

# **Research Memorandum**

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### **An Exploratory Analysis of Corporate Social Responsibility: Definitions, Motives and Values**

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## **Abstract**

Corporate Social Responsibility (CSR) is a multi-disciplinary subject and definitions vary with regard to the perceived scope or boundaries of the corporation's responsibility. In this paper, corporate motives for CSR are explored, along with the notion of an altruistic ethical impulse among business leaders or managers, perhaps motivated by religious beliefs. It is suggested that the formal adoption of CSR by corporations could be associated with the changing personal values of managers and that there may be an association between different industries, the personal values of the managers who work in them and their commitment to CSR. This paper is preparatory to an empirical investigation that will address how corporate social responsibility (CSR) is interpreted and institutionalised by organisations, including an analysis of firms' perceptions of the boundaries regarding where and to whom their corporate social responsibilities lie.

## **Key words**

Corporate Social Responsibility (CSR), sustainability, altruism, values, motivation, responsibility, self interest, utilitarianism, management, decision-making, business ethics, philanthropy.

## 1. INTRODUCTION

There is a growing interest in the ethical behaviour of corporations, or corporate social responsibility (CSR), in both the academic and non-academic worlds:

"...there is an increasing focus both by business on CSR and also by society on the actions of business." (Moir, 2001: 22)

CSR has become multi-disciplinary. Discussion on the subject is increasingly evident in the business world (FTSE, 2001; Ross, 2000), politicians (Hewitt, 2001) and the media (Macalister, 2001; Roberts and Hunt, 2001; BBC Radio 4, 2001). Scholars discuss the subject in a variety of subject areas: accountancy; law (Whitehouse 2001); marketing (Adkins 1999a,b); economics (Kell and Ruggie, 2001; McWilliams and Siegel, 2001); political theory (Held, 2002; Moon, 2001) and by those concerned with business ethics (Maclagan, 1998).

The following review of the literature establishes that the scope of the subject is wide and that there is no universal definition of CSR. It examines corporate reasons for involvement in CSR and reveals that most of the research focuses on the more obvious motivations associated with corporate image management and that the underlying managerial personal values, appear to have been overlooked. In this paper, it is argued that the formal adoption of CSR by corporations may be associated with the changing personal values of managers and that if values operating at an industry level, as well as personal level values are researched, then our understanding of CSR can be enhanced.

## 2. DEFINING CORPORATE SOCIAL RESPONSIBILITY

Most of the academic literature on CSR is dominated by American research (Carroll, 1999: 268; Whitehouse 2001: 2). See the *Journal of Marketing*, *Journal of Business Ethics* and *Business and Society*.

According to the prolific American author on CSR, Archie B. Carroll, Harold Bowen was "The father of corporate social responsibility." In 1953, Bowen published the 'Social Responsibilities of the Businessman', although Carroll points out that there were "references to a concern for social responsibility" in the 1930s and 1940's. In 1946, Fortune Magazine had already surveyed "businessmen" about their social responsibilities. (Carroll 1999: 270) and even earlier than this, Mary Parker Follett had written about "...the idea of service [in business] as expressing man's altruism"(Follett, [1925] 1973: 103 ).

In a dictionary definition, altruism is defined as "selfless concern for the well-being of others" (Concise Oxford Dictionary, 1999: 40). Leaving aside the question of how "selfless" an altruistic orientation may be (there is some debate over the meaning of altruism - Maclagan, 1998: 30), the concept of CSR can be linked with organisational benevolence (Victor and Cullen, 1988: 104). Therefore, as a relatively narrow definition, CSR could be described as a modern day manifestation of the notion of philanthropy, that is (again using a dictionary definition): [Seeking ] "...to promote the welfare of others, especially by donating money to good causes" (Concise Oxford Dictionary, 1999: 1071). However, the literature on CSR reveals contradictory

interpretations regarding what CSR is and what it involves. This is unsurprising, when one considers its multi-disciplinary nature (referred to in the introduction to this paper).

In his article published in 1999, Archie B. Carroll reviews fifty years of American research on CSR, from the 1950's to date. The article includes many different terms: social responsibility, (corporate) social responsiveness, corporate social performance (CSP), corporate citizenship, corporate philanthropy, community relations, public responsibility, public policy, social issues management and corporate social policy process. 'Sustainability' can be added to this list, seemingly having broadened conceptually, from a concern initially focused on environmental issues to a more recent inclusion of other social issues, such as human rights (Elkington, 2002), in the quest for a sustainable global economy.

All these terms encapsulate the notion of a responsibility to society, but the CSR literature is not clear precisely how widely "society" is defined in terms of the size of the community to which the organisation is, or should be, responsible (Wood, 1991: 701). Whilst Carroll points out that: "Corporate citizenship may be broadly or narrowly conceived" (Carroll, 1999: 290), the level of corporate participation seems to be mainly restricted to an involvement in the local community or within the firm itself, as opposed to a concern for CSR in a global context. Again, this isn't surprising when one considers the historical context of most of the literature being reviewed in Carroll's paper, that is, research conducted pre-globalisation.

However, the interpretation of CSR at the 'local' level continues, with a recent article published in the UK's *Guardian* newspaper (2001). This highlighted UK companies' poor record of giving to charity and community projects. The term corporate social responsibility was used consistently, yet the subject of the article was confined to a discussion of the results of a survey into "corporate community involvement" (Murphy, 2001). Indeed, Moon's research conducted amongst 2,200 Australian businesses, was also focused on business involvement in the local community (Moon, 2001). How widely CSR is interpreted by UK-based corporations is the subject of another paper, currently in progress.

