

REDEFINING CORPORATE SOCIAL RESPONSIBILITY

DEVELOPMENTS IN CORPORATE GOVERNANCE AND RESPONSIBILITY

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DEVELOPMENTS IN CORPORATE GOVERNANCE AND
RESPONSIBILITY VOLUME 13

REDEFINING CORPORATE SOCIAL RESPONSIBILITY

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CONTENTS

LIST OF CONTRIBUTORS	vii
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THE NEED TO RECONSIDER CSR <i>Shahla Seifi and David Crowther</i>	1
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PART I COMPREHENSIVE ANALYSIS

CAN A VALUES REFRAMING OF ISO14001:2015 FINALLY GIVE BUSINESS AN EFFECTIVE TOOL TO TACKLE CLIMATE CHANGE? <i>Sarah Williams</i>	15
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RETHINKING CORPORATE SOCIAL RESPONSIBILITY IN CAPITALIST NEOLIBERAL TIMES <i>Rafaela Costa Camoes Rabello, Karen Nairn and Vivienne Anderson</i>	27
--	----

ADOPTION OF INTEGRATED REPORTING – AN ATTEMPT TO REDUCE THE GAPS BETWEEN CSR DISCOURSE AND ITS IMPLEMENTATION <i>Ioana-Maria Dragu</i>	43
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“POURING POLITICS DOWN OUR THROATS”: POLITICAL CSR COMMUNICATION AND CONSUMER CATHARSIS <i>Georgiana Grigore and Mike Molesworth</i>	71
---	----

THE LIFE AND DEATH OF CORPORATE SOCIAL RESPONSIBILITY <i>David Crowther</i>	87
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PART II PRAGMATIC APPROACHES

ARCHAEOLOGY AND THE SYMBOLS OF SOCIALLY RESPONSIBLE COMMUNICATION <i>Shahab Seifi and Shahla Seifi</i>	103
TRADITIONAL ARTISANS AS STAKEHOLDERS IN CSR: A REHABILITATION PERSPECTIVE IN THE INDIAN CONTEXT <i>P. N. Sankaran</i>	119
REINVENTING CSR IN NIGERIA: UNDERSTANDING ITS MEANING AND THEORIES FOR EFFECTIVE APPLICATION IN THE INDUSTRY <i>Lukman Raimi</i>	143
HOW MANAGERS PERCEIVE INTERNAL CORPORATE SOCIAL RESPONSIBILITY: AN EMPIRICAL STUDY OF INDONESIAN WOMEN'S EMPLOYMENT <i>Kurnia Perdana and Nova Mardiana</i>	177
THE INFLUENCE OF CORPORATE GOVERNANCE AND HUMAN GOVERNANCE TOWARDS CORPORATE FINANCIAL CRIME: A CONCEPTUAL PAPER <i>Wan Nailah Abdullah and Roshima Said</i>	193
TO BLOW THE WHISTLE OR NOT: THE ROLES OF PERCEIVED ORGANIZATIONAL RETALIATION AND UPWARD COMMUNICATION SATISFACTION IN EMPLOYEE RESPONSES TO OBSERVED WRONGDOING <i>Işıl Karatuna and Oğuz Başol</i>	217
INDEX	235

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THE NEED TO RECONSIDER CSR

Shahla Seifi and David Crowther

INTRODUCTION

Research into corporate social responsibility (CSR) has a tendency to focus upon examples of bad practice and corporate misbehaviour. Sadly, it is true that there are many examples of this. It is also true that most corporations are currently trying to distance themselves from the excesses and misbehaviours, which have been manifested in recent years by those corporations which have been symbolised as rogue corporations.¹ Many would consider that these corporations have, however, behaved no differently to most others and have merely been found out in their misdeeds. Nevertheless, the distancing of the rogues from the rest has led to a tremendous resurgence of interest in behaviour which has been classified as CSR. So, corporations have been busy repackaging their behaviour as CSR and redesignating their spinmasters as Directors of CSR,² for there is much evidence that little has changed in corporate behaviour except for this repackaging – the power of the semiotic being far more potent in the modern world than the power of actual action, and also obviating the need for such action. Crowther and Rayman-Bacchus (2004) have argued that the corporate excesses, which are starting to become disclosed and which are affecting large numbers of people, have raised an awareness of the social behaviours of corporations. This is one reason why the issue of CSR has become a much more prominent feature of the corporate landscape. There are other factors which have helped raise this issue to prominence and Topal and Crowther (2004) maintain that a concern with the effects of bioengineering and genetic modifications of nature is also an issue which is arising general concern. At a different level of analysis, Crowther (2000, 2002a, 2002b) has argued that the availability of the World Wide Web has facilitated the dissemination of

