics	n.a.	Corporate social accounting	Moral form of acting	Worthiness for the common	n.a.	People, institutions and natural environment	n.a.	**Virtuous approach**
102	Fosfuri et al. (2015, pp. 1751–1752)	Management	Strategic stakeholder theory	Corporate sponsorship	Moral form of acting	Guiding and judging principle	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
103	Fowler et al. (2019, p. 667)	Business ethics	Stakeholder theory, social impact theory	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
104	Freeney and Fellenz (2013, pp. 1433–1434)	Human resource management	Work engagement theory	Job design	System of interacting humans	Worthiness for the individual	Behavior of decision-makers	Individuals	Those affected perceive a benefit	**Individualistic approach**
105	Freudenreich et al. (2020, p. 5)	Business ethics	Stakeholder theory	Business modelling	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Maximizing approach**
106	Frew (1973, p. 530)	Management	Synergy	Organizatio-nal behavior, pollution	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
107	Fuller et al. (2006, p. 819)	Human resource management	Social identity theory	Organizational identification process	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
108	Füller et al. (2013, p. 1197)	Management	Brand creation and innovation difusion	Brand value	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
109	Garcia-Ruiz and Rodriguez-Lluesma (2014, p. 510)	Business ethics	'Goods-Virtues-Practices-Institutions ' Framework	Consumer ethics	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
110	Garst et al. (2021, p. 1353)	Business ethics	Absorptive capacity	Responsible innovation	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
111	Gassenheimer et al. (1998, pp. 326–327)	Marketing	Political economic paradigm, social exchange theory	Inter-organizational relatonship	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Maximizing approach**
112	George et al. (2016, pp. 1881–1890)	Management	Social learning theory, stakeholder theory, institutional theory	Grand Challenges	Focus on people in need	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Stakeholder approach**
113	Gherardi and Strati (1990, p. 607)	Management	Organizational texture	Construction of organizational life	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
114	Ghobadi and Mathiassen (2020, p. 107)	Information systems	Social impact theory	Software development	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
115	Giboney et al. (2017, pp. 936–937)	Information systems	n.a.	Information	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
116	Goel and Thakor (2015, p. 544)	Financial economics	Theory of coarse credit ratings	Credit ratings	System of interacting humans	Worthiness for the individual	Firm's actions	n.a.	Those affected perceive a benefit	**Individualistic approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
117	Goffman (1955, p. 213)	Psychology	n.a.	Social interaction	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
118	Goh et al. (2016, pp. 247, 249)	Information systems	n.a.	Healthcare online communities	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Maximizing approach**
119	Golovin (1969, p. 469)	Management	Economic theory	Governmental activity	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
120	Grabner-Kräuter (2009, p. 509)	Business ethics	Social network theory, social capital theory	(Online) Social networks	System of interacting humans	Worthiness for the individual	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Individualistic approach**
121	Grant (2007, p. 399)	Management	Job design theory	Relational job design	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
122	Grant (2008, p. 111)	Psychology	Expentacy theory	Task significance	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
123	Grant (2012, pp. 458–459)	Management	Meaning making theory and job design theory	Transforma-tional leaders	Moral form of acting	Worthiness for the individual	n.a.	Individuals	Value creator anticipates benefit for value capturer	**Virtuous approach**
124	Grant and Patil (2012, pp. 551, 554)	Management	Conformity, social learning, and social ex-change theories	Effectiveness of work units	Moral form of acting	Worthiness for the common	Behavior of decision-makers	Individuals	n.a.	**Virtuous approach**
125	Grauer (1978, p. 1032)	Finance	Theory of trading firm	Trading firms	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
126	Gray (1935, p. 230)	Economics	"Yardstick" theory	Public development of resources	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
127	Gruchy (1940, p. 839)	Economics	Theory of human nature, economic theory	20th century economics	System of interacting humans	Guiding and judging principle	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
128	Guajardo (2019, p. 2811)	Operations research	Contract theory	Rent-to-own business models	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Maximizing approach**