Baker takes a trade unionist's perspective on CSR and discusses it in the context of the welfare of employees and "...the power relationship in the workplace." The International Confederation of Free Trade Unions (ICFTU) insists that corporate codes of conduct have to "include the rights of freedom of association and collective bargaining" (Baker 2001: 3). The inclusion of employees' welfare, then (whilst not a concern restricted to trade unions), presents a broader interpretation of CSR than one solely concerned with philanthropy within the local community and introduces the notion of stakeholder theory.

## **2.1 Stakeholder Theory**

According to Maclagan, CSR is "...a distinct label attached to theories of the business-society relationship" (Maclagan, 1998: 147) and he continues that:

"Corporate social responsibility may be viewed as a process in which managers take responsibility for identifying and accommodating the interests of those affected by the organization's actions." (Maclagan, 1998: 147)

Maclagan supports Carroll's stakeholder view of CSR, arguing that *all* stakeholders are claimants on the moral direction of the company (Maclagan, 1999). According to sources cited in Carroll:

"A socially responsible firm is one whose managerial staff balances a multiplicity of interests. Instead of striving only for larger profits for its stockholders, a responsible enterprise also takes into account employees, suppliers, dealers, local communities and the nation." (Johnson 1971 in Carroll 1999: 273)

Therefore, it seems that CSR cannot be interpreted solely as corporate activity confined to the local community, as much of the literature seems to suggest and would include such issues as the bonuses given to the bosses of poorly performing companies, such as Arriva trains (BBC 1 Look North, 2002), or the working conditions of third-party factory employees (BBC 1 Panorama, 2000). The motivation for CSR by both corporations and their employees will be discussed later in this paper.

A further contradiction associated with the literature centers upon whether CSR should be voluntary, or not. For example, Wood refers to "...how society grants and takes away corporate legitimacy" and cites this as one of three underlying principles of CSR, which includes fines from governments given to those considered to be irresponsible (Wood, 1991: 697). According to Carroll: "The CSR firm should strive to make a profit, obey the law, be ethical and be a good corporate citizen." (Carroll, 1999: 289)

In Carroll's view, being a good corporate citizen includes voluntary socially responsible actions. He identifies four components that need to be present in order for a business to claim it is socially responsible. These are economic, legal, ethical and philanthropic responsibilities (Carroll, 1996: 35). Philanthropic responsibilities are described as "purely voluntary."

Therefore, exceeding the requirements of the law is also a feature of the CSR literature:

"Corporate social responsibility refers to managements' obligation to set policies, make decisions and follow courses of action beyond the requirements of the law that are desirable in terms of the values and objectives of society." (Mosley et al., 1996: 141)

This view is supported by Baker who declares that: "CSR is not philanthropy and it must be more than just obeying the law." (Baker, 2001: 1)

The question arises as to which actions involving which stakeholders ought to be voluntary and which should be enforced by law.

Furthermore, definitions of the scope of CSR appear to vary in terms of differing levels of corporate commitment to CSR; that is, in terms of the level of stakeholder involvement. Sen and Bhattacharya describe "...multiple conceptualizations of CSR...", incorporating a variety of levels of corporate commitment and interpretation of the concept. This ranges from the neo-

classical or Friedmanite view of limiting social responsibility to the maximisation of shareholder value, through the company *responding* to what society perceives as the company's responsibilities (a reactive stance, possibly prompted by consumer research, with a view to managing the corporate image), to a broader view, that says the organisation should take a “proactively responsible” role in relation to social responsibility, regardless of public perception (Sen and Bhattacharya 2001: 2) and exceeding public expectations. The not-for-profit organisation *Business for Social Responsibility* (BSR) agrees with the latter perspective:

“CSR is defined as operating a business in a manner that meets or exceeds [my emphasis] the ethical, legal, commercial and public expectations that society has of business.” (Business for Social Responsibility, Introduction to Corporate Social Responsibility, May 2002)

The Confederation of British Industry (CBI) defines CSR as follows:

“Corporate Social Responsibility requires companies to acknowledge that they should be publicly accountable not only for their financial performance but also for their social and environmental record. More widely, CSR encompasses the extent to which companies should promote human rights, democracy, community improvement and sustainable development objectives throughout the world.” (Confederation of British Industry, 2001a)

However, their use of the word “should” appears to indicate the CBI’s view that CSR needs to be interpreted by organisations, that is, agreeing with the voluntary aspect of CSR and that it should not be prescribed by government. The CBI’s position on CSR appears to be equivocal:

“The CBI welcomes the progress made by many companies on CSR, such as the adoption of codes of conduct and the publication of social and environmental reports alongside their annual accounts. But business opposes enforcement of a uniform model of behaviour, believing companies can best meet the challenge of social responsibility by basing actions on an assessment of their own particular circumstances. The CBI is also concerned about the growing pressure on business to address repression and other politically sensitive subjects in many parts of the world. Such expectations are not necessarily unreasonable but should not be allowed to divert companies from their core mission of creating prosperity through productive investment.” (Confederation of British Industry, 2001a)

As the CBI's mission is “to help create and sustain the conditions in which business in the UK can compete and prosper” (Confederation of British Industry, 2001b), the trade-off for the CBI is the balance between not alienating the governments of undemocratic regimes, in order for its members to have access to global markets, whilst at the same time being seen to be supporting human rights initiatives. This view suggests the CBI does not support the ‘proactively responsible view’ (Sen and Bhattacharya 2001: 2), but perhaps supports the reactive, or image management ‘responsive’ level of commitment to CSR, referred to above.