information and has enabled more pressure to be brought upon corporations by their various stakeholders, but Wheeler and Elkington (2001, p. 1) talk about the end of the corporate environmental report due to the fact that historically this report has not engaged stakeholders and it appears to be

the development of truly interactive (cybernetic) corporate sustainability and communications delivered via the internet and other channels.

Another point of view, about the diffusion of information and its impact,³ was presented by Unerman and Bennett (2004). They explain the difficulties in identifying all stakeholders that are affected by a corporation's activity. All these perspectives, therefore, raises the question as to what exactly is CSR and how can it be manifest and to what exactly can be considered to be CSR. According to the EU (2001, p. 8):

... CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis.

From these various writings about CSR, we can infer that the social enterprise is not a new definition and has resonance with earlier ideas such as those of Dahl (1972, p. 18), who stated:

... every large corporation should be thought of as a social enterprise; that is an entity whose existence and decisions can be justified insofar as they serve public or social purposes.

Shaw (2004, p. 196) explains that the principal characteristics of a social enterprise are as follows:

- (1) the orientation, '... directly involved in producing goods and providing services to the market, making an operating surplus...';
- (2) the aim, '... explicit social aims (job creation, training or provision local services), strong social values and mission (commitment to local capacity building), accountable to their members and wider community for their social, environmental and economic impact.'⁴ The profits are to their stakeholders or for benefit the community'; and
- (3) the ownership, '... autonomous organizations with loose governance and participation of stakeholders in the ownership structure'.

All definitions – and there are many – seem to have a commonality in that they are based upon a concern with more than profitability and returns to shareholders. Indeed, involving other stakeholders, and considering them in decision-making, is a central platform of CSR. The broadest definition of CSR is concerned with what is – or should be – the relationship between the global corporation, governments of countries and individual citizens. For example, the OECD has studied investment in weak governance zones.⁵ More locally, the concept of CSR is concerned with the relationship between a corporation and the local community in which it resides or operates. One such case was Timberland, which logged 44,000 community service hours during the

three-year period and US recognition⁶ for its commitment to social responsibility (Austin et al., 2004). Another concept of CSR is concerned with the relationship between a corporation and its stakeholders. In this situation, activity could be focused on employees (see Parker, 1977). The corporation develops its codes of conduct that could make some progress in improving labour rules and processes, but the scope is limited and it is unclear if they can make a significant impact without the help of governments with law-enforcement. These efforts are likely to benefit only a small segment of the target workforce (see, e.g. OECD, 2003 and Scherrer and Greven, 2001).

It is noticeable that all of these references and definitions are now quite old, and one of the arguments in this book is that the discourse has not moved on from this. For corporations, however, within the broad concept of CSR, there are three real issues which focus their attention at the moment: sustainability, corporate governance and relationships with both the supply chain and with their stakeholder communities. The focus of this book, therefore, is the actual practice of social responsibility and the relationship between actual practice and theory – as it is now rather than a decade or more ago. The chapters come from authors from a variety of disciplines and a variety of locations, but all have the common aim of investigating what is meant by CSR in the present. Accordingly, a number of issues assume paramountcy.