129	Guo et al. (2019, p. 442)	Information systems	Utalitarian theory, economic theory	Digital games and digital currency	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
130	Haenlein and Libai (2013, p. 65)	Marketing	Network assortativity	New product adoption	System of interacting humans	Worthiness for the individual	n.a.	Individuals	n.a.	**Individualistic approach**
131	Hall et al. (2015, p. 907)	Management	Stakeholder theory	Accounting, social return of invest	Moral form of acting	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Virtuous approach**
132	Hampel and Tracey (2017, p. 2197)	Management	Legitimacy	Stigmati-zation and legitimacy	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Contextual normative approach (beliefs)**
133	Haney (1913, pp. 117, 122–123)	Economics	Social contract theory, scoial organism theory	Social view on economics	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
134	Hansen and Schaltegger (2016, p. 195)	Business ethics	Sustainable development	Sustainable development, sustainability	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
135	Hehenberger et al. (2019, pp. 1672, 1692)	Management	Institutional theory	Impact investing	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Virtuous approach**
136	Henderson and Van den Steen (2015, p. 328)	Economics	Game theory	Firms' purpose	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
137	Hennekam et al. (2020, p. 1089)	Psychology	Invisibility at work	Valorization of work	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
138	Hirshleifer (1971, pp. 564–565)	Economics	Game theory	Value of information	System of interacting humans	Worthiness for the common	Behavior of decision-makers	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Maximizing approach**
139	Holbrook (1987, p. 130)	Marketing	Consumer theory	Consumer research	Moral form of acting	Guiding and judging principle	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
140	Hotelling (1931, p. 143)	Economics	Economic theory, theory of monopoly prices, static theory	Exhaustible resources	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
141	Hsie (2015, p. 455)	Business ethics	Theory of the firm, social contract theory	Corporate purpose and responsibility	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Virtuous approach**
142	Huang and Rust (2011, p. 45)	Marketing	Economic theory, theory of sustainability & consumption	Sustainability and consumption	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
143	Hudon and Sandberg (2013, p. 580)	Business ethics	n.a.	Microfinance sector	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
144	Huguenin and Jeannerat (2017, p. 625)	Management	Pragmatic theories of socio-economic value and market construction	Valuation policy in sustainability transition	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
145	Hunt (1970, p. 36)	Management	n.a.	Classification of organizations	System of interacting humans	Guiding and judging principle	Firm's actions	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Contextual normative approach (beliefs)**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
146	Husted et al. (2015, pp. 148–150)	Business ethics	Resource dependence theory, stakeholder theory	CSR	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
147	Intriligator and Smith (1966, p. 496)	Economics	Capital theory, control theory	Allocation of scientific effort	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
148	Jensen (2002, p. 239)	Business ethics	Stakeholder theory	Corporate objective function	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
149	Joshi et al. (2014, p. 1520)	Management	Role congruity, gender inequity, and social dominance theories	Gender and diversity in ocupational settings	System of interacting humans	Worthiness for the common	Behavior of decision-makers	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Maximizing approach**
150	Kaufman (2002, p. 202)	Business ethics	Microeconomic and democratic theories, agency theory	Manager's fiduciary duty	Moral form of acting	Worthiness for the common	Firm's actions	n.a.	Conformity to generally accepted moral principles	**Virtuous approach**
151	Keyes (1998, pp. 122–123)	Psychology	Sociological and social psychological theories	Social well-being	System of interacting humans	Worthiness for the individual	Behavior of decision-makers	People, institutions and natural environment	Those affected perceive a benefit	**Individualistic approach**
152	Khanna et al. (1994, pp. 590–591)	Financial economics	n.a.	Insider trading restrictions	System of interacting humans	Worthiness for the common	Firm's actions	n.a.	Those affected perceive a benefit	**Maximizing approach**
153	Kiker (1966, p. 489)	Economics	Economic theory, equilibrium theory, theory of production	Human capital	System of interacting humans	Worthiness for the individual	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Individualistic approach**
154	Klier et al. (2019, p. 180)	Information systems	n.a.	Mobile peer groups	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
