

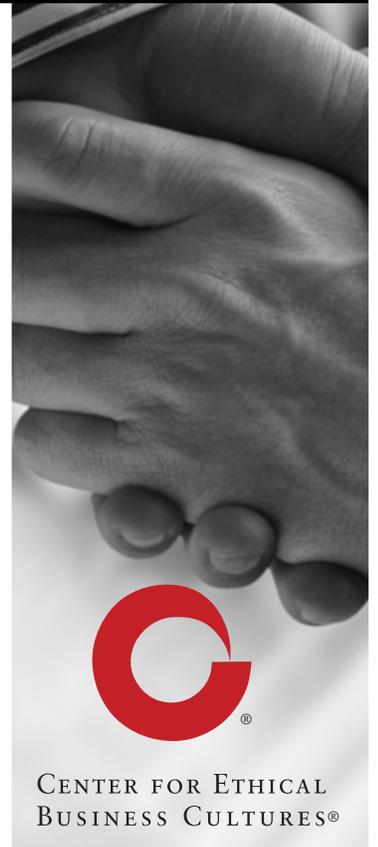
Corporate Social Responsibility

THE SHAPE OF A HISTORY, 1945-2004

HISTORY OF CORPORATE RESPONSIBILITY PROJECT

Preliminary project planning paper 2005

Working Paper No. 1



CENTER FOR ETHICAL
BUSINESS CULTURES®

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The Influence of Shareholders on Corporate Social Responsibility



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Preface and Acknowledgements

This planning study for a possible history of corporate social responsibility was conducted in the summer and fall of 2004 by the Center for Ethical Business Cultures (CEBC). Kenneth Goodpaster, Ph.D., who holds the Koch Endowed Chair in Business Ethics at the University of St. Thomas, played a lead role in framing and guiding the inquiry. Key CEBC staff were David Rodbourne, vice president of CEBC, and Barbra Hernke, research assistant. Linnea Betzler provided additional research assistance.

The project was undertaken thanks to the generous support of Harry Halloran, Chairman and CEO of American Refining Group Inc. (ARG). Mr. Halloran is a member of the Global Governing Board of the Caux Round Table (CRT) and has funded development of the Self Assessment and Improvement Process (SAIP) based on the CRT *Principles for Business*. He leads the SAIP's U.S. Working Group, which has met regularly at the University of St. Thomas.

This Corporate Social Responsibility (CSR) History project began with the following objectives:

- > Conduct a literature search to identify studies potentially relevant to the history of corporate social responsibility.
- > In particular, determine whether a history of CSR already exists covering the period from 1945 to the present.
- > Identify potential resources, in three categories, that would be essential in developing a substantive history of CSR project:
 - Scholars and writers to conduct research and write the history,
 - Peer reviewers to ensure the work is unbiased and rigorous, and
 - Centers of excellence and knowledge that could provide expertise and critical information.
- > Identify some of the key markers or milestones related to the implementation of CSR by business. These might include innovative practices, scandals, legislation, institutional development, and changes in the context within which business operates.

Our goal was not to write the history but to sketch what elements might be included if it is written and to identify at least some of the expertise that might contribute to such an undertaking.

The project team expresses its special thanks and appreciation to T. Dean Maines for his advice on content and to Robert C. Shoemaker and Douglas J. Jondle, Ph.D., for their assistance in editing and in the design of this report. We want also to acknowledge the support of the University of St. Thomas library staff.

The views expressed in this CEBC History of Corporate Responsibility working paper are those of the author(s).

Executive Summary

The charge for this paper was to sketch the elements that could be explored in writing a history of corporate social responsibility (CSR) and to identify some of the intellectual and bibliographic resources potentially available. In that sense, it is a planning study. The time period selected begins in 1945 and ends with 2004. We recognize, however, that the roots of CSR begin much earlier.

The project team at the Center for Ethical Business Cultures (CEBC) undertook a preliminary literature search and concluded that no comprehensive history of CSR exists for this period. In sketching a potential approach to the subject, the team discusses five broad categories or “lenses” that would cast light on the subject. They are: the core economic impact of business on society, the changing context – economic, political and social – within which business operates, the evolution of the definition of CSR, attention to business practices that have been implemented, and the issues related to CSR that are currently under debate.

- » Focusing on the core economic contribution of business to society draws attention to its role in meeting basic human needs, increasing standards of living, creating wealth, and, as many argue, providing the fundamental platform for political freedom.
- » Focusing on the changing environment or context for business illuminates the forces that influence business conduct and how business has developed its approach to CSR. Globalization, development of standards, public opinion, emergence of social investing, governmental regulation, and the role of nongovernmental organizations (NGOs) are relevant.
- » Definitions of CSR have emerged both from practitioners in business and from scholars, often independently. Attention to this lens helps to clarify and test theoretical frameworks for evaluating business practice.
- » Particularly important for a history is examination of actual business practice and how it has evolved across the 60-year period in question. This examination can be undertaken in a variety of ways: studying the history of a single company or case, understanding how the CSR “profession” has developed and in turn influenced business decisions, observing the work of industry associations, analysis of surveys of business, and case studies of how business has responded to particular issues. It will be important to explore the differences between large, sometimes transnational, corporations and small and medium-sized enterprises (SMEs).
- » Finally, the last 10-15 years offer numerous examples of issues illustrating fundamental conflicts between business and its critics and examples of business struggling to deal with new institutional relationships and global social, environmental, economic and political challenges.

To lay a foundation for future discussion and for beginning a history of CSR, the paper offers a preliminary – and admittedly incomplete – bibliography based on our literature search. Clearly with a history as the goal, far more work will be required to identify original source material from business, business leaders, and reports that may not be published.

The paper suggests that it may be useful to develop a graphical timeline from 1945 to 2004 representing key developments or milestones – perhaps several timelines, each keyed to particular dimensions of CSR. A rough model is offered.

Finally, the paper identifies a number of scholars, business and academic centers, and NGOs that could be approached to explore their interest in the project and whether they have information or resources to bring to the table.

We approached this task with trepidation, recognizing the sheer volume of material, the number organizations working in the field, and the quality of analysis and thinking evident among scholars, practitioners and NGOs. Our appreciation for the scope of the project only grew as we proceeded.

It is our hope that this paper will serve as a point of departure for discussion and as a launching pad for a more intensive effort to write a thorough and insightful history of corporate social responsibility. For this reason, we have developed an expandable database as a repository for the literature search, the list of scholars, the list of centers, and the list of events or milestones that might be developed into a CSR timeline(s).

Corporate Social Responsibility

THE SHAPE OF A HISTORY, 1945-2004

Introduction

Although the time period adopted for this study runs from 1945 to the present, almost 60 years, it is absolutely clear from even a cursory reading of Morrell Heald's book, *The Social Responsibilities of Business (1900-1960)* that the idea and practice of corporate social responsibility (CSR) was alive and growing decades earlier. Business giving and business involvement in community issues was familiar turf to many leading companies in the first half of the 20th century. Its roots reach back at least into the 19th century, and far earlier if one recognizes that the earliest "corporations" were chartered with public goals and public interest objectives as well as private economic objectives in mind.

The future inquiry anticipated here, therefore, might be more appropriately titled the recent history of corporate social responsibility. This point is underscored by the sheer volume of material related to different aspects of CSR that has emerged (and may be web accessible) over the past 15 years.

Writing a substantive history of CSR since 1945 will require attention to broad social, political and economic changes along multiple dimensions. It is not simply a story of corporate actions. The discussion below is intended to sketch the investigations that might be conducted in at least five broad categories to tell the full story. Each category offers us a different lens or perspective on the story:

- » The fundamental, core economic and social impact of business on society;
- » The changing social, political and economic environment or context within which business operates;
- » The evolution of concepts and definitions of CSR;
- » The developments in business CSR management strategies and practices;
- » The nature of CSR issues currently under debate.

In addition, the working paper includes:

- » Results of a literature search on CSR as well as a tentative list of scholars, practitioners and centers related to the field.
- » A selective timeline offered as an example of a device that may be useful in charting developments.

Total Economic Impact

The first lens, and in many respects the most important, focuses our attention on the core economic contribution of business to society. Indeed there are important reasons why consideration of the total economic impact of business should come first. Beginning with Adam Smith, many thoughtful business practitioners and theoreticians have stressed the productive and beneficial power of appropriately regulated free enterprise. Even scholars who have studied corporate social responsibility have acknowledged the centrality of this core economic function, although many define CSR as going beyond economic functions and legal requirements.