Therefore, it seems that the differing interpretations of CSR encompass varying *degrees of commitment* to CSR. Assuming a company has decided to take a stance on CSR, no doubt they would have to ask themselves “how far do we go?” Which of Sen and Bhattacharya’s ‘multiple

conceptualizations' would a corporation subscribe to? Some would follow the guidelines on "sustainability" from the Global Reporting Initiative, an NGO in collaboration with the United Nations (Global Reporting Initiative, A common framework, 1999), the United Nations Global Compact, or the OECD Guidelines for multi-national enterprises (2000). A question raised is how the parameters are set within a corporation that is involved in CSR. That is, how (widely) is the term interpreted by organisations and which stakeholders are included. These questions will be addressed in my subsequent paper. However, the motivation for CSR has, so far, not been addressed in this article. The personal motivation, values and concerns of the decision-makers adds a further interesting dimension. These issues will now be explored below.

### **3. MOTIVATIONS FOR CSR**

It could be argued that the motivation for engaging in CSR is always driven by some kind of self interest (Moon, 2001; Moseley, 2001), regardless of whether the activity is strategically driven for commercial purposes alone, or whether it is also partly driven by an individual's personal altruistic concern for CSR (Maclagan, 1998: 29-30). The relationship between altruism and self is a complex area and space does not permit its detailed examination in this paper. Corporate motives are considered below, from the strategic theory of the firm perspective incorporating corporate image management, the need to facilitate the integration of a global workforce and the possibility of an ethical altruistic impulse among business leaders or managers, perhaps motivated by religious beliefs. As motives can be mixed in business decisions (Di Norcia and Tigner, 2000), the motives described in this paper are not seen as mutually exclusive.

#### **3.1 Corporate Image Management: Doing Well, by Doing Good**

The theory of the firm perspective argues that the concern of management is to maximise shareholder value. From this viewpoint, CSR is a response to the competitive environment and the demands on managers from various stakeholder groups (McWilliams and Siegel, 2001). Consequently, corporate image management has evolved as a strategic marketing activity.

##### **3.1.1 Creating or Maintaining a Good Corporate Image**

It has traditionally been the role of marketing to manage the image of the company in order to produce a positive effect on the organisation's business. Marketing communications, notably public relations activity, is used in order to improve the competitive position, by delivering the messages designed to create or maintain a good image (Adkins, 1999a,b; Darby, 1999a,b). Consequently, 'doing good deeds' (CSR), produces a positive public relations story.

The marketing literature concentrates on marketing's role in the management of customer perceptions and CSR's effect on the (corporate) brand. The branding expert, Kevin Lane Keller has written about the associations created in the mind of the consumer as a result of corporate activity:

“...a socially responsible corporate image association involves the creation of consumer perceptions of a company as contributing to community programs, supporting artistic and



social activities and generally attempting to improve the welfare of society as a whole." (Keller, 1998: 421)

Marketing theory also dictates that it is an understanding of customer behaviour that enables customer perceptions to be managed and that this is key to organisational success. Consequently, CSR in the marketing literature has concentrated on understanding customers' perceptions of CSR and examines CSR's role in affecting the customers' response to new products.

A recent American study into consumers' response to CSR activity found that the consumers' response is, understandably, determined by whether or not they support the particular type of CSR activity, or 'domain.' The domain was defined as an area of corporate support such as the community, "diversity" (e.g. women, gay rights, disabled), employee welfare, the environment, product (such as safety issues) and non-U.S. operations, for example sweatshops (Sen and Bhattacharya 2001: 2). The study concluded that it is the marketers' responsibility to establish CSR preferences amongst the customer base, in order to improve competitive positioning and to produce more effective market segmentation strategies (Sen and Bhattacharya, 2001: 16). Therefore, CSR is not only regarded as a tactical public relations opportunity, it is also regarded as a business strategy (Adkins, 1999b: 20; Macchiette and Roy, 1994: 55):

"...what consumers know about a company can influence their reactions to the company's products...Corporate associations ...can be both a strategic asset and a source of sustainable competitive advantage...[Hence] ...marketers spend great sums of money each year on corporate advertising, corporate philanthropy, sponsorships, cause-related marketing, and public image studies." (Brown and Dacin, 1997: 16)

Ethical Corporation Magazine advertises their European conference in 2002 as follows:

"How to manage corporate responsibility, why it's essential and how to make it pay! Practical advice in developing, integrating and managing responsible corporate policy with case studies from major FTSE top Euro companies. Speakers include senior executives and operations managers from: Deutsche Bank, BASF, Anglo American, British Airways, Morley Fund Management, Marks & Spencer, Henderson Global Investors, HBOS, British American Tobacco, BT, Shell, BAA, Balfour Beatty, Adidas, Schroders, Tesco, Jupiter Asset Management, Amnesty International, WWF, Oxfam, SA International, Warwick Business School and many more..." (Ethical Corporation Magazine, April 2002).

The idea that CSR is a win-win activity, that is, it helps *both* society *and* is a strategic business activity, reflects 'the exchange process' (Kotler 2000: 11), a concept taught to students of marketing. This idea is consistent with the view that people can operate in terms of "enlightened self interest" and that "good" actions can be justified ethically from a classical utilitarian perspective (Raphael, 1981: 38).