155	Ko and Huang (2007, p. 541)	Financial economics	Behavioral theory of overreaction	Behavioral finance	System of interacting humans	Worthiness for the common	n.a.	n.a.	Those affected perceive a benefit	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
156	Kolk et al. (2014, p. 358)	Business ethics	Bottom of the pyramid (BoP) concept	BoP	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
157	Kraut et al. (1999, pp. 287–288)	Information systems	n.a.	Internet in households	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
158	Kroeger and Weber (2014, p. 44)	Management	Organizational effectiveness theory, subjective well-being	Effectiveness of social interventions	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Stakeholder approach**
159	Kuksov and Wang (2013, p. 51)	Marketing	Game theory	Status goods	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
160	Kulkarni and Ramamoorthy (2017, p. 1454)	Organizational behavior	Agency theory, social exchange theory	Supervisor–subordinate information asymmetry	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	n.a.	**Universal normative approach (moral)**
161	Kunkel (1982, p. 1005)	Finance	n.a.	Public information	System of interacting humans	Worthiness for the common	n.a.	Individuals	Those affected perceive a benefit	**Maximizing approach**
162	Lange (1942, p. 219)	Economics	Economic theory	Welfare economics	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
163	Latane (1981, pp. 343–344)	Psychology	Social Impact Theory (SIT)	People psychology	System of interacting humans	Worthiness for the individual	n.a.	Individuals	n.a.	**Individualistic approach**
164	Lazzarini (2020, pp. 622–623)	Management	Theory of organizational alignment, microeconomic modelling	Social firm and alternative organizational forms	n.a.	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
165	Lee and Huang (2018, p. 1)	Organizational behavior	n.a.	Entrepreneurship and gender research	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Virtuous approach**

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166	Lemke et al. (2011, p. 862)	Marketing	Social exchange, attribution theory	Customer experience quality	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
167	Leroi-Werelds et al. (2014, p. 433)	Marketing	Means-end theory	Measurement of customer value	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
168	Lexis (1895, pp. 31–32)	Economics	Marx theory	Marx's capital	System of interacting humans	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Maximizing approach**
169	Li and Wu (2020, p. 5)	Management	Decoupling theory	CSR	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
170	Libai et al. (2013, pp. 162, 164)	Marketing	Diffusion theory	Word of mouth	System of interacting humans	Worthiness for the individual	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Individualistic approach**
171	Liket and Maas (2016, p. 895)	Business ethics	Stakeholder and slack resource theories, corpo-rate citizenship,	Strategic philanthropy, impact measurement	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
172	Lindorff et al. (2012, p. 465)	Business ethics	Utalitarian theory, economic theory	CSR	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
173	Liu et al. (2015, p. 291)	Entre-preneurship	Resource based theory	Marketing capability and social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
174	London and Hart (2004, pp. 363, 368)	International business	n.a.	Emerging markets	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
175	Maas and Liket (2011, p. 451)	Business ethics	Institutional theory, legitimacy theory	Strategic philanthropy	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**

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176	Maciariello (2009, p. 42)	Marketing	Theory of the business (Peter Drucker)	Marketing and innovation	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
177	Mair and Martí (2006, p. 37)	International business	Structuration, institutional, and organizational theories	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Stakeholder approach**
178	Marano and Kostova (2016, p. 30)	Management	Institutional theory	Adoption of CSR	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
179	Marano et al. (2017, p. 387)	International business	Institutional theory	CSR report in emerging market multi-national firms	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
180	Marcus et al. (2010, pp. 421, 428)	Business ethics	Economic, management, stakeholder, and institutional theories	Business–society–nature	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
181	Mårtensson and Lee (2004, p. 524)	Information systems	Scientific theory	Action research	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
182	Martí (2018, p. 973)	Business ethics	Business model innovation, American pragmatism	Business modelling (transforma-ting models)	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
183	Maurer et al. (2011, p. 436)	Organizatio-nal behavior	Resource-based view, institutional theory,	Culturally informed resource-based view	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Those affected perceive a benefit	**Universal normative approach (moral)**