Global Warming

The changes to the weather systems around the world are apparent to most people and are being manifested in such extreme weather conditions as excessive rain or snow, droughts, heat waves and hurricanes, which have been affecting many parts of the world. Indeed, most of us remember, for example, Hurricane Katrina which devastated New Orleans in 2005 while also witnessing the hurricanes of 2018 which have devastated large parts of the Caribbean as well as southern USA. Global warming and climate change, its most noticeable effect, is a subject of discussion all over the world. It is generally, although by no means universally, accepted that global warming is taking place and, therefore, climate change will continue to happen. Opinion is divided, however, as to whether the climate change which has taken place can be reversed or not. Some think that it cannot be reversed. Thus, according to Lovelock (2006) climate change is inevitable with its consequences upon the environment and, therefore, upon human life and economic activity. He remains, however, positive that it is possible to adapt and is thereby more positive than some other commentators (see, e.g. Reay, 2005). In this book, we take the position that it is an established fact that climate change is taking place and consider what can be done about it in terms of corporate activity. Whether or not it is reversible is not the issue for

us as, we feel obliged to attempt to – at least – mitigate its effects through changes in corporate behaviour.

Although there are many factors which are contributing to the global warming which is taking place it is clear that commercial and economic activity plays a significant part in this global warming. Indeed, many people talk about ‘greenhouse gases’, with carbon dioxide being the main one, as a direct consequence of economic activity. Consequently, many people see the reduction in the emission of such gases as being fundamental to any attempt to combat climate change. This of course requires a change in behaviour of people and organisations. Such a perceived need for change is one of the factors which has caused the current concern with sustainability.

Resource Depletion

The resources of the planet are finite, and this is a limiting factor to growth and development, which we will discuss to a considerable extent in this book. The depletion of the planet’s resources, however, is one of the factors which has helped create the current interest in sustainability. Of particular concern is the extractive industries, and things such as aluminium are becoming in short supply. In the UK, the mineral resources such as tin and lead have been extracted long ago, and the once-thriving industries based around them are long gone. As other resources – such as coal – are extracted in total, the companies based upon them disappear, as do the jobs in those industries. This is an obvious source of concern.

Of particular concern are the diminishing supplies of oil, because a lot economic activity is fuelled by the energy created by the use of oil. Indeed, many would argue that the wars in the Middle East,⁷ particularly the problems in Iraq and Iran, are caused by oil shortages, actual or impending, and the problems thereby caused, rather than by any concern for political issues. Most people have now heard of Hubert’s peak⁸ and engaged with the debate as to whether or not it has been reached. Certainly it has in parts of the world such as the USA and the North Sea, but it is less certain if it has been reached for the world as a whole. Nevertheless, the whole crux of sustainability – and sustainable development – is based upon the need for energy, and there are insufficient alternative sources of energy to compensate for the elimination of oil as a source of fuel. Consequently, resource depletion, real or imagined, and particularly energy resources, is one of the most significant causes of the current interest in sustainability.

Competition

As resources become more obviously finite, then the competition for the use of them necessarily increases. Globalisation of course necessarily increases the

scale of the competition, which has become worldwide rather than local. The drive for growth of course exacerbates this as each company thereby requires more of the finite resources, and competition, therefore, increases. The advent of China into the global economy with its double digit growth rate (see [Seifi and Crowther, 2017](#)) has highlighted this issue about the increased competition for finite resources. These are all issues which we will return to at various times in this book because they are very significant for any analysis of sustainability. They are also all things with which most people are familiar, and therefore are some of the factors which have caused the current interest in sustainability and the possibilities or limitations for sustainable development.

THE GAIA HYPOTHESIS

Named after the Greek earth goddess, the Gaia hypothesis was created by James Lovelock ([Lovelock, 1979](#)). In this hypothesis, he posited a different model of the planet Earth; in his model, the whole of the ecosphere, and all living matter therein, was co-dependent upon its various facets and formed a complete system. According to this hypothesis, this complete system, and all components of the system, was interdependent and equally necessary for maintaining the Earth as a planet capable of sustaining life. This Gaia hypothesis was a radical departure from classical liberal theory, which maintained that each entity was independent and could, therefore, concentrate upon seeking satisfaction for its own wants, without regard to other entities. This classical liberal view of the world forms the basis of economic organisation, provides a justification for the existence of firms as organs of economic activity and provides the rationale behind the model of accounting adopted by society. The Gaia hypothesis, however, implied that interdependence, and a consequent recognition of the effect of one's actions upon others, was a facet of life. This consequently necessitates a different interpretation of accountability in terms of individual and organisational behaviour, activity and reporting.