Taking the point a step further, economist Milton Friedman and others argue that this free enterprise system provides not only economic benefit but the foundation of political freedom. As will be noted later, many identify the economic contribution of business as the first and most fundamental of the corporate social responsibilities of business.

The economic function and contribution of business is foremost in the minds of business leaders – whether their definition of the purpose of business is broader (serving society) or narrower (products that meet customer needs). For example, David Koch, chairman *emeritus* of Graco Inc., speaks often of the many ways that business benefits society. He and other business leaders in Minnesota – and elsewhere – argue that business exists to serve society, that profit is simply a useful indicator. In his own words:

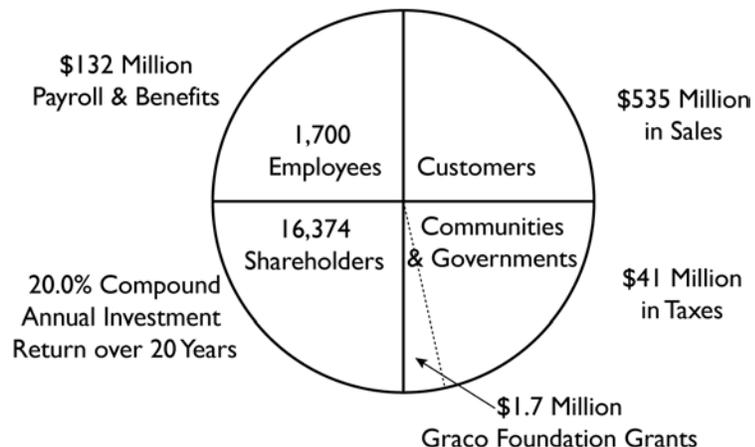
I talk often with MBA students, and I always ask them if they know the purpose of business. I tell them that the purpose of business is to serve people – citizens, folks, all of us. Our country’s founders knew they needed jobs, products, food, clothing and services, and they decided to create a system in which people could take risks, invest their money and compete to meet those needs. The founders did not decide to make a few people wealthy. Their vision was a system that would serve all of the people – not just shareholders, not just management. They knew that government needed tax revenues and that corporations and individuals would need to succeed in order to pay those taxes. The historical record shows that this business system has been the most productive in the world, produced the highest standard of living.

To illustrate his point, Koch laid out the “contribution” of Graco in the year 2003.

(See illustration on right.)

This exercise could be repeated for every company large or small. Multiplied across the country, indeed across the globe, the production of goods and services by business enterprises, large and small, makes up the lion’s share of the gross domestic product and provides the foundation for public services based on tax revenues.

Graco's Stakeholders — 2003



In important ways, this illustration from Graco captures only part of the company's impact and by extension only a portion of the impact of business in society. Behind "sales to customers" numbers are products or services that are useful to those customers and R&D innovations that make those products and services even more useful. Payroll and benefit numbers represent earnings to support families, training to enhance skills, opportunities for career development, and in some cases health care and retirement assistance. Shareholder returns are recycled back into the economy through spending, re-investment, charitable gifts and taxes. Taxes contribute to a wide spectrum of public services, education, and development.

The core point is that the free enterprise business system brings remarkable creativity, innovation, opportunity and production to society resulting in an unparalleled standard of living. It demands increasingly efficient use of scarce resources. Frequently, the sheer scope and variety of ways the business system serves and benefits society is taken for granted, if it is not altogether unrecognized.

Much of the CSR debate, however, has been about "how" these total economic and societal benefits are achieved, whether they are fairly distributed or accessible, whether there is a reasonable balance between and among stakeholders, what negative side effects (externalities) occur along the way and whether or how those are managed, how decisions are made and who has a voice in those decisions, what is the appropriate relationship between the public and private sectors, and how companies are governed and held accountable. These are extremely important concerns, but this first lens reminds us to examine the total economic and social impact and not lose sight of its importance.

II. The Changing Environment of Business

The second lens providing insight into the history of CSR highlights fundamental and far-reaching changes in the environment or context within which business leaders operate.

The 60-year period from 1945 to 2004 has seen profound changes in global political and economic arrangements. A world in which communism was arrayed against an alliance of capitalism and various socialistic governments in Western Europe has now been transformed into a world in which the principal tensions in political economy are between American-style global capitalism and more socially self-protective economies in the European Union, Latin America, and Asia.

The rise of the European Union in particular has influenced expectations (and behavior) in the realm of corporate responsibility or corporate social responsibility. The fall of the Berlin Wall led the Western alliance to a new appreciation of internal differences that had been suppressed in a culture preoccupied with the Soviet threat.

One internal difference between America and Europe has to do with social attitudes toward private vs. public institutions. At the risk of some exaggeration, Europeans are instinctively more trusting toward government and distrustful toward corporations. Americans, on the other hand, seem to trust corporations more than they trust government institutions. These social attitudes have given rise to contrasting approaches to government regulation of the private sector. Employment protection against layoffs and privacy protection surrounding personal information are just two areas in which European attitudes seem to favor stronger public sector interventions than we find in the U.S.

There are also signs that Japanese corporations, in the wake of serious economic problems during the last 15 years, are emulating Europe, rallying to the CSR banner in an effort to re-establish stakeholder confidence (customers, employees, suppliers, government, etc.).

All this being said, U.S. publicly-traded companies, during the sixty years covered by the envisioned study, have displayed, in many ways and along a number of developmental axes, a steady shift from exclusive preoccupation with shareholders to a broader allegiance to stakeholders generally. This shift is apparent as much in the legal arena as in relation to ethical expectations.

Against this backdrop, debate continues – sometimes rages – about the role of capitalism in addressing global poverty and the challenges facing less developed countries, reflecting the tensions and differing perspectives between the developed North and the developing South.

Implications for research:

From our preliminary examination of the literature and developments in the field, it is clear that any “History of Corporate Social Responsibility” must delineate the economic, social and political changes that have influenced how businesses understand and approach CSR. While the changing context has been a continuous theme through the 60-year period, this preliminary investigation found some evidence that many of the developments most relevant to CSR have occurred – or at the least accelerated dramatically – in the past fifteen years, roughly since 1990. Further, much of the most recent story is increasingly international in scope charting the activity of transnational corporations, nongovernmental organizations (NGOs) and civil society organizations (CSOs), national governments, and international bodies ranging from the Organization for Economic Cooperation and Development (OECD) to the World Bank to the World Trade Organization (WTO) to the United Nations (among many others).

At the turn of the millennium, the CSR story has become a complex web of relationships stretching across the globe and including the developing South as well as more traditional parties to the debate in the economically developed North.

> GLOBALIZATION

Globalization of the economy and even the operations of smaller companies is a fundamental factor. Operating globally confronts companies with a wide range of new issues (cultural and regulatory differences, labor and child labor standards, bribery and corruption, health crises, human rights, deforestation, etc.).

> NONGOVERNMENTAL ORGANIZATIONS (NGOS)

The explosive development of civil society organizations (CSOs) and nongovernmental organizations (NGOs) which often challenge corporate behavior has compelled companies to respond. NGOs at the center of this grassroots CSR movement are extremely heterogeneous in terms of goals – ranging from outright attacks on the fundamental power of corporations to efforts to enhance beneficial and reduce detrimental impacts, and equally heterogeneous in terms of strategies deployed – ranging from confrontation to engagement, from stand alone operations to highly sophisticated coalitions among NGOs.

> GOVERNMENT-RELATED INITIATIVES

Political pressure has prompted initiatives in governmental and intergovernmental organizations. Proposals have arisen within the United Nations, the International Labor Organization (ILO), the OECD, the governments of the United Kingdom, France, and the European Union – to name only a few. Even though it has resisted linking economic and social concerns, the WTO has also been a focal point for debate about the scope of business responsibilities since the WTO sets the rules for the global trade. The range of issues is equally diverse – environment, labor rights, human rights, trade, corruption, corporate governance, health, transparency and disclosure, etc. And increasingly, governments of developing nations are weighing in, sometimes in opposition to CSR initiatives. Companies have responded sometimes defensively and sometimes with efforts to demonstrate that voluntary approaches will achieve better results.