184	McMullen and Bergman (2017, p. 244)	Entre-preneurship	Paradox theory, institutional theroy, fairness theory	Social entre-preneurship	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
185	McWilliams and Siegel (2011, p. 1487)	Management	Resource based theory, economic models	CSR	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
186	Merriman and Sen (2012, p. 860)	Human resource management	Multitask agency theory, rational choice theory	CEO incentivation	Moral form of acting	Worthiness for the common	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
187	Michaelson et al. (2014, pp. 80–81, 84)	Business ethics	Identity theory, social identity theory, economic theory	Meaningful work	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	n.a.	**Universal normative approach (moral)**
188	Miller et al. (2012, p. 618)	Management	Institutional theory, legitimacy theory	Social entrepreneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
189	Momot et al. (2020, p. 2613)	Management	n.a.	Luxury retail	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
190	James Morgan and David (1963, p. 423)	Economics	n.a.	Education and income	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
191	John Morgan and Tumlinson (2019, p. 4491)	Management	Price theory	Public goods	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
192	Morris and Shin (2002, pp. 1522, 1524)	Economics	Keynes’s general theory	Public information	System of interacting humans	Worthiness for the common	Behavior of decision-makers	Individuals	Those affected perceive a benefit	**Maximizing approach**
193	Mousavi and Gu (2019, p. 134)	Information systems	n.a.	Lawmaker's voting orientation	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
194	Mueller and Thomas (2001, p. 59)	Entre-preneurship	n.a.	Culture and entrepreneu-rial potential	System of interacting humans	Guiding and judging principle	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
195	Muethel et al. (2011, pp. 183–184)	International business	Socialization theory	Employees' pro social values	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
196	R. O. Murphy et al. (2011, pp. 771–773)	Psychology	Rational choice theory	Measurement of social value orientation	Moral form of acting	Guiding and judging principle	Firm's actions	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
197	K. M. Murphy and Topel (2006, p. 883)	Economics	n.a.	Value of health	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
198	Muse and Kegerreis (1969, p. 7)	Marketing	Marketing orientation	Corporate policy	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
199	Mussen and Wyszynski (1952, p. 57)	Human resource management	Personality	Political participation	Moral form of acting	Worthiness for the common	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
200	Nason et al. (2018, pp. 259, 262)	Management	Behavioral theory, social identity theory	Social perfor-mance; strate-gic responses	Moral form of acting	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Virtuous approach**
201	Nicholls (2009, pp. 757–758)	Accounting	Habermassian communicative rationality	Blended value accounting	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
202	Norman and MacDonald (2004, pp. 252–253)	Business ethics	Theory of right	Triple Bottom Line	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
203	Nunamaker Jr et al. (2015, p. 12)	Information systems	n.a.	Information systems research	System of interacting humans	Guiding and judging principle	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
204	Ocasio et al. (2016, p. 678)	Management	Institutional theory, societal logics theory	Collective memory	System of interacting humans	Guiding and judging principle	Firm’s practices and policies	People, institutions and natural environment	n.a.	**Contextual normative approach (beliefs)**
205	Papista and Krystallis (2013, pp. 79–80)	Business ethics	Theory of planned behavior	Green brands	Focus on people in need	Worthiness for the individual	Firm's actions	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Individualistic approach**
206	Pavett and Morris (1995, p. 1185)	Human resource management	Likert's System 4 theory	Management styles	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
207	Peredo and McLean (2006, p. 59)	International business	n.a.	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
208	R. B. Perry (1916, pp. 466, 469–470)	Economics	Economic theory	Economic value	System of interacting humans	Worthiness for the common	n.a.	Individuals	Those affected perceive a benefit	**Maximizing approach**
209	K. W. Perry (1955, p. 506)	Accounting	Economic theory	Accounting and economics	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
210	Perry–Rivers (2016, p. 689)	Entre-preneurship	Social stratification theory	Entrepreneu-rial strategy	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
211	Phillips and Johnson (2021, pp. 623–624)	Business ethics	Social impact investing concept	Social impact investing	System of interacting humans	Worthiness for the common	n.a.	Individuals	Those affected perceive a benefit	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