Given the current constitution of the economic activity of the world with profit-seeking firms, each acting in isolation and concerned solely with profit maximisation, justified according to classical liberalism, it is inevitable that accounting developed as organisation-centric, seeking merely to measure and report upon the activities of the firm insofar as they affected the firm itself. Any actions of the firm which had consequences external to the firm – as almost all do in one way or another – were held not to be the concern of the firm. Indeed enshrined within classical liberalism, alongside the sanctity of the individual to pursue his own course of action, was the notion that the operation of the free market mechanism would mediate between these individuals to allow for an equilibrium based upon the interaction of these freely acting individuals and that this equilibrium was an inevitable consequence of this interaction.⁹ As a

consequence any concern by the firm with the effect of its actions upon externalities was considered to be irrelevant and not, therefore, a proper concern for its accounting.

The Gaia hypothesis stated that all organisms were interdependent¹⁰ and that it was necessary to recognise that the actions of one organism affected other organisms and hence inevitably affected itself in ways which were not necessarily directly related to its actions – in other words all actions may well have unintended consequences. Thus, the actions of an organism upon its environment and upon externalities were a matter of consequence for every organism, as everything is interdependent. This is true for humans as much as for any other living matter upon the planet. It is possible to extend this analogy to a consideration of the organisation of economic activity taking place in modern society and to consider the implications both for the organisation of that activity and the accounting for that activity. As far as profit-seeking organisations are concerned, the logical conclusion from this is that the effect of the organisation's activities upon externalities is a matter of concern to the organisation, and hence a proper subject for accounting in terms of organisational activity.

While it is not realistic to claim that the development of the Gaia theory had a significant impact upon organisational behaviour, it seems certain that there is some relationship, albeit indirect, as it seems that a social concern among business managers developed at the same time that this theory was being propounded. It is perhaps that both are symptomatic of other factors which caused a re-examination of the structures and organisation of society. Nevertheless, organisational theory has, from the 1970s, become more concerned with all the stakeholders of an organisation, whether or not such stakeholders have any legal status with respect to that organisation. At the same time, within the discourse and practice of accounting, there has been a growth in concern with accounting for externalities and for the effects of the actions of the firm upon those externalities. One externality of particular concern is that of the environment; in this context, the environment has been defined to include the complete ecosphere, rather than merely the human part of that ecosphere. These concepts form part of the foundations of a concern with sustainability.

POPULATION

According to the pronouncements of the United States Census Bureau the world population had increased to 6.5 billion on 25 January 2006 and 7.6 billion on 17 October 2017. This was only a few years after 12 October 1999, which had been designated by the United Nations Population Fund as the approximate day on which world population reached 6 billion. This, in turn, was only about 12 years after the world population had reached 5 billion, in 1987. It must be noted, however, that the population of some countries,

such as Nigeria or Brazil, is not even known to the nearest million, and so it can be seen that there is a considerable margin of error in such estimates. Nevertheless, it is certain that the population of the world is continuing to grow, and at as quick a rate as at present. Thus, the United Nations Population Division has recently projected that the world population will be likely to exceed 9 billion by 2050. There are a number of reasons why there has been such a rapid increase in population in the last century. One factor of course is that of the medical advances which have been made, in preventing child death and in extending the life of old people. Another factor is rising prosperity, coupled with a substantial increase in agricultural productivity, particularly in the period 1960–1995, which has enabled people to live healthier and more productively.