> PUBLIC OPINION

Although often imperfectly expressed through opinion polls, societal values today, more so than 60 years ago, appear to emphasize the responsibility of companies to improve society and to improve the environment. Shifts in public values and opinion can be related to the growth of NGOs, changing informal standards as well as legal prescriptions for business conduct, emergence of cause-related marketing, and linkage between a company's reputation and its giving and community involvement. However, it must be acknowledged that what people say when polled and what they do as customers at the point of sale may diverge. (For example, they may state that they prefer responsible products but buy solely on price). Nonetheless, many companies factor public expectations about CSR into a wide range of business practices. MORI (Market Opinion Research International – the largest market research company in Great Britain), Gallup, Harris and other polling organizations can provide data on the public's changing values and expectations.

> *Examples:* A MORI poll series on public opinion between 1998 and 2002, found that the proportion of consumers who believe that in buying a product or service it is very important that the company show a high degree of social responsibility rose from 28% to 44%. Various studies have been conducted to capture suppliers, executives, and consumer opinions (BSR 2001; Holmes, 1976; Lea 2002).

> SOCIALLY RESPONSIBLE INVESTMENT (SRI)

Socially responsible investment grew out of grassroots efforts to restrict investment in South Africa as a means of opposing apartheid. Other issues capturing the attention of “ethical” investors have been: environment, military armaments, alcohol, tobacco and community or economic development – among others. SRI investors and analysts have increasingly pressured companies to disclose social, environmental and ethical risks that may impact business and to report regularly on social and environmental as well as financial results – the “triple bottom line.” This pressure has led to efforts to develop common reporting and measurement frameworks. It has also raised questions about what is and is not “material” (materiality is the question of when an event or measurement becomes a significant factor in a company's financial statement).

> CODES AND STANDARDS

While some codes and standards have emerged from business leaders themselves (e.g., the Caux Round Table Principles for Business), many codes are products of consumer and NGO advocacy and public dissatisfaction with corporate conduct. In some instances, companies have become partners in multi-sector initiatives to develop standards. Some are grounded in governmental conventions such as the UN Declaration on Human Rights or the several ILO conventions on labor. Currently under consideration at the UN is the Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights.

> *Examples:* Standards advanced by NGOs, religious groups, business, and others (some with government involvement) include: The Sullivan Principles, the CERES Principles, the Bellagio Principles Toward Sustainable Development, the Minnesota Principles, Voluntary Principles on Security and Human Rights, the White House Apparel Industry Code of Conduct, and the UN Global Compact – to note only a few.

> To view a brief list of over 20 codes and for access to these codes see
http://www.goodmoney.com/directry_codes.htm

> For a far more extensive list of codes and performance guidelines from a wide range of sources, particularly related to human rights, see
<http://www.business-humanrights.org/Categories/Principles>

III. Evolving Concepts and Definitions of CSR

A third lens through which we can view the history CSR highlights the ways in which business leaders and scholars have struggled to define and conceptualize CSR.

As America and Europe emerged from World War II and confronted the emerging Cold War tensions, thinking about business and the future course of the economic system in the West intensified. The preliminary research for the envisioned project revealed a range of opinion and ongoing efforts to articulate business responsibilities, to provide a philosophical foundation for those responsibilities, and to develop effective ways of responding to or implementing those responsibilities. A few selected examples of this evolution are offered below:

Dempsey and David:

Although the term corporate social responsibility was not used, Bernard Dempsey, in his 1949 Harvard Business Review (HBR) article – “The Roots of Business Responsibility,” laid out a rationale for responsible business practice. Dempsey provided a philosophical foundation for arguments in an HBR article two months prior by Donald K. David, Dean of the Harvard Graduate School of Business Administration, titled “Business Responsibilities in an Uncertain World.” David called upon business leaders to become engaged in public affairs beyond the immediate economic functions of business which they regarded as its fundamental contribution to society. Dempsey provided philosophical foundations arguing the responsibilities of businessmen [apparently no businesswomen were contemplated] arose from four concepts of justice: *exchange* justice – the trust underlying exchanges in the market; *distributive* justice – the just relation between the government and individuals; *general* justice – acceptance of legal frameworks but beyond this to acceptance of ethical obligations; and especially *social* or *contributive* justice – the obligation to contribute to the well-being and progress of individuals and society.

Dempsey and David asserted two reasons why businessmen must respond to the obligations of contributive justice. (1) They essentially argued that no man, and no business, is an island. All are in need of a community, a well functioning community, in order to operate and thrive. (2) They argued that business controls substantial resources and has great capacity to contribute to the progress of society and the well-being of individuals within society. This echoes other arguments that business power brings with it business responsibility.

David noted a priority in business obligations: first to make the business effective, second to make the business organization itself a good and just society (a healthy organization if you will), and third to operate in ways that respect and contribute to external communities and organizations – in other words to be constructive. Included in their concept was a responsibility to ensure that competition was fair, that the economic framework was functioning with an eye toward justice, and that broader communities were healthy.

Dempsey added that “contributive justice is the first principle of economic organization; it imposes a positive obligation upon every economic agent not only to contribute positively to every community of which he is a member but to contribute positively to the formation of necessary communities which do not exist.”

Both Dempsey and David argued that the broad spectrum of business leaders, regardless of how they might articulate it, believed in a fundamental obligation to create a just society beyond the immediate boundaries of the business and within which business could operate effectively. They built on a rich dialogue that preceded their writing by many years, and they foreshadowed future debates about business responsibility.

Morrell Heald:

Morrell Heald wrote the only comprehensive history on this topic – “The Social Responsibilities of Business: Company and Community 1900 - 1960” (published in 1970). Heald focused not on the *theory* of social responsibility but on “how businessmen themselves have defined and experienced it.” In particular, he looked to their policies and practices to tell the story.

Heald notes that the “trusteeship concept” of business leadership and responsibility was enunciated nearly a quarter century before World War II. Indeed, Andrew Carnegie offered an even earlier statement of the trustee or stewardship concept in June 1889 in his North American Review article titled “Wealth.” In 1906, Yale president Arthur Hadley advised business leaders to remember that they are also trustees of the public interest and to align their sense of ethics and obligation accordingly. In the 1920s, the trusteeship concept emerged boldly in the words and practices of Owen D. Young, chairman, and Gerard Swope, president of the General Electric Company. In their eyes, shareholders were only one constituency to whom business leaders were responsible, and as Young put it in 1926, the public and employees ranked ahead of shareholders. Young and Swope envisioned and sought to build partnerships and cooperation between business, labor, government and community – not open hostilities.

Well before World War II, the practices of giving (philanthropy) and of community involvement were well established in community chest drives of the 1920s and in dealing with labor and community issues associated with neighboring plants and in company towns – although certainly not embraced by all business leaders. As the 1950s unfolded Heald describes business leaders moving beyond philanthropy to substantive cooperation and outright leadership on a range of community initiatives. He developed extensive profiles of business initiatives with higher education, working to become a good neighbor, and business support for the arts.

Archie Carroll:

Archie B. Carroll has provided the most comprehensive overview of the evolving definition of corporate social responsibility in the post World War II period. Carroll examines and compares all of the main contributions from scholars from 1950 through the mid-1990s including: Howard Bowen, Keith Davis, Clarence Walton, William Frederick, the Committee for Economic Development, Prakash Sethi, Donna Wood, and many others.

Carroll credits **Howard R. Bowen**, 1953 author of the book Social Responsibilities of the Businessman, as the “*Father of corporate Social Responsibility*” because his book dealt directly with the concept of social responsibility. Bowen asserted that social responsibility “refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.”

The past sixty years have been notable for the increasing attention given to the concept, for its continuing evolution, and for the lack of consensus on what it means – and even whether it is legitimate.

At one extreme, Carroll notes **Milton Friedman’s** often cited 1970 *New York Times Magazine* article arguing that CSR, as a matter of principle, is “fundamentally subversive” of the true responsibilities of business which are enhancing profitability and shareholder value. This point of view arises from the economic theory, articulated first by Adam Smith, that a free market and pursuit of self-interest (later shareholder value) will result in the greatest benefit for society overall.

Other scholars have debated whether basic economic and legal obligations fall within the concept of CSR or whether the domain for CSR is “over and beyond” economic and legal obligations. In effect, what is the scope and boundary of such responsibility? Still others bring differing views about what issues merit the attention of business.

Carroll noted that business leaders themselves, under the auspices of the **Committee for Economic Development (CED)** in 1971, articulated a definition, perhaps emerging in part from the political, social and urban turmoil of the late 1960s. Essentially – “business functions by public consent and its basic purpose is to serve constructively the needs of society – to the satisfaction of society.” The CED report speaks to three overlapping levels of responsibility ranging from core economic functions to anticipating emerging non-economic issues. [See Figure 1 on page 12.]