Asda's recent announcement that they plan to offer financial services to customers who cannot obtain financial credit, could be described as an example of this. However, some financial commentators have been cynical, as the norm in this segment of the financial services market is "to charge extortionate interest rates...because the individuals in question are 'high risk' and

require hefty bad debt provision” (Bashford, 2002). Moir appears to doubt the win-win scenario propounded by the marketers:

“Whether actions by business that provide business benefits are ultimately regarded as socially responsible by stakeholders is a question that remains open” (Moir 2001: 22).

In addition to this criticism, it has also been argued that corporations adopt CSR as a cover-up to shade the impact of corporate misdemeanour. Sceptics have accused companies of taking a public ethical stance in order to project a ‘good’ image, regardless of their unpublicised unethical practices (Caulkin, 2002).

### 3.1.2 The Corporate Cover Up

Some view the corporate communication of CSR as a cover up:

"...the meaning of CSR has changed dramatically over the past decade. As recently as 1990, the interaction between business and society remained largely confined to local or national scenes, and the conventional view that the major responsibility of business is to produce goods and services and to sell them for a profit was not seriously questioned...effective use of communication technology and the willingness of the international media to carry stories about corporate misdeeds have greatly increased public focus on corporations" (Kell and Ruggie, 2001: 326).

Digby Jones, Director General of the Confederation of British Industry (CBI) was quoted in the *Guardian* newspaper as saying:

“I will be calling on my members to be better engaged in society, not just here in Britain but wherever they operate... In the light of September 11, when people feel frightened and insecure, there has never been a better time for business to reach out and be there for people." (Macalister, 2001)

One wonders whether Digby Jones is motivated by the welfare of other people, or whether he was encouraging corporations to become involved in CSR in order to counter the anti-corporate feeling and the ensuing discussions about globalisation, following the terrorist attacks in the USA on September 11<sup>th</sup>. 2001. Later in the article he is quoted again:

"Companies that thought business should stay out of social areas should realise the advantages of social responsibility. And people like working for and buying from companies who are seen to be taking their responsibilities seriously” [my emphasis].

John Monks, General Secretary of the TUC "...questioned the CBI's commitment to corporate social responsibility” saying most firms had adopted it as a “fig leaf” to avoid awkward questions at annual general meetings" (Macalister, 2001). This view is supported by Simon Caulkin in the *Observer* newspaper, in an article on the “commercialization” of CSR. He cites Enron as an example of a company that uses "...good causes to buy 'reputation', in the way it uses politicians to buy power and auditors to buy shareholder value" (Caulkin, 2002).

A further strategic motive for the adoption of CSR is also linked with managing the environment as a means to an end, that is, the “end” being the commercial need to achieve financial targets and to deliver enhanced financial performance. Additional corporate motives for CSR are discussed below.

### 3.2 Other Corporate Motives for CSR

Other corporate motives for the adoption of CSR stem from labour management issues and issues involving the integration or acceptance of the business into the local community. For example, Kell and Ruggie attribute "the corporate interest in business ethics and good citizenship" to the necessity for corporations to be able to integrate "the increasing number of diverse cultures of their officers and employees" as a result of their global operations (Kell and Ruggie, 2001:326). In a similar way, Moon attributes business community involvement to issues of recruitment; the economic development of the area and business' anticipation of threats of social upheaval. He summarises this corporate motivation for CSR as a concern for corporate reputation (Moon, 2002: 396) and concludes:

“...business appear to have considerable incentives to reassure societies about their sociability” (Moon, 2001: 45).

However, an underlying assumption in this paper is that the commercial imperative is not the sole driver of CSR decision-making in private sector companies, even if it is the most important one. According to Desai and Rittenberg, it is the individual managers who “...often shape the moral environments in which they work...” (Desai and Rittenberg, 1997: 3). Individual managers are driven by a variety of personal needs and interests, in addition to the official organisational objectives. The recognition of this possibility of management not *always* working rationally has fuelled the corporate governance debate and is supported by organisational behaviour theorists:

“It is management’s skill, or lack of it, which balances and satisfies competing interests. This is not an inherently rational or logical process. It involves people making choices about how they build and exercise power and how they exercise control over people and resources.” (Boddy and Paton, 1998: 118)

An example of this can be found during my own business career in marketing management. I experienced autonomy with regard to how the marketing budget was spent and also observed an ad-hoc approach with respect to requests for sponsorship and varying degrees of involvement by

a variety of companies in their local community projects. <sup>1</sup>

This is consistent with Wood (1991) and Swanson (1995) who both refer to managers’ individual discretion as a component of CSR. Wood quotes Carroll and refers to managers as “moral actors” (Wood, 1991: 698) within the organisation. But not everyone encounters the same degree of autonomy in the workplace and so the potential for tension and conflict may develop when an employee wishes to support a different ‘cause’ than has been directed by the boss. Or the boss

may not want to engage in CSR at all. Not everyone will agree on what the “right” activities are. Buono and Nichols articulate this as “...the debate on corporate social responsibility: there is intellectual agreement on many issues of fact, but intense disagreement over priorities.” (Buono and Nichols, 1985: 68). This leads to the questions of who makes the decisions regarding CSR and how is the concept formalised within the organisation? How much autonomy and control is exercised with regard to CSR amongst the different levels of management and amongst administrative or production staff? These questions lead back to the central question raised earlier, regarding how CSR is interpreted in organisations and will be the subject of a subsequent paper that aims to address how CSR is interpreted and institutionalised by organisations, including an analysis of firms’ perceptions of the boundaries regarding where and to whom their corporate social responsibilities lie.