212	Phills et al. (2008, p. 39)	Innovation management	n.a.	Social innovation	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
213	Pick et al. (2016, pp. 220–221)	Marketing	Attribution theory, theory of cognitive disso-nance, theory of social capital	Customer relationship management	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
214	Pindyck (1984, p. 293)	Economics	Capital theory	Renewable resource markets	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
215	Porter and Kramer (2006, p. 82)	Management	n.a.	Competitive advantage and CSR	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
216	Preston and O'Bannon (1997, p. 421)	Business ethics	Stakeholder theory	Corporate social-financial relationship	Focus on people in need	Worthiness for the individual	n.a.	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Individualistic approach**
217	Rafferty (1971, p. 155)	Economics	n.a.	Hospital use	Focus on people in need	Worthiness for the common	Behavior of decision-makers	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
218	Ramanathan (1976, pp. 516, 520, 522)	Accounting	Social accounting theory	Corporate social accounting	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
219	Rao and Schaefer (2013, p. 786)	Marketing	Game theory	Conspicuos consumption	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**
220	Rawhouser et al. (2019, p. 90)	Entre-preneurship	n.a.	Social entre-preneurship, social impact measurement	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Those affected perceive a benefit	**Stakeholder approach**
221	Reynolds (1987, pp. 232, 243–244)	Entre-preneurship	Organizational research	New firms and survival	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	n.a.	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
222	Ribeiro and Shapira (2020, pp. 7–8)	Management	Theory of patent valuation	Value of innovations	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
223	Riedl and Smeets (2017, p. 2529)	Finance	n.a.	Socially responsible investment	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
224	Robin and Reidenbach (1986, pp. 5–6)	Marketing	Positive marketing theory	Private-public cooperation	Focus on people in need	Guiding and judging principle	n.a.	People, institutions and natural environment	n.a.	**Universal normative approach (moral)**
225	Robinson et al. (2013, p. 220)	Management	Ostracism, social impact theory	Workplace experiences (invisibility)	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Those affected perceive a benefit	**Contextual normative approach (beliefs)**
226	Rothenberg (1953, p. 398)	Economics	Economic theory, theory of welfare	Social welfare function	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
227	Saebi et al. (2019, p. 75)	Management	Institutional theory	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
228	Salancik (1984, p. 620)	Management	Organizational effectiveness theory	Organizatio-nal effective-ness	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
229	Salter et al. (2017, p. 1769)	Management	n.a.	Research assessment systems	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
230	Santos (2012, pp. 337, 345)	Business ethics	Positive theory of social entre-preneurship, economic theory	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
231	Schultz Jr and Reckers (1981, p. 484)	Accounting	Social value theory	Group processing	System of interacting humans	Guiding and judging principle	Behavior of decision-makers	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
232	Schumpeter (1909, p. 218)	Economics	Economic theory	Concept of (social) value	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
233	Schwartz and Bilsky (1987, pp. 551–556)	Psychology	Theory of the universal types of values	Psychological structure of human values	Moral form of acting	Guiding and judging principle	Firm’s practices and policies	People, institutions and natural environment	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
234	Segura and Suarez (2017, p. 3540)	Financial economics	n.a.	Bank's maturity transformation	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
235	Shaffer (1995, p. 502)	Management	Class theory, organization theory	Business-political activity	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
236	Shankar and Narang (2020, p. 1045)	Marketing	Theory of diffusion of innovations	Emerging market innovations	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	n.a.	**Stakeholder approach**
237	Sharma and Bansal (2017, p. 347)	Organizational behavior	Commercial–social paradox	Social entrepreneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
238	Sharma et al. (2018, p. 209)	Entrepreneurship	n.a.	B-corporations	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
239	Sheth et al. (2011, pp. 24, 31)	Marketing	n.a.	Mindful consumption	Moral form of acting	Worthiness for the common	Firm's actions	Individuals	Value creator anticipates benefit for value capturer	**Virtuous approach**