Carroll’s own definition of CSR embraced a full range of responsibilities: economic, legal, ethical and discretionary. Note that in Carroll’s framework economic functions are at the heart of the “corporate social responsibilities” of business. He later changed discretionary to philanthropic, but in either case – discretionary or philanthropic – these responsibilities were seen as voluntary. Carroll did not see these responsibility categories as mutually exclusive but rather as something of a continuum, often pursued simultaneously. [See Figure 2 on page 12.]

In his overview of the evolution of the CSR concept, Carroll noted increasing attention among scholars and among business practitioners to how the business responds to or acts on these responsibilities. It is one thing to talk about responsibility; it is another to talk about what to do and how to do it. The terms of preference for this framework became **corporate social responsiveness** or **corporate social performance (CSP)**, what Carroll called the “action phase of management responding in the social sphere.”

Social auditing and **social issues management (SIM)** are other concepts that developed in the 1970s and 1980s. The 1980s saw efforts to connect corporate social responsibility (as principles), corporate social responsiveness (as processes), and social issues management (as policies) or to link responsibility, responsiveness and business ethics.

Stakeholder theory was formalized as a corporate decision-making framework through the work of R. Edward Freeman in the 1980s. During the same period the concept of **corporate conscience** was developed by Kenneth E. Goodpaster at the Harvard Business School.

William Frederick:

In the midst of these developments, William Frederick, writing in 1986, challenged CSR scholars for failing to dig deeply into the underlying value conflicts between business and changing societal expectations. Frederick described two waves. One he called CSR₁ and noted its focus on *responsibility*. The second he called CSR₂ and noted its focus on *responsiveness* (or how a business could respond to and manage issues with all the tools and strategies that might entail). Neither was sufficient for Frederick. He urged business leaders and CSR scholars to look deeper and deal with normative foundations and conflicts. He was a strong proponent of connecting the field of business ethics with CSR. Anchoring consideration of CSR in the moral foundations of business ethics led to a third approach or CSR₃ – what he called corporate social *rectitude*.

Indeed, Business ethics grew substantially as a field from the 1980s through the 1990s.

In the 1990s the term corporate citizenship gained currency – although the idea of the corporation as a good citizen reaches back many decades. Most recently, **corporate accountability** has gained some visibility as think tanks, NGOs and companies have focused on what processes are needed to assure companies are accountable to stakeholders.

Summary

While scholars from the 1970s into the 1990s wrestled with CSR concepts and developed stakeholder theory, numerous business leaders had independently articulated similar views on the purpose of business. As noted earlier, there are many examples of 20th century business leaders who shaped their companies' business practices accordingly. A noteworthy example is **J. Irwin Miller**, Chairman and CEO of Cummins Engine Company, who laid out a comprehensive view of CSR in a 1975 interview in *Organizational Dynamics*. Although the interview was conducted in 1975, he began putting his philosophy of business into practice in the 1930s. [See Appendix A for a detailed quote from Miller.] The **Dayton Family**, founders in 1906 and leaders well into the 1990s of the company that today is the Target Corporation, provides another exemplar of a business philosophy intimately connecting business success with service to society.

Throughout this period scholars attempted to define, redefine, and clarify the concept of corporate social responsibility that they saw being assumed by, imposed upon, and played out by business. In addition, scholars sought to connect and integrate disparate principles and activities into a more comprehensive conceptual model.

[See Appendix A for a more extensive list specific definitions of CSR advanced at various times over the 1945-2004 period.]

Figure 1. CED Model for Corporate Responsibility¹

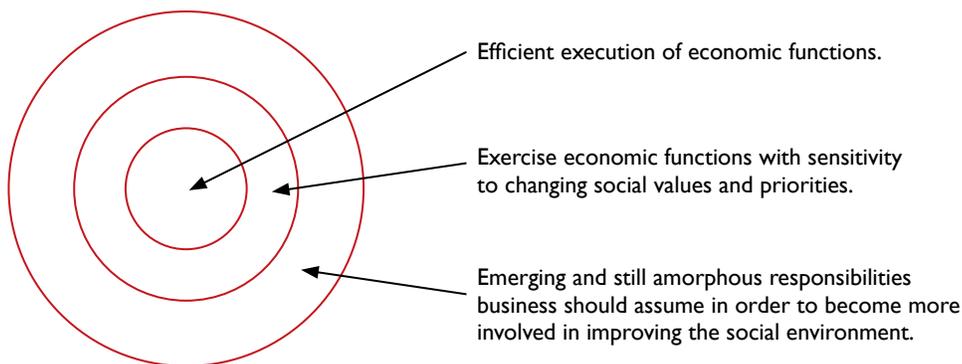


Figure 2. Archie Carroll Model of Corporate Social Responsibility



IV. Putting Ideas into Action Studies of Business Practices

The fourth lens for examining CSR highlights business behavior and conduct. What is it that business was actually doing during this period? What strategies and processes were developed and implemented by business? How did business translate broad concepts and commitments into action?

The complexity and continuing evolution of CSR makes it difficult and limiting to tell the story from any one point of view. At least six different but complementary approaches to telling the corporate side of the story may be essential:

1. The history of a single company, perhaps one regarded as a leader in the field.

- > **Potential Mainstream Candidates:** Cummins Engine (mentioned above), Johnson & Johnson, Cadbury Schweppes (both for its English and German predecessors), Target, Unilever (originally Lever Brothers), Merck, Pilkingtons, etc.
- > **CSR-driven Companies:** Within the approach of learning from the history of a single company are companies whose mission and strategy are fundamentally shaped by CSR commitments. These fall into the category that Deborah Doane from New Economics Foundation calls “ethical minnows,” companies formed around a core CSR or sustainability vision.
 - Examples include: The Body Shop, Ecover, Café Direct, perhaps Ben & Jerry’s prior to the takeover by Unilever, Day Chocolate Company, Tom’s of Maine, etc. While innovative, these companies sometimes operate at the fringes of the market and are not “representative” of the broader business community.

2. Understanding how specific leaders or CSR professionals have evolved in their thinking and role; in other words who are the people who have been influential with respect to CSR within companies or civil society (opinion leaders).

- > Morrell Heald’s book, cited above, captures examples from the 1950s. The Center for Ethical Business Cultures’ book, *Culture of Corporate Citizenship: Minnesota’s Business Legacy for the Global Future*, characterizes the role and vision of business leaders from several companies in Minnesota.
- > Executives that have spoken on the topic of corporate responsibility appear to share a similar message about CSR – ‘it makes good business sense.’ The speeches may have been in the aftermath of a difficult business decision or in response to public or media outcries. (Burke, 1983; Dayton, 1979; and Butler, 1997). It is likely that a search for speeches and articles written by or about selected leaders will be essential. The extensive work of J. Irwin Miller, former chairman and CEO of Cummins Engine, would be a valuable resource. Other leaders who might be examined include: the Dayton Family (founders of Target), David Packard of Hewlett Packard, James Burke of Johnson & Johnson, Elmer Anderson of HB Fuller, Robert Greenleaf who championed the concept of servant leadership, Max de Pree of Herman Miller, William George of Medtronic, and David Koch of Graco. Certainly there are many more candidates, and the question will be which best helps clarify the development of CSR in the business community.
- > One initiative, illustrating the vision of business leaders, is the founding of the Keystone Program in Minnesota that celebrates corporate giving at the 5% and 2% pre-tax levels. A speech by Carlson Companies’ Chairman and CEO Marilyn Carlson Nelson on the origins and thinking behind the Keystone Program in Minnesota is useful. [*Supplementing this leadership perspective, the bibliography also notes a brief history of the Keystone Program that is available from the library of the Minnesota Council on Foundations.*]

> The story of The Body Shop is chronicled in a wide range of publications as well as in speeches and articles by Anita Roddick, the founder of The Body Shop including the book, *Business as Usual: The Triumph of Anita Roddick*.

3. The work of business associations provides another broad point of view. These come in a variety of forms:

> CSR-focused business associations include Business in the Community (BITC) in the U.K., Business for Social Responsibility (BSR) in the U.S., and Forum Empresa (Empresa Privada y Responsabilidad Social en las Americas) based in Santiago, Chile but covering the Americas are three examples of organizations formed to promote and support CSR in companies.

> Some major business associations have conducted periodic research or conferences related to CSR. The Conference Board has conducted regular surveys of business giving and held numerous conferences on corporate citizenship. The Institute of Directors in London has surveyed its members, all corporate directors, on the importance and role of CSR in business. The U.S. Chamber of Commerce has developed CSR initiatives and also lobbied the U.S. government on CSR-related issues. These are only a few examples.