### 3.3 Personal Desires and Interests

This introduces another possible motivation for CSR, which is the notion of egoism, or self-interest, whereby one’s actions are motivated by a concern for one’s own happiness (Raphael, 1994: 37). An example of a manager finding personal satisfaction from CSR is Gary Wainwright, a Regional Manager for Zurich (a Swiss financial services conglomerate) who said recently:

“We are involved in a range of local charities, going into local schools and helping with literacy programmes. It’s good for business, but I personally like to give something back.” (Macalister, 2001)

Mosley et al. give the example of Xerox with its

“...social service leave program that pays employees full salary for a year while they are performing public service. Peter Neidecker, a senior marketing executive who lived and worked in a plush area of Portland, Oregon, left it to live in the city’s streets, alleys night shelters and soup kitchen, helping the poor and homeless. He found jobs for the unemployed, helped train people for work, held counseling sessions and visited the poor.” (Mosley, et al., 1996: 151)

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1. When I worked as Group Brand Manager for Lyons Maid (a British ice cream company) in the late 1980’s, I had the responsibility for managing my own marketing budget. During this time, I once selected the NSPCC as the beneficiary of an on-pack promotion and could have just as easily have selected a commercial partner to work with, such as a holiday tour operator to win a free holiday; or music publisher, for give-away CDs. In those days, the concept of cause-related marketing (CRM) did not exist. The activity was justified on the basis that it was a “nice idea”: a ‘cross-promotion’ (joint activity) with a win-win outcome, linked to a good cause. As well as the estimated sales uplift as a result of the promotion, no doubt I intuitively felt the brand (the product was a multipack of 8 or 10 FAB or ZOOM: children’s ice lollies, sold in supermarket freezers, a product normally bought by “housewives”) would benefit from the association with the NSPCC in terms of linking the brand to a “good cause” in the mind of the target market. The promotion was a congruent one in terms of the match between a charity for children and a pack of children’s ice lollies. However, the link with the NSPCC was not dictated by the corporate policy of my employer, it was my choice to select this particular promotion and it could easily *not* have been linked with a good cause. It made me feel good to think I was helping a charity.

It would be very interesting to establish the driving forces behind Peter Neidecker's public service job. But, referring back to the potential for conflicting interests within the organisation, if Peter Neidecker were to become a Director of Xerox, would he cancel the programme, or reduce its activities in times of recession?

It could also be argued that the religious motive is driven by reasons of self-interest, for example, to secure a place in heaven (Christianity), or to practice Karma (Hinduism, Buddhism and Jainism). Religious beliefs are thought to be drivers of philanthropy and in British and American history, acts of corporate philanthropy have historically been associated with the Quakers.

“Quakers became known for integrity both in personal relationships and in business affairs; they honoured contractual promises and they maintained fixed prices for goods...” (Murray-Rust, 1995).

The Quaker web site ('The Religious Society of Friends') states the following:

"Friends believe that there exists element of God's spirit in every human soul. Thus all persons have inherent worth, independent of their gender, race, age, nationality, religion and sexual orientation. Their opposition to sexism, racism, religious intolerance, warfare and the death penalty comes from this belief...the virtues of moral purity, integrity, honesty, simplicity and humility...concern for the suffering and unfortunate..." (Robinson, 2001)

Well known British corporations with Quaker origins are the chocolate manufacturers Rowntree, Fry and Cadbury (the Quakers approved of drinking chocolate as a healthy alternative to alcohol). However, it is important to point out that philanthropy isn't restricted to Christianity. Whilst not found in the teachings of all the major religions, the importance of helping other people less fortunate than oneself can be found in Buddhism, Judaism and Islam (Smart, 1989: 63). For example, the notion of Ren in Chinese religion is translated as: "Human-heartedness, or loving benevolence toward other humans; a pivotal ethical notion in Confucianism." (Smart, 1989: 106). Therefore, religious beliefs can be a driver behind acts of philanthropy, or CSR.

A more critical perspective on the motivations of the early philanthropists is presented by Rowlinson and Hassard (1993), who ascribe the "invention of the Cadbury corporate culture" to books and articles that were specifically commissioned by the Cadbury family, for public relations purposes. Particular labour management practices of the firm were "...developed ...in response to contemporary social movements rather than Quaker inspiration" (Rowlinson and Hassard, 1993: 311) and evidence appears to show that working conditions at the Cadbury company were no different to other companies. Marx found violations of the Factory Act (limiting factory hours) by Quaker manufacturers (Rowlinson and Hassard, 1993: 317) and, contrary to popular belief, refers to the Quakers as an important group of wealthy businessmen of their time who were heavily involved in the slave trade (Rowlinson and Hassard, 1993: 316).

Therefore, motives can be mixed in business decisions (Di Norcia and Tigner, 2000: 3), from the strategic or simply tactical commercial benefits associated with communicating a 'good' image; to the individual's moral motive and a genuine ethical impulse, which may or may not be as a result of religious beliefs. Much of the discussion around CSR to date has focused on the more obvious commercial motivations. However, as values are a driver of motives (Di Norcia and

Tigner, 2000: 2), researching the motives behind CSR activity needs to involve the identification of the values of those managers who are involved in CSR decision-making.