240	Shin et al. (2020, p. 1482)	Information systems	Social influence theory, visual complexity theory	Social media analysis	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
241	Shivarajan and Srinivasan (2013, pp. 386, 398)	Business ethics	Social network theory	Sustainable poverty alleviation	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
242	Short et al. (2009, p. 172)	Entre-preneurship	Institutional theory, upper echelon theory, agency theory	Social entre-prenurship	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
243	Sison et al. (2016, p. 518)	Business ethics	n.a.	Human dignity and dignity of work	System of interacting humans	Worthiness for the individual	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Individualistic approach**
244	Slovic et al. (1984, p. 464)	Management	n.a.	Nuclear accidents and social impact	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	n.a.	**Individualistic approach**
245	Smeesters et al. (2003, pp. 972–973)	Psychology	Priming	Cooperative behavior	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
246	N. C. Smith (2009, pp. 77–78)	Marketing	n.a.	Peter Drucker (CSR)	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
247	W. K. Smith and Besharov (2019, pp. 2, 20)	Management	Paradox theory, organizational hybridity	Organizatio-nal hybridity	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
248	B. R. Smith et al. (2016, p. 678)	Business ethics	Organization theory, moral intensity concept	Social entre-preneurship	Moral form of acting	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Virtuous approach**
249	S. Smith et al. (2011, p. 1371)	Management	n.a.	Knowledge translation	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
250	Solak et al. (2019, p. 959)	Operations research	Queueing theory	Foreclosure	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
251	Solomons (1991, pp. 290–291)	Accounting	Marginal theory of value, theory of accounting	Accounting and social change	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
252	Spiggle (1986, p. 101)	Marketing	Commercial materialism	Consumer culture	System of interacting humans	Guiding and judging principle	n.a.	n.a.	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
253	Stephan et al. (2016, pp. 1252–1253)	Management	Institutional theory, self-determination theory, socio-cognitive theory,	Organizational behavior and change process	System of interacting humans	Worthiness for the common	Behavior of decision-makers	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
254	Steurer et al. (2005, p. 270)	Business ethics	Stakeholder theory	Sustainable development	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
255	Stevens et al. (2015, pp. 1054–1055)	Entrepreneurship	Organizational identity theory	Social entrepreneurship	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
256	Stewart (1917, pp. 985–987)	Economics	Theory of value, functional theory of money	Theory of money	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
257	Studenski (1940, p. 627)	Economics	Theory of business taxation	Business taxation	System of interacting humans	Worthiness for the common	n.a.	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Maximizing approach**
258	Sweeney (1972, p. 6)	Marketing	General marketing theories	Marketing	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
259	Tavanti (2013, pp. 267–268)	Business ethics	n.a.	Microfinance (poverty reduction)	Moral form of acting	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Virtuous approach**
260	D. V. Thompson and Norton (2011, p. 556)	Marketing	Identity signaling, impression management theory	Feature creep of products and consumption	System of interacting humans	Worthiness for the individual	Firm's actions	Individuals	Those affected perceive a benefit	**Individualistic approach**

No.	**Author[a]**	**Domain**	**Theoretical Approach**	**Research Context**	**Social Meaning**	**Value Meaning**	**Value Creation**	**Value Capturing: Beneficiary**	**Value Capturing: Reasoning**	**Social Value Approach**
261	T. A. Thompson et al. (2017, pp. 98–99)	Entre-preneurship	Institutional theory, field theory	(Social) entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Stakeholder approach**
262	Tinley (1939, p. 119)	Marketing	Economic theory	Prorates/ supply control	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
263	Trajtenberg (1990, p. 173)	Economics	n.a.	Value of innovations	System of interacting humans	Worthiness for the common	Firm's actions	Individuals	Those affected perceive a benefit	**Maximizing approach**
264	Tuttle (1901, pp. 229, 231)	Economics	Economic theory	Economic principles	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Those affected perceive a benefit	**Maximizing approach**
265	Tyler and Blader (2005, p. 1145)	Management	Agency theory, self regulation	Employee rule adherence	System of interacting humans	Guiding and judging principle	n.a.	People, institutions and natural environment	Conformity to generally accepted moral principles	**Contextual normative approach (beliefs)**