4. Field surveys of the business community (generally or within a specific industry) provide another point of view (although such surveys may touch only on limited components of CSR). Most of these surveys have illuminated the practices of large companies, not the broad base of small and medium-sized firms. Identifying survey results that provide a statistically valid picture of practices across the entire spectrum of businesses would be useful – though they appear to be extremely rare.

> Examples: BITC and MORI surveys in the UK. Conference Board surveys of business philanthropy. An Ashridge Centre for Business and Society in 2000 survey of 500 companies found 36% had dropped an investment project due to human rights issues. The Connecticut Council for Philanthropy surveyed the state's Top 200 firms on giving practices in 2001. The Entrepreneurs in Philanthropy Coalition conducted in-depth interviews with 49 entrepreneurs / business leaders in 1999 to assess their attitudes toward philanthropy. Kirk Hanson at the Markkula Center for Applied Ethics at Santa Clara University has conducted several studies of community involvement and volunteerism among companies in the Silicon Valley in the mid-to-late 1990s.

5. Case studies of how companies have reacted to specific issues to explore the interactions between business, NGO, and governmental activities.

> Examples: Johnson & Johnson and Tylenol; Exxon and the Valdez oil spill; Nestle and infant formula; Shell and either Brent Spar or Nigeria; BP and the BTC pipeline; Nike and sweatshops; the pharmaceutical industry and AIDS drugs in Africa; etc. Other examples might be considered more constructive and cooperative – in the spirit of public-private-nonprofit partnerships: Honeywell's development initiatives in the Phillips neighborhood in Minneapolis. (See Goodpaster and Nash, *Policies and Persons: A Casebook in Business Ethics*, 3rd Edition, McGraw Hill, 1998 and 4th Edition, published in March 2005.)

> Business-published examples: Increasingly companies publish mini-case studies on their web sites. Rio Tinto, a global mining firm, lists more than 20 case studies under headings such as sustainable development, land access, human rights, community relations, environment and employment. (Accessed on the web November 2004). The UN Global Compact includes many examples provided by companies.

6. The lobbying activities of corporations and business associations with reference to specific legislative, regulatory or intergovernmental CSR-related proposals provides another perspective on this historical period.

- > Examples: A current case is the lobbying related to the UN Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights. Other examples could be drawn from international bodies or conventions (Kyoto Protocol) or national regulatory agency histories (drug standards, labor issues, environmental regulatory proposals, health and safety, etc.).

In relation to each of these six approaches, several additional variables are relevant. Company size is one critical variable. Second, different industries raise distinct issues and have adopted divergent approaches to CSR. Third, a company whose mission is driven by CSR offers a unique perspective. Each presents different challenges in terms of what information may already exist and whether original research is needed to identify drivers and patterns of activity:

- > **Large and Transnational Corporations (TNCs): Much more is likely to be known and published about the CSR-related activity of major corporations – although there does not appear to be any “historical” overview.**

Examples: Shell, Target, Johnson & Johnson, BP, Medtronic, Rio Tinto, Unilever, Nike and P&G are typical. These companies publish annual reports on social and environmental impacts, are often prominent targets of NGOs and media coverage, have developed policies and practices on topics such as giving, human rights, and labor standards among others, participate in major conferences on CSR, are active in business associations at the national and international levels where CSR may be addressed, and have made substantial staffing and resource commitments to support CSR.

- > **Industry: CSR issues have frequently led to collective responses at the industry level in addition to action by individual firms. Often these have developed through multi-sector partnerships bringing governmental bodies and NGOs to the table to develop principles and practice standards.**

Examples: One industry-focused initiative is the Extractive Industries Transparency Initiative (EITI), launched by UK Prime Minister Tony Blair in 2002 at the World Summit on Sustainable Development but developed by a multi-sectoral group including industry (oil, mining, etc), government, international bodies, and NGOs. The EITI includes principles, actions and has developed a reporting framework. Similar efforts have developed in the apparel industry – the Fair Labor Association (FLA) and the Ethical Trading Initiative (ETI). Another example is the Voluntary Principles on Security and Human Rights, the product of joint efforts by the U.K., the U.S., industry and NGOs.

- > **Medium or Small Companies (SMEs): Very little research or writing appears to exist on the CSR-related activity of SMEs – although this is of increasing concern in the U.K. and Europe.**

Examples: The Business of Giving Back, a 2002 survey of business giving and community involvement in Minnesota covering over 500 business establishments; The Conscience of Corporate Citizenship by Terry Besser, examining small business in small towns across Iowa; and a Wisconsin survey of entrepreneurs which was cited above. The Ashridge Centre for Business and Society in the U.K. has profiled practices across a range of mid-sized companies. The Institute of Directors (IoD) in London has surveyed its members, many from smaller and mid-sized companies, on CSR. Business for Social Responsibility (BSR) conferences and Center for Corporate Citizenship conferences have highlighted practices of a variety of companies, large and small, and some from around the globe. The European Union has launched an initiative called Corporate Social Responsibility for SMEs that includes cases studies of CSR practice in small and medium-sized enterprises.

V. Current (and Recurrent) Debates and Developments

Our fifth and final lens approaches the history of CSR through analysis of the issues that have been and are being contested about the role of business in society. Below is a tentative overview of key issues currently under discussion. It provides a sense of how CSR has been and continues to be re-defined during the time frame in question.

> CHALLENGING THE INSTITUTION OF BUSINESS

Some critics – but by no means all – challenge the legal and institutional structure of business. The notion that prime legal allegiance should be accorded to shareholders is questioned. Corporate governance has come under attack. The lack of voice for stakeholders, sometimes called a “democracy deficit” is cited as a fundamental flaw (a phrase often applied to organizations like the WTO). And some argue that an institution focused on serving only shareholders and meeting short-term market expectations will inevitably shift costs onto the public sector and fail to meet broader public interests.

Examples: For a strong institutional critique see *The Corporation* by Joel Bakan. Recent corporate scandals have resulted in legislation and regulatory measures attempting to improve governance and hold companies accountable, at least for accurate financial reporting.

> STANDARDS – VOLUNTARY OR REQUIRED

Far more often, the role of governmental institutions in regulating business and providing incentives for CSR has been the subject of continuing debate. Over the past three decades, numerous codes or standards for business conduct have been promulgated by a wide range of organizations, and typically adherence has been voluntary. However, there are many instances of CSR practices and standards being transformed into legal requirements or at least given legal sanction. In the 1960s, the US tax code was amended to encourage corporate giving by making a charitable gift tax deductible. Pressure to raise standards by embedding them in law led to the National Environmental Protection Act (NEPA) in 1969, creation of the EPA and a succession of laws and regulations relating to water and air quality. Increasingly in the 1990s, NGOs – and sometimes governments -- have pressed international bodies to embed standards for business conduct in a wide range of conventions connected to the UN, the OECD, the ILO, and the WTO.

NGOs have argued that voluntarism may work for a few industry leaders but fails to deal with laggards and the broad spectrum of companies. Business has countered that embedding requirements in law is a mistake because standards are vague and a legalistic compliance approach will undercut rather than foster innovative best practices. Debate over the development of the UN Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights is an example.

> WHO SITS AT THE TABLE

During the past two decades, many more companies, NGOs, national governments, and inter-governmental organizations have become engaged in CSR debates and practices. More importantly, CSR has become a global debate and a global movement (perhaps a collection of movements) — in the economically developed North and in the developing South. Today, it is not uncommon for the movement to be challenged for being dominated by NGOs and companies from the U.S. and Europe. NGOs, CSOs, companies and governments in the South are demanding that their voices be heard.

> **CSR HAS BEEN ISSUE-DRIVEN**

The emergence of specific issues has provided the framework within which CSR has been defined, management models articulated, standards debated, and best practices developed. Issues can take multiple forms. They can be topical or structural – or a combination. Topical issues include, for example: urban renewal, diversity, human rights, sweatshops, clean water, deforestation, etc. Structural issues include: challenges to corporate power, what some call a “democracy deficit,” the influence of business in setting public policy, access to information which could be addressed through greater transparency and reporting, and the ways global rules for competition and economic development are set by organizations such as the WTO.

> **SCOPE OF RESPONSIBILITY**

Much of the history of CSR is replete with issues and controversies that have led to expanding the scope of a company’s responsibility beyond what happens inside company walls or even its immediate environ. Examples include the extent of the tobacco industry’s responsibility for negative health impacts despite selling a legal product with a warning label and the apparel industry’s responsibility for labor standards of subcontractors.