In the business research field, managers' personal values have been investigated (Lincoln et al., 1982; Bigoness and Blakely, 1996; Rallapalli et al., 2000). More specifically, the importance of values to corporate social performance has been identified (Wood 1991: 700; Swanson, 1995: 59) and Fritzsche (1995) examined the relationship between managers' personal values and their ethical decision making. However, at the time of writing, whilst there has been research conducted looking at managers' personal values, there appears to be a void with regard to the investigation of values as a driver of CSR. The importance of values to gaining a deeper understanding of CSR cannot be ignored.

#### **4. VALUES RESEARCH AND CSR**

Agle and Caldwell (1999) state that there are common threads in all the definitions of values. They quote Schwartz and Bilsky (1987):

"Values are a) concepts or beliefs, b) about desirable end states or behaviours, c) that transcend specific situations, d) guide selection or evaluation of behaviour or events, and e) are ordered by relative importance." (Cited in Agle and Caldwell, 1999: 359).

This view of a value as a principle or norm that guides behaviour, is supported by Jacob et al. (1962). As cited in Harrison (1975: 117), values are:

"...the normative standards by which human beings are influenced in their choice among the alternative courses of action they perceive." (Jacob et al., 1962: 10)

More specifically, Giacomino et al. (2000) discuss the influence of personal values on business behaviour. Values are particularly important because "They determine, regulate, and modify relations between individuals, organisations, institutions, and societies" (Agle and Caldwell, 1999: 327). Kahle et al. link personal values and social values very closely, claiming that "Values are...integrally connected to social change" and that "...values are individual representations of societal goals. As elusive societal goals change, individuals' values will sometimes lead and sometimes reflect this change." (Kahle et al., 1998: 35). And from the consumer marketing perspective, Macchiette and Roy also connect personal and social values, referring to "...the 1990s...[having]...witnessed some major changes in consumer attitudes...and product-related values that reflect the heightened influence of social issues in the American marketplace." (Macchiette and Roy, 1994: 55)

Giacomino et al. refer to earlier studies conducted in the 1970s and 1980s that showed significant differences between the values of managers in both an Eastern and Western work context. They differentiate between managers who valued individuality (in the USA) versus Japanese managers who valued "socially-oriented activity" (Giacomino et al., 2000: 15). However, their own research (2000) "...suggested an impending convergence between Eastern and Western work values" particularly amongst the younger age groups (Giacomino et al., 2000: 15) and revealed that the Japanese managers in their study had a "personal" focus linked to their moral values, such as honesty and broadmindedness, over goal-oriented values such as ambition and logic.

And so there is some evidence to indicate that personal, and possibly social values may be changing, particularly in the west. For example, Kahle et al. conducted a comparative study of personal values in the USA over a ten year period and they found a shift: "...more Americans were concerned with a sense of accomplishment and warm relationships with others..." (Kahle et al., 1998: 41). Also in the USA, Macchiette and Roy report changes in consumer values (Macchiette and Roy, 1994: 57), in terms of "America's concern with social responsibility" (Macchiette and Roy, 1994: 63) reflected in consumer purchases.

In the UK, consumer values seem to have changed from the materialism of the 1980s, the decade of the 'yuppie', to the so-called 'caring-sharing' 1990s and the election of a Labour government in the UK in 1997, after 18 years of Conservative rule.<sup>2</sup> The increasing sales of 'Fair Trade' products in the UK (+ 40% by value in 2001, to £46 million) is also indicative of changing consumer values: "Fairtrade is on a roll because it is tapping into the public mood. Most people do not want to buy goods with a high social price tag..." (Lamb, 2002). Of course, the relative price premium associated with 'fairly traded' products<sup>3</sup> compared with their 'regularly' traded counterparts, does not appeal to all customers, in every product category. The point is that this is a very fast growing sector of the grocery trade in the UK, reflecting consumer demand.

Even though "tapping into the public mood" is precisely what a marketing-oriented company would do, my assumption is that not all socially responsible activity by corporations is solely motivated by commercial objectives and that executives' (decision-makers') personal values and interests in a particular social cause can be a motivating factor. Wilson (2002) speculates that "...a new, younger generation of managers is emerging, educated to the needs of their fellow citizens and the planet and anxious to do the right thing." Changing personal values are likely to affect corporate values, not least because "...employees bring their values into the work setting" (Robertson, D.C. in Harvey et al., 1991: 120).

This is not to suggest that the potential for tension between employees (referred to earlier) with regard to competing interests between stakeholders, does not exist. For example, the costs associated with CSR or the choice of causes. My position is that changing personal values are likely to be a cause of the growing interest by corporations in CSR generally, *in addition to* the profit motive. And so, as a result of an apparent gap in the literature, an opportunity exists to examine values as a motivator for CSR. However, it is important to understand both the concept of values and the level at which they exist.

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2. The point being made refers to consumer perceptions of the two political parties and not a judgement regarding which of the two main parties was *actually* more socially responsible than the other. For example, a MORI poll conducted twice per year over the five year period between July 1992 and April 1997, asked the British public various questions to establish the image of the Labour Party and the Conservative Party. An average of 37% of the population thought Labour were "concerned about the people in real need in Britain" as opposed to an average of 8% for the Conservatives (Worcester and Mortimore, 1999: 90-91). However, both Labour and Conservative governments have made efforts to encourage CSR through public-private partnerships. The Conservatives founded Urban Development Grants, Inner City Task forces and Enterprise Trusts, for example, whilst the current Labour government has encouraged business-schools initiatives (Moon, 2002: 399).