An increasing population of course increases the requirements for goods to consume – raising a question about sustainability. This is particularly pertinent as far as the need for agricultural production to supply food in increasing quantities. When coupled with climate change and the consequent expected disruption to agriculture, this has been a cause for concern for many people, particularly in the context of sustainability. This in turn has caused Malthus and his theories to be re-examined for current relevance. Malthus of course was an eighteenth-century economist who developed his views primarily as a reaction to the optimistic opinions of his father and of his father's associates, notably Rousseau.¹¹ In his famous *An Essay on the Principle of Populations*, first published in 1798, he made his well-known prediction that food shortages would occur because population would increase at a faster rate than food supply could be increased – leading to mass starvation. He stated:

The power of population is so superior to the power of the earth to produce subsistence for man, that premature death must in some shape or other visit the human race. The vices of mankind are active and able ministers of depopulation. They are the precursors in the great army of destruction, and often finish the dreadful work themselves. But should they fail in this war of extermination, sickly seasons, epidemics, pestilence, and plague advance in terrific array, and sweep off their thousands and tens of thousands. Should success be still incomplete, gigantic inevitable famine stalks in the rear, and with one mighty blow levels the population with the food of the world.

His argument is based on his Principle of Population. This states that population, if unchecked by such things as war or plague, increases at a geometric rate while the production of food will only grow at an arithmetic rate. In the optimistic years of the mid-twentieth century, this argument was viewed as quaint and outdated. In recent years, it has come back into vogue somewhat and people are wondering if his ideas have current relevance.

At the same time, many people are wondering about population control. This is happening in China with their one child per family regulation, which has met with limited success and considerable evasion. Population control was attempted in India and was such a disaster that it is not possible politically to attempt it again. In many countries, population control is not politically

possible and in quite a number the ethos is to increase population rather than limit or reduce it. Indeed many religions¹² advocate actions which make population growth inevitable. Population, therefore, is another reason for the current concern with sustainability.

THE GLOBAL COMPACT

The Global Compact is an initiative developed by the United Nations with the objective of encouraging businesses worldwide to adopt policies regarding sustainable and socially responsible behaviour, and to use a common framework to report on them. The Global Compact was first announced by United Nations Secretary-General Kofi Annan in his speech to the World Economic Forum on 31 January 1999. It was officially launched at the UN headquarters in New York on 26 July 2000. The Global Compact is not a regulatory instrument, but rather a forum for discussion and a network for communication including governments, companies and labour, whose actions it seeks to influence, and NGOs and civil society organisations, representing its stakeholders.

The Compact itself says that once companies are part of the Compact, '[t]his does not mean that the Global Compact recognizes or certifies that these companies have fulfilled the Compact's principles'. The Compact's goals are intentionally flexible and vague, but it distinguishes the following channels through which it provides facilitation and encourages dialogue: policy dialogues, learning, local networks and projects. The compact is based on 10 principles.

The Global Compact sets a standard for socially responsible behaviour for business on a worldwide basis and this is important as it aids comparability as well as sets the agenda for what can be considered to be social responsibility. What is less certain, however, is whether the Compact has raised public awareness of the social responsibility agenda and helped to create a concern, or whether the Compact is merely a reflection of already existing public concern. Certainly, many people were concerned with these issues before the announcement of the Compact by Kofi Annan, so its issue has not created public awareness, although it has probably heightened it.

THE ADVENT OF UTILITARIANISM

Often neglected from a concern with things such as sustainability is the role played by political philosophy. In this book, we want to concentrate on the philosophy of Utilitarianism, as propounded by John Stuart Mill and Jeremy Bentham. Utilitarianism must be considered to be the foundation stone of the

capitalist system, but it is trite to regard the definition of it as ‘the greatest good of the greatest number’. Rather the argument is for maximising societal utility through a summative process. Inevitably, therefore, it is possible to arrive at a situation whereby a large increase in utility for a small number of people offsets the small reduction in utility for a very large number of people to show a net increase in utility for society, although all the benefits are accrued to the few. Indeed, the power imbalances prevalent in society – but ignored in any Utilitarian analysis – make this inevitable and represent one of the major flaws with the capitalist system.