> **THE BUSINESS CASE:**

There have been continuing efforts over the past two decades to demonstrate a business case for CSR. The “case” can take many forms. If workforce focused, it is articulated in terms of how CSR can aid in attracting and retaining talent. For the public sector and community, the case might be built around how CSR enhances reputation and earns the trust of legislators and regulators. Framed for consumers, CSR has been seen as a factor in customer retention and loyalty.

Frequent efforts have been made to link CSR or corporate social performance (CSP) to corporate financial performance (CFP). CSR professionals inside business have sought to demonstrate the business case as a means of justifying corporate giving, community relations budgets and volunteer initiatives. Academics too have sought proof that CSR pays off financially and in terms stock value for business. Marc Orlitsky, for example, has provided a meta-analysis of studies demonstrating the financial return on corporate investment in CSR.

> **MEASUREMENT AND ASSESSMENT:**

Interest in measuring CSR performance, including specific impacts and outcomes, has increased. Motivations range from internal justification of CSR budgets to enabling companies to report CSR outcomes to internal and external stakeholders. Efforts to conceptualize a social audit date back many decades with considerable work done in the 1970s (Bauer and Fenn, 1973 and Carroll and Beiler, 1975). Assessment of corporate social performance (CSP) was the subject of numerous articles (Swanson 1995, Davenport, 2000 Wood 1991 and Woods and Jones 1995). The move toward triple bottom line reporting in the mid-1990s challenged companies to find ways to measure social outcomes as well as more quantifiable financial and environmental impacts.

Examples: The Global Reporting Initiative (GRI) is a multi-sector effort to provide a common measurement framework. The Dow Jones Sustainability Index and the FTSE4Good Index provide information to investors. Similarly investment funds focused on social, environmental and ethical investing have developed assessment frameworks to rate company performance. The U.K. Corporate Responsibility Index, launched by BITC in 2002, offers a voluntary benchmark on community, environment, marketplace and workplace performance.

For an individual company interested in gauging its own performance, the Self Assessment and Improvement Process (SAIP), based on the Caux *Principles for Business*, provides a measurement framework. As Georges Enderle has pointed out, this approach introduces a dimension lacking within other reporting and measurement systems, namely, a normative perspective on the data a company measures and reports. That is, the SAIP places “ethical weight” on the performance indicators, enabling a sophisticated assessment of a company’s performance as a moral agent.

> **STAKEHOLDER ENGAGEMENT**

Increasingly companies have sought ways to dialogue with key stakeholders to identify issues and concerns and develop strategies for mitigating negative impacts and building positive relationships.

> **ASSURANCE AND VERIFICATION**

As more companies produce social, environmental and triple bottom line reports, strategies have arisen to ensure that those reports contain accurate and reliable information. The AA1000 Assurance Standard developed by AccountAbility (also known as the Institute for Ethical and Social Accountability) in the U.K. is a leading approach to assurance and verification. It achieves assurance through extensive stakeholder engagement.

> **PRIVATE–PUBLIC BOUNDARIES**

On occasion, NGOs have expressed concern about blurring public-private boundaries, arguing that governmental responsibilities properly assigned to the state have been shifted to business organizations. “Host Government Agreements” or HGAs can be a point of friction. Some NGOs have asserted, for example, that the HGAs related to the Baku–Tbilisi–Ceyhan (BTC) pipeline provided companies with too much latitude over environmental impacts by ceding some environmental oversight from governments to the companies. (The pipeline runs through Turkey, Azerbaijan, and Georgia.)

> **TRANSPARENCY AND REPORTING**

Some NGOs have increased pressure on companies to disclose corporate lobbying positions and activities. The suspicion appears to be that companies say one thing through their public relations and CSR programs but lobby governments and international bodies in ways that will limit company responsibilities.

> **THE CSR PROFESSION AND INFRASTRUCTURE**

Although not often discussed, a CSR profession has emerged. Companies went from making giving decisions out of the CEO’s office to having professional giving and community relations staff. Consultancies and think tanks have arisen to bolster research, develop management models and strategies, and enhance measurement systems. Organizations have arisen to provide professional development and executive training on CSR (The Center for Corporate Citizenship at Boston College is a notable example. The CSR Academy efforts in Europe give impetus as well.) NGOs, too, have become far more sophisticated in collaborating, building campaigns, communicating—both with companies and their stakeholders. Even major firms in accounting, public relations, and investment (with social investment portfolios) have brought their expertise to bear on improving CSR-related methodologies. Concepts such as strategic philanthropy, cause-related marketing, and the growing interest in integration of all potentially CSR-related functions within a business are products of this increased sophistication. [*Note: As of 2004, Boston College’s Center for Corporate Citizenship is engaged in a study of integration of CSR-related functions in a select group of businesses.*]

VI. Bibliography and Resources Database

The first stage of this project was to conduct a literature search. Several frameworks were used for gathering and organizing the data. *The Minnesota Principles* and Caux Roundtable *Principles for Business*, the SAIP (2003), The Corporate Social Performance Model (Carroll, 1979), and the work of major CSR NGOs provided a sense of the parameters that would be useful for a search and capture the contemporary interest of corporate responsibility in the realms of academia and business alike.

A major challenge in searching the literature is the disparate terminology related to this topic. The terms included but were not limited to social responsibility of business, corporate responsibility, corporate social responsibility, corporate social performance, corporate citizenship, business and society, and corporate accountability. In addition, the subject comes up in articles dealing with a specific CSR-related issue but perhaps never mentioning CSR per se. This prompts many to ask – what do you mean by CSR? For this preliminary project we have tried to keep that question open and cast a broad net.

The sheer volume of articles, books, speeches, online sources, and websites is overwhelming, and we have no illusions that this survey is comprehensive. A Google search of the term “corporate social responsibility” yielded over 23 million hits on the web. At the very least, a few hundred scholarly articles and books appear to be relevant as either sources for this project. The literature search also included newspapers and magazines, speeches from professionals, opinion polls, and surveys conducted by non-profit entities. Excluded from these findings were book reviews, various editorials, and rebuttals. The articles and books were not limited to a particular discipline, industry, or corporation size.

There is one very important caveat. Given the limits on this inquiry, we have not explored what is imagined to be a vast quantity of raw materials from business: the texts of CEO speeches, memoranda, corporate reports and documents, etc. A small collection of some of the speeches and writing from J. Irwin Miller was examined and underscores the potential value of searching out such materials.

Historical Perspective: The primary task was to identify objective surveys, studies, or rigorous research that illuminated the history of corporate social responsibility. Morrell Heald’s book, *The Social Responsibilities of Business* (1970), is an extensive historical account of the development of the relationship between the public responsibility of business and community welfare from 1900 to 1960. Heald’s history covers the first fifteen years of the post-World War II time frame and provides insight into the thinking and practices of earlier business leaders. Another pre-period piece is Nicholas Eberstadt’s *What History Tells Us About Corporate Responsibility* (1973), a study of 19th century American business. A very recent and highly critical work is Joel Bakan’s film *The Corporation* (2004).

Several articles explore and review the progress of corporate responsibility even though they are focused on a specific subject or within a particular discipline. Two such articles that provide milestones are Preston’s *Social Issues in Management: An Evolutionary Perspective* (1986) and Carroll’s (1999) *Corporate Social Responsibility: Evolution of a Definitional Construct*. As with Heald’s book, the articles serve as important building blocks for the overall understanding of how corporate responsibility has been influenced and transformed by a variety of social, political, and economic events.

Database: A literature database has been developed as a starting point for managing the large volume of information that could flow through this project. Along with the publications identified to-date are lists (certainly far from comprehensive at this point) of centers, potential writers / contributors and potential peer reviewers.

The benefits of using a database are:

- > It allows for the lists to be sorted by various components – alphabetically by author, journal, year printed, or publication type, to name a few.
- > It provides the ability to search by key words.
- > The different lists can be linked to one another. For example, a reviewer's affiliation and contact information can include any articles by that author we have in the database.
- > The database can include an abstract, or description, of the publication.
- > The database can be updated continuously as new information is secured.

The ultimate benefit of the database, however, is the ability to transfer the information and knowledge captured thus far in a format that is accessible and usable by future researchers. This format also allows for quick and easy dissemination to a large group of people.

Following are brief overviews of the different parts of the database we have begun and the type of information contained within the respective headings.