3. 'Fair Trade' is the term used for "...a system in which a premium price is paid by the consumer and more of the profits go to the grower instead of the middle man." (Anonymous, 2002).

## 4.1 Levels of Values

Rescher identifies ten categories of “value types”: material or physical, economic, moral, social, political, aesthetic, religious/spiritual, intellectual, professional and sentimental (Rescher, 1969: 16). With regard to values in business, Agle and Caldwell (1999) examined over 200 articles taken from seven management journals published over the previous ten years, plus additional articles cited in the bibliographies, in order to produce a framework of the values research based on the different “levels” of values.

Agle and Caldwell produced a similar list to Rescher, identifying the different levels as individual, organisational, institutional, societal and global values. Institutional values included the “...values of professions, industries, societal institutions such as business, government, and labor, and so forth” [‘labor’ presumably meaning trade unions]. (Agle and Caldwell, 1999: 331).

They argued the importance of specifying the precise level of analysis to avoid affecting the validity of values research. For example, findings of research into individuals’ values is often contradictory (Agle and Caldwell, 1999: 341), due to the fact that the researchers are “measuring multiple values simultaneously” and a consequence of not being specific is to attribute “blanket values” which can produce spurious results (Agle and Caldwell, 1999: 365). Therefore in researching the motives behind CSR activity, it is important to distinguish between the personal values of those involved with CSR decision-making, as well as the corporate, or organisational values, which appear to be linked with organisational culture:

“...academicians have spent considerable time investigating organisational values. [This literature] “...blossomed with the introduction of the term organisational culture... [which is]...recognized as being highly related to values...” (Agle and Caldwell, 1999: 341). “Most mention culture and values in the same breath.” (Agle and Caldwell, 1999: 345)

This introduces the notion of corporate values as a driver of CSR.

### 4.1.1 Corporate or Organisational Values

In their study on the organisational bases of ethical work climates, Victor and Cullen conducted a study of a selection of organisations from different industries, in order to establish “the determinants” of ethical work climates, such as length of service or organisational structure (Victor and Cullen, 1988: 101). The study was not a comparison of industries as only four companies were surveyed, nor was it concerned with investigating attitudes towards various stakeholder groups. Moreover, the respondents were not asked about their *own* behaviour and values: they were asked to report on their perceptions of decision-making in their organisations with regard to “events, practices and procedures” in general and not those specifically concerned with CSR (Victor and Cullen, 1988: 109).<sup>4</sup>

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<sup>4</sup> Employees’ attitudes towards general statements belonging to nine theoretical climate types, were measured. For example, a ‘caring’ climate or one concerned with rules. The respondents would agree or not with a statement such as “In this company, people are mostly out for themselves”, or, “In this company, people are expected to follow their own personal and moral beliefs” (Victor and Cullen, 1988: 112). The respondents were not probed with regard to decision-making concerning specific stakeholder groups, with the exception of the degree to which they perceived their colleagues complied with the law, at work.



Victor and Cullen also acknowledge the need for an examination of individual's ethical behaviour within the context of the organisational climate:

“...in the literature on individual moral development, there is now recognition that individual characteristics alone are insufficient to explain moral and ethical behaviour” (Victor and Cullen, 1988: 103).

Comparably, research conducted by Harrison differentiates between managers' personal values and the values or norms of the organisation. In the event of what he sees as an inevitable conflict between the two sets of values, Harrison believes that the personal values are generally subordinated to those of the organisation:

"The bulk of the evidence suggests that the values of managers have a strong organizational orientation. Therefore it seems rather doubtful that in the event of a conflict of values, the personal values of the manager would take precedence over organizational values. It is more likely that the manager would accommodate his personal values to the purposes of the organization in such a way as to further his [or her] own aspirations." (Harrison, 1975: 130).

Furthermore, Sen and Bhattacharya (2001) cited research that has shown that where there is overlap between organisational and employees' values, the employee demonstrates a preference for, and commitment to that employer. They also refer to “employee identification”, whereby employees “incorporate favourable aspects of the organisational identity into their own for self-consistency and self-enhancement purposes...” (Sen and Bhattacharya, 2001: 4).

“We find that akin to consumers' perceptions of congruity with brands on self-relevant dimensions, their perceptions of congruence between their own characters and those of relevant companies (as conveyed by their CSR actions) can also be a source of self-definition.” (Sen and Bhattacharya, 2001: 16).

#### **4.1.2 Industry Values**

Agle and Caldwell emphasise that “...a multi-level approach to the study of values is important” (1999: 330), that is, research conducted into the interface between different levels of values, at the same time and that researching the connections between both personal and organisational values “is the most popular of all the interlevel categories” (Agle and Caldwell, 1999: 355). Industry values were grouped under an ‘institutional values’ heading, along with professional values and those of societal institutions, because, they say:

“The literature on institutional values...is diverse and lacks integration and specificity.” (Agle and Caldwell, 1999: 345).

Moreover, there appears to be a gap in the literature with regard to values at the industry level. According to Agle and Caldwell: "Surprisingly, a literature review of more than 200 articles yielded very little empirical or theoretical work in the area of ...industry...values” (Agle and Caldwell, 1999: 331). Also: “...values can be reliably measured at the individual level, but at the

macro levels, [that is, group values as opposed to personal values] values measures are not well developed” (Agle and Caldwell, 1999: 368).