It is impossible to consider Utilitarianism without a recognition of the place of Bentham in its development (Crowther, 2001). He can be considered to be the first systematic Utilitarian thinker, and this is his most significant book. In *Introduction to the Principle of Morals*, he argues that human beings desire pleasure above all and that what is good for the individual is that which produces pleasure or happiness. He describes the concept of utility and argues that the pursuit of utility, as an individually defined concept, is the fundamental motivation of each person, and that there is no basis for moral belief other than from this motivation of individuals. Mill extended the Benthamite concept of Utilitarianism through his recognition that the net benefit to society cannot be achieved through a simple summation of individual utilities. Indeed, he argues that the power of forgoing happiness is a necessary social virtue. Thus, society is more than an aggregate of individuals, and Utilitarianism is thereby expanded into a moral system of ethics in which he places liberty at the centre. In doing so, he places the rights of the individual in a dominant position and argues that these give each person a claim upon society, thereby creating a role for society, as well as for individuals, within Utilitarian theory.

Sidgwick rejects the argument of Mill regarding quality in welfare and argues that the Utilitarian goal is the maximisation of total welfare in quantitative terms. Thus, he argues that it is better for a society to give average happiness to a large number rather than maximum happiness to a small number, with total happiness being summative. He holds that some intuition is necessary to support Utilitarianism and that we should only praise conduct which needs to be stimulated. He also argues for the keeping secret of some aspects of Utilitarianism, particularly applied in the context of communication between the rulers of society and the ruled. Similarly, Rawls argues that equality of opportunity should be available to all and that inequality can only be defended if it is of advantage to the worst off. In doing so, he is critical of Utilitarianism and argues that the maximising of total utility should not be pursued when it imposes unfair disadvantages upon the less skilled or less powerful within society. He, therefore, rejects the summative aspect of Utilitarianism. His aim is to develop a just society based upon rights and hence based upon inputs rather than the outcomes of Utilitarianism.

CONCLUSIONS

It can, therefore, be seen that the concept of CSR is complex and with different meanings in different cultures. It is equally clear that its application and importance extend well beyond the corporate part of the name. Social responsibility is something which applies in all walks of life and all kinds of organisation, whether business oriented or not. The contributions in this book are varied enough to show this. Moreover, the book is intended to promote thought and debate rather than provide answers in what is an ever changing field.

NOTES

1. Enron is of course the best known of these, but there are many more examples of corporations exhibiting bad behaviour, although probably not on the same enormous scale. There are many examples from many countries – too many to try to catalogue.

2. Or sustainability as the two terms seem to be used interchangeably.

3. [Unerman and Bennett \(2004, p. 702\)](#) explain the interactive ways that the financial report could exist. For them:

[...] it is not possible to ascertain from the web forum (i.e. it is a mechanism to ensure movement towards inter subjective acceptance by all stakeholders of the corporate responsibilities recognised) the extent to which postings have actually affected corporate decisions.

4. An empirical study concerning the operational reporting of corporate natural assets (i.e. habitats, fauna and flora) can be seen in [Jones \(2003\)](#).

5. Following the external inputs invitation, till 28 February 2005, the concept is that:

[...] in some investment environments, public authorities are unwilling or unable to protect rights (including property rights) and to provide basic public services (e.g. social programmes, infrastructure development and prudential surveillance). These 'government failures' lead to broader failures in political, economic and civic institutions that the project refers to as 'weak governance'. ([OECD, 2005](#))

6. Recognition included a corporate conscience award from the council on economic priorities and public accolades from Presidents Bush and Clinton ([Austin et al., 2004](#)).

7. And most probably any other parts of the world also – it would be instructive to correlate the presence of oil with conflicts.

8. In 1956, Dr King Hubert, a geologist working for Shell Oil, developed his theory about the depletion of finite resources like fossil fuels. Now commonly known as Hubert's peak, his theory explains that production rates of oil and gas will increase to a peak and then rapidly taper off as reserves are depleted. He developed his theory to explain the coming reduction in production of oil in the USA, and it is generally accepted that his theory was correct about this.

9. This assumption, of course, ignores the imbalances in power between the various parties seeking to enact transaction through the market.

10. In fact, Lovelock claimed in his hypothesis that the earth and all its constituent parts were interdependent. It is merely an extension of this hypothesis to claim the inter-relationship of human activity whether enacted through organisations or not.

11. Malthus's essay also constituted a response to the views of Marquis de Condorcet (1743–1794).

12. For example, the Roman Catholic version of Christianity prohibits birth control and advocates procreation regardless of circumstances and ability to raise children.

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