> PUBLICATIONS

An array of publications and other resources have been gathered to represent the various contributors that have, or currently are grappling with the history of corporate social responsibility.

- » Scholarly journals
- » Scholarly books
- » Professional essays
- » Speeches
- » International projects
- » Conference Proceedings
- » Reports
- » Editorials, newspaper and magazine articles
- » Online resources

> ORGANIZATIONS/CENTERS

Throughout this historical period particular entities have been formed to assist in dealing with concepts and application of corporate social responsibility or to provide services to business. This section provides contact information plus the dates the entity was founded and its primary focus.

The entries include, but are not limited to [*See Appendix D*]:

- » Centers at academic institutions
- » "Think tanks"
- » NGOs
- » Associations
- » International coalitions

While the database categories noted above are extensive, there is room for expansion. Comments from potential contributors and analysis of sources identified thus far suggest that identifying additional source material may be useful, even essential. Following are potential areas of inquiry:

- > Corporate histories
- > Biographies of selected corporate leaders
- > NGO histories and profiles of NGO founders and leaders
- > Additional opinion or business surveys from within the time period under study

VII. Creating a CSR Timeline

A graphical representation of events and developments along a timeline from 1945 to the present could be a useful method for illustrating the expanding and accelerating level of activity related to CSR as well as the evolution of particular issues. The timeline presented here offers a very selective illustration and captures only a fraction of the developments that could be represented. [See Figure 3 on page 22.] A much more sophisticated approach, and based on more intensive research than was possible at this time, could reveal parallel timelines organized to represent different issues or perspectives. For example, a timeline could be created for corporate philanthropy, another on the environment (and within that, sublevel timelines on forestry, clean water, clean air, waste, etc.), and still others on transparency and reporting, human rights, etc.

In addition to the graphic on page 12, please refer to *Appendix E* for further examples of events, research, organizational developments, legislation, etc. that represent components of the CSR story over the timeline.

Appendix A. Definitions of CSR

Of particular note is the work of Archie Carroll who conducted a thorough analysis of the evolution of the concept of CSR from 1950 through the 1990s. [See Carroll, “Corporate Social Responsibility: Evolution of a Definitional Construct,” 1999.] Most of the examples below (but not all) are from Carroll’s analysis. Citations are those noted by Carroll in his article.

It would be useful to extend this kind of analysis to include international perspectives and developments, although a few international citations drawn from web sources have been included at the end of this section.

Fortune Magazine survey (1946)

Social consciousness (of businessmen) – businessmen were responsible for the consequences of their actions in a sphere somewhat wider than that covered by their profit-and-loss statements. Note: 93.% of businessmen responding agreed with this statement. [Cited in Bowen 1953, p. 44]

Bowen (1953)

“It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.”

Davis (1960, p. 70)

Social responsibility – “businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest.”

Frederick (1960, p. 60)

[Social responsibilities] mean that businessmen should oversee the operation of an economic system that fulfills the expectations of the public. And this means in turn that production and distribution should enhance total socio-economic welfare. Social responsibility in the final analysis implies a public posture toward society’s economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.

Davis and Blomstrom (1966, p. 12)

“Social responsibility, therefore, refers to a person’s obligation to consider the effects of his decisions and actions on the whole social system. Businessmen apply social responsibility when they consider the needs and interest of others who may be affected by business actions. In so doing, they look beyond their firm’s narrow economic and technical interests.”

Johnson (1971, p. 50)

Conventional wisdom holds: “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.”

Alternatively: “Socially responsibility states that businesses carry out social programs to add profits to their organization.” (p.54)

Alternatively: “The third approach of social responsibility assumes that the prime motivation of the business firm is utility maximization; the enterprise seeks multiple goals rather than only maximum profit.” (p. 59)

Committee for Economic Development (CED) (1971)

In Social Responsibilities of Business Corporations report: “...business functions by public consent and its basic purpose is to serve constructively the needs of society – to the satisfaction of society.” (p.11)

Further that – “Business is being asked to assume broader responsibilities to society than ever before

and to serve a wider range of human values. Business enterprises, in effect, are being asked to contribute more to the quality of American life than just supplying quantities of goods and services. Inasmuch as business exists to serve society, its future will depend on the quality of management's response to the changing expectations of the public." (p. 16)

Steiner (1971)

"Business is and must remain fundamentally an economic institution, but ... it does have responsibilities to help society achieve its basic goals and does, therefore, have social responsibilities. The larger a company becomes, the greater are these responsibilities, but all companies can assume some share of them at no cost and often at a short-run as well as a long-run profit." Further – "It is a philosophy that looks at the social interest and the enlightened self-interest of business over the long run as compared with the old, narrow, unrestrained short-run self-interest." (p.164)

Manne & Wallich (1972)

Manne: "To qualify as socially responsible corporate action, a business expenditure or activity must be one for which the marginal returns to the corporation are less than the returns available from some alternative expenditure, must be purely voluntary, and must be an actual corporate expenditure rather than a conduit for individual largesse." (pp. 4-6)

Wallich: "I take responsibility to mean a condition in which the corporation is at least in some measure a free agent." [not an obligation imposed by law]

Samuelson (1971)

Not quite a definition but.... "...a large corporation these days not only may engage in social responsibility, it had damn well better try to do so." [speaking more to public expectations than a definition]

Davis (1973)

"...refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm." (p.312)

"It is the firm's obligation to evaluate in its decision-making processes the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seeks." (p. 313)

"It means that social responsibility beings where the law ends. A firm is not being socially responsible if it merely complies with the minimum requirements of the law, because this is what any good citizen would do." (p. 313)

Eilbert and Parket (1973)

"Perhaps the best way to understand social responsibility is to think of it as 'good neighborliness.' The concept involves two phases. On one hand, it means not doing things that spoil the neighborhood. On the other, it may be expressed as the voluntary assumption of the obligation to help solve neighborhood problems."

Or..."...the commitment of a business or business, in general, to an active role in the solution of broad social problems..." (p. 7)

Eells and Walton (3rd Edition, 1974)

"In its broadest sense, corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic." And – "...a broad concern with business's role in supporting and improving the social order." (p. 247)

J. Irwin Miller (1975 in Organizational Dynamics)

Not cited by Carroll

Asked how to balance your responsibilities in five areas (employees, consumers, community – both adjacent to a facility and to the larger community, and stockholders), Miller responded:

“Every good manager subconsciously senses this as he plunges deeper into his job. Such a judicious balancing isn’t something he ought to do; it is something he has to do. The corporation has a real structure quite apart from its legal structure. You cannot operate without the shareholders’ capital; they don’t have to pay it in. You cannot exist or operate without employees; they don’t have to work for you. You cannot exist or operate without a community that is stable, that has a reasonable crime rate, adequate schools, and so on; the citizens don’t have to welcome you to it. You cannot exist without customers; they don’t have to buy from you. Even suppliers don’t have to sell to you if you don’t give them a decent mark-up and otherwise treat them fairly. You have to operate in a fair and balanced way, such that all of these people will want to give you their services, their funds, or their business. You have to treat them equally because they are all equally essential. Otherwise, you don’t have a business for very long. In other words, corporate social responsibility is not a matter of what you ought to do but really is a matter of looking at the total realities and total requirements of a given situation.”

Sethi (1975)

Distinguishing social obligation, social responsibility, and social responsiveness: “Thus social responsibility implies bringing corporae behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance.” (p. 62)

Social responsiveness by contrast is – “...the adaptation of corporate behavior to social needs.”

Preston and Post (1975)

“...the term social responsibility to refer only to a vague and highly generalized sense of social concern that appears to underlie a wide variety of ad hoc managerial policies and practices.”

Carroll (1979)

“The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.” (p. 500)

Jones (1980)

“Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. Two facets of this definition are critical. First, the obligation must be voluntarily adopted; behavior influenced by coercive forces of law or union contract is not voluntary. Second, the obligation is a broad one, extending beyond the traditional duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities.” (pp. 59-60)

Carroll (1983, p. 604)

“In my view, CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible... then means that profitability and obedience to the law are foremost conditions to discussing the firm’s ethics and the extent to which it supports the society in which it exists with contributions of money, times and talent. Thus, CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic.”

[Note: In this update, he substituted “voluntary or philanthropic” for “discretionary” used in his earlier definition – perhaps reflecting the preponderance of practice in the business community.]

Drucker (1984)

“But the proper ‘social responsibility’ of business is to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth.” (p. 62)

[Note: Drucker’s view seems to echo the model articulated by William Norris, Chairman of Control Data in the late 1970s and early 1980s.]

Carroll (1991)

“It is suggested here that four kinds of social responsibilities constitute total CSR: economic, legal, ethical and philanthropic. Furthermore, these four categories or components of CSR might be depicted as a pyramid.” (p. 40)

And – “The CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen.” (p. 43)

Other definitions:

More recent definitions of CSR – drawn from other sources and international organizations – include:

World Bank

Not cited by Carroll

“Corporate Social Responsibility is a term describing a company’s obligations to be accountable to all of its stakeholders in all its operations and activities. Socially responsible companies consider the full scope of their impact on communities and the environment when making decisions, balancing the needs of stakeholders with their need to make a profit.”

European Union

Not cited by Carroll

CSR is ‘behaviour by business over and above legal requirements.’ [A definition that in part responds to pressure from some to embed CSR requirements in legal frameworks shifting them from voluntary to legally required obligations.]

CSRwire.com

(Web-based clearinghouse for press releases, reports and news.)

Not cited by Carroll

This provides a practical example of how a public relations press service handles the definition: CSR is defined as the integration of business operations and values, whereby the interests of all stakeholders including investors, customers, employees, and the environment are reflected in the company’s policies and actions. (Accessed 2004)

UNRISD Conference Report

“Corporate Responsibility and Development: Towards a New Agenda?” 17-18 November 2003

Not cited by Carroll

“At the core of this ‘corporate social responsibility’ (CSR) agenda are specific policies and practices involving codes of conduct, environmental management systems, stakeholder dialogues, community investment and philanthropy, as well as reporting, auditing and certification related to social and environmental aspects.”

Appendix B. CSR Topic List

[This list illustrates CSR-related topical areas as framed by CSRwire.com to categorize its clearinghouse of press releases, reports and news. It is only one example, offered here to illustrate the scope of the field.]

Definition: Corporate Social Responsibility (CSR) is the integration of business operations and values whereby the interests of all stakeholders including customers, employees, investors, the community, and the environment are reflected in the company's policies and actions.

BUSINESS ETHICS

- Ethics Training
- Ethics Policy
- Global Ethics
- Ethical Marketing
- Product Development
- Pricing, Billing, Contracting
- Product Quality and Safety
- Consumer Privacy

COMMUNITY ECONOMIC DEVELOPMENT

- Recruitment, Employment
- Retention of Underutilized Workers
- Financial Investments
- Corporate or Retail Site Selection in Underserved Communities
- Minority and Women Business Development
- Minority Franchising and Dealerships

CORPORATE GOVERNANCE

- Board Diversity
- Board Terms and Selection Process
- Director and CEO Compensation
- Shareholder Engagement

ENVIRONMENT

- Alternative Energy Sources
- Climate Change
- Energy Efficiency and Conservation
- "Forest Friendly" Practices
- Green Building or Product Design
- Recycling Efforts
- Sustainable Business Practices
- Water Conservation and Quality

HUMAN RIGHTS

- Child Labor Policies
- Discrimination Policies
- Health and Safety
- Codes of Conduct
- Living Wage
- Working Hours

CORPORATE CONTRIBUTIONS

- Partnerships in the Community
- Employee Giving and Matching Funds
- Local and Global Community Involvement
- Philanthropy
- Product and Service Donations
- Volunteerism

WORKPLACE

- Diversity
- Domestic Partner Benefits
- Domestic Violence
- Flexible Scheduling
- Health and Safety
- Childcare
- Training
- Unions
- Workplace Culture
- Workplace Violence

Source: CSRwire.com

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Appendix D: Partial Listing — Organizations and Centers

(contact information as of 2004)

ABA Presidential Task Force on Corporate Responsibility

American Bar Association
321 North Clark Street Chicago, IL 60610
312-988-5000
www.abanet.org/buslaw/corporateresponsibility

Ashridge Centre for Business & Society

Berkhamsted
Hertfordshire HP4 1NS
United Kingdom
+44 (0)14 4284 1178
www.acbas.com

AccountAbility Institute of Social and Ethical Accountability

Unit A, 137 Shepherdess Walk
London N1 7RQ United Kingdom
+44 (0)20 7549 0400
www.accountability.org.uk

Aspen Institute

1000 North Third Street
Aspen, Colorado 81611
800-525-6618
www.aspeninstitute.org

African Institute of Corporate Citizenship

P.O.Box 37357 Birnam Park 2015
Johannesburg, South Africa
+27 11 643 6604
www.aiccafrica.com

Center of Corporate Citizenship (CCC) Wallace E. Carroll School of Management

Boston College
55 Lee Road
Chestnut Hill, MA 02467-3942
617-552-4545
www.bc.edu/centers/ccc/

Amnesty International

5 Penn Plaza - 14th Floor
New York, NY 10001
212-807-8400
www.amnesty.org

Business for Social Responsibility (BSR)

111 Sutter Street, 12th Floor
San Francisco, CA 94104
415-984-3200
www.bsr.org

Amnesty International UK Business Network

London, United Kingdom
+44 (2)20 7814 6200
business@amnesty.org.uk

Business in the Community (BITC)

137 Shepherdess Walk
London N1 7RQ
+44 (0)87 0600 2482
www.bitc.org.uk

Business Roundtable

1615 L Street NW Suite 1100
Washington, DC 20036
202-872-1260
www.businessroundtable.org

Canadian Business for Social Responsibility (CBSR)

Vancouver Office Suite 508
1111 West Georgia St
Vancouver, BC V6E 4M3
604-323-2714
www.cbsr.ca

Caux Round Table

401 N. Robert Street, #150
Saint Paul, MN 55101
651-265-2761
www.cauxroundtable.org

Center for Business and Government Corporate Social Responsibility Initiative

John F. Kennedy School of Government
Harvard University
79 John F. Kennedy Street
Cambridge, MA 02138
617-496-4034
www.ksg.harvard.edu/cbg/CSRI/

Center for Business Ethics Bentley College

175 Forest Street
Waltham, Massachusetts 02452-4705
781-891-2981
ecampus.bentley.edu/dept/cbe

Center for Ethical Business Cultures (CEBC) at the University of St. Thomas– Minnesota

1000 LaSalle Avenue, TMH 344
Minneapolis, MN 55403-2005
651-962-4120
<http://www.cebcglobal.org>

Center on Philanthropy Indiana University

550 West North Street, Suite 301
Indianapolis, IN 46202
317-274-4200
www.philanthropy.iupui.edu

Centre of Business Relationships, Accountability, Sustainability & Society (BRASS) Cardiff University

54 Park Place
Cardiff
CF10 3AT
United Kingdom
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www.brass.cf.ac.uk

Centro Internacional para el Desarrollo Humano (CIDH)

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San José, Costa Rica
+ 011-506-258-0297
www.cidh.ac.cr

Christian Aid

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London
SE1 7RL
+44 (0)20 7620 4444
www.christian-aid.org.uk

Copenhagen Centre

Holmens Kanal 20
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DK-1016
Copenhagen K Denmark
+45 35 28 85 80
www.copenhagencentre.org/sw204.asp

Corporate Citizenship Company Ground Floor South

Cottons Centre
London Bridge City
London
SE1 2QG
+44 (0)20 7940 5610
www.corporate-citizenship.co.uk

CSR Europe

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www.csreurope.org

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SAM Indexes GmbH**

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Switzerland
+41 1 395 2828
www.sustainability-indexes.com

Ethics Officers Association (EOA)

411 Waverley Oaks Road Suite 324
Waltham, MA 02452
781.647.9333
<http://www.eoa.org/home.asp>

Ethics Resource Center (ERC)

1747 Pennsylvania Ave. NW, Suite 400
Washington, DC 20006
202.737.2258
www.ethics.org

**European Baha’I Business Forum (EBBF)
Secretary General European Baha’i
Business Forum**

35 avenue Jean Jaurès
73000 Chambéry, France
+33 (0)4 79 96 22 72
www.ebbf.org

Foundation Center

79 Fifth Avenue/16th Street
New York, New York 10003-3076
800.424.9836
fdncenter.org

Foundation for Business and Society

Established by the World Business
Council for Sustainable Development
www.foundation.no/text/view/1958.html

Foundation for Values Based Business

www.valuesbasedbusiness.org

Friends of the Earth

26-28 Underwood Street
London
N1 7JQ
+44 20 7490 1555
www.foe.co.uk

FTSE4Good Index

www.ftse.com/ftse4good/index.jsp

Good Corporation

37 St John’s Hill