Unfortunately, Agle and Caldwell do not define what they mean by industry values and so for the purposes of this paper, it is assumed that industry values are defined as a common set of values that may be found amongst companies from the same industry, such as the pharmaceuticals industry or the tobacco industry. This is referred to in Harris and Crane’s (2002) study of the adoption of a green culture (defined in their paper as ‘sustainability’) in various types of organisations. Whilst this was not the main focus of their research, Harris and Crane refer to an “industry macroculture” (Harris and Crane, 2002: 224) and support the concept of industry values, concluding that there are “Industrial or institutional paradigms [that] reflect deep-seated and widely accepted beliefs and ways of thinking and behaving...” (Harris and Crane, 2002: 230).

Overall, therefore, there is a need to investigate personal, organisational and industry values to establish a possible association between industry type and individual managers’ commitment to CSR. For example, on a perceived ethically ‘good’ and ‘bad’ spectrum, is there a difference between values in the tobacco industry or armaments and, say, the food and cosmetics industries? This will be the subject of a later paper.

## **4.2 Sources of Values**

The question is raised as to the sources of values in organisations. This has been widely discussed in the literature, for example, Desai and Rittenburg discuss the "pluralistic" sources of ethical demands on managers in multi-national enterprises (MNEs) that take the form of what they refer to as “macro level” forces, such as home and host governments, universal codes of conduct (for example the OECD Guidelines for multi-national enterprises, 2000) and “micro level” influences, such as ethical advisors and ethics committees. The role of the CEO and top management are cited as key (micro level) sources of ethical conduct, although interestingly, corporate culture is listed as a separate influencer:

"There has been empirical support which suggests that the ethical norms for a particular and corporate policy...The CEO and the top executives have to develop a set of core MNE are set by the CEO and are gradually integrated within the organizational culture values which would automatically percolate down through the hierarchy.” (Desai and Rittenburg, 1997: 796)

Although, Desai and Rittenburg do not say how these values are disseminated through the organisation, their view on business leaders’ effect on organisational values is supported by Agle, Mitchell and Sonnenfeld:

“Leaders, especially the CEOs of business organisations, imprint their firms with their own values which then become manifest in decision processes that lead to...corporate social performance” (Agle et al., 1999: 507)

However, it would be naïve to assume that all managerial values are acquired from the ‘top’ like some kind of organisational DNA. Wood refers to “Ethical training, cultural background, preferences...and life experiences...that motivate human behaviour” (Wood, 1991: 700) and in their empirical study, Harris and Crane highlight the importance of managers’ personal beliefs in the adoption of a green organisational culture, finding that these can differ from “the espoused company line” (Harris and Crane, 2002: 219). And so, it is necessary to examine the values of individual managers in selected industries, as well as the personal values of CEOs, executive and non-executive directors of multi-national corporations, in order to determine a possible association between industry type and individual managers’ commitment to CSR.

## **5. CONCLUSION**

This paper has offered a preliminary investigation into the definition of and motivations for corporate social responsibility. It is suggested that CSR can mean different things to different people, although as a relatively narrow definition, CSR can be interpreted as a modern day manifestation of the notion of philanthropy. The consensus appears to converge upon service to others and a degree of organisational benevolence.

Nevertheless, the literature reveals contradictory interpretations regarding what CSR is and what it involves. The first of these was connected with a selection of alternative terms, such as public responsibility or corporate citizenship. The second ambiguity stems from the reference to an organisation’s responsibility to society, although the scope of this responsibility is not clear, leading to the question of to whom should an organisation be responsible, i.e. which stakeholders? I alluded to the stakeholder perspective highlighting the potential for conflict within the organisation, not just in terms of in the choices regarding stakeholders, but also in respect of resource allocation. It seems that the CSR literature (and the corporate world?) appears to prioritise responsibility towards the local community, including the welfare of employees, as opposed to the organisation’s responsibilities to a wider society and I referred to the confusion surrounding the different guidelines and sources of information available to a company wishing to formalise their approach to CSR. A current debate asks whether governments should prescribe CSR or whether it should remain optional.

It was suggested that the motivation for CSR is always driven by some kind of self interest, regardless of whether the activity is strategically driven for commercial purposes, or whether it is also partly driven by an individual’s personal altruistic concern for CSR. Firstly, corporate motives were considered: from the perspective of corporate image management, in terms of creating or maintaining a good corporate image, or covering up corporate misdemeanour and secondly in terms of the need to facilitate the integration of a global workforce. My argument is that the commercial imperative may not be the sole driver of the growing corporate interest in CSR, even if it is the most important one. Moreover, I am proposing that the formal adoption of CSR by corporations is associated with the changing personal values of managers and that there may be an association between different industries, the personal values of the managers who work in them and their commitment to CSR.

This paper is preparatory an empirical investigation currently underway to address how corporate social responsibility is interpreted and institutionalised by organisations. The agenda for this will

include the development of measures for values at the industry level, where a gap in the literature has been identified (Agle and Caldwell, 1999: 368). The study will include an investigation of possible associations between industry values and the level of commitment of corporate decision-makers (in a variety of corporate positions) to CSR and an analysis of where the employees involved perceive the boundaries of where and to whom their corporate social responsibilities lie.

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