266	Ulrich (1977, pp. 1105–1106)	Management	Systems theory	Problem-solving systems	Moral form of acting	Guiding and judging principle	Firm's practices and policies	People, institutions and natural environment	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
267	Umphress et al. (2008, p. 983)	Psychology	Social dominace theory	Managing discrimination	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
268	Umphress et al. (2007, p. 397)	Psychology	Social dominace theory	Organizatio-nal attractive-ness	System of interacting humans	Worthiness for the individual	n.a.	Individuals	Those affected perceive a benefit	**Individualistic approach**
269	Van der Have and Rubalcaba (2016, p. 1932)	Management	n.a.	Social innovation	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
270	Van Lange et al. (1997, p. 733)	Psychology	Interdependence theory	Prosocial, individualistic, competitive orientations	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
271	Van Lange et al. (2013, p.132)	Organizational behavior	n.a.	Social dilemmas	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
272	Varadarajan (2017, pp. 22–24)	Marketing	Institutional, resource dependence, stakeholder theories	Sustainable innovations	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Value creator anticipates benefit for value capturer	**Virtuous approach**
273	Värlander et al. (2020, p. 9)	Entrepreneurship	n.a.	Vocational choice	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
274	Verrecchia (1982, pp. 5, 8, 17)	Accounting	Economic theory, game theory	Financial accounting	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Maximizing approach**
275	Vestergaard et al. (2020, p. 1341)	Business ethics	Governance theory, management theory	Cross-sector partnerships	Focus on people in need	Worthiness for the individual	Firm's actions	Individuals	Conformity to generally accepted moral principles	**Individualistic approach**
276	Walsh et al. (2003, p. 877)	Management	Organization and management theory, economic and institutional theories	Social issues in management	System of interacting humans	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Maximizing approach**
277	Wang et al. (2016, pp. 535, 540)	Management	n.a.	CSR (special issue)	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
278	J. Weber (1993, pp. 445, 454)	Human resource management	Personal values theory, moral reasoning theory	Moral reasoning	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
279	C. Weber et al. (2017, pp. 933–934)	Management	Inter-organizational theory	Inter-organizational-collaboration	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
280	Willer et al. (2012, p. 133)	Management	Affect theory of exchange, social exchange theory, social identity theory	Social exchange/ exchange of resources	Moral form of acting	Guiding and judging principle	n.a.	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
281	Wood (1991, p. 693)	Management	Economic theory	Corporate social performance	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	n.a.	**Virtuous approach**
282	Wood (2010, pp. 53–54)	Management	n.a.	Corporate social performance	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**
283	Yamagishi et al. (2013, pp. 260–261)	Organizational behavior	Naïve theory of humans	Pro-sociality	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
284	Yang et al. (2020, p. 9)	Entre-preneurship	Signaling theory	Social impact accelerators	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Value creator anticipates benefit for value capturer	**Stakeholder approach**
285	Yoshikawa et al. (2020, p. 302)	Psychology	Social exchange theory	Exchange orientation	Moral form of acting	Guiding and judging principle	Behavior of decision-makers	Individuals	Conformity to generally accepted moral principles	**Universal normative approach (moral)**
286	Zahra et al. (2009, p. 522)	Entre-preneurship	Classical liberalism, Kirzner's entrepreneurship, ethics of market	Social entre-preneurship	Focus on people in need	Worthiness for the common	Firm's actions	Targeted stakeholder groups in the society	Conformity to generally accepted moral principles	**Stakeholder approach**
287	Zahra et al. (2014, p. 143)	Entre-preneurship	Theory of change	International entre-preneurship	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

No.	Author[a]	Domain	Theoretical Approach	Research Context	Social Meaning	Value Meaning	Value Creation	Value Capturing: Beneficiary	Value Capturing: Reasoning	Social Value Approach
288	Zahra and Wright (2016, p. 612)	Management	n.a.	Hybrid organizations	Moral form of acting	Worthiness for the common	Firm's actions	People, institutions and natural environment	Conformity to generally accepted moral principles	**Virtuous approach**

Notes: We use n.a. (not applicable) for social value dimensions not addressed by conceptual descriptions or definitions.

[a] We provide in parentheses the year of publication followed by the relevant page numbers in which the conceptual descriptions of social value can be found.

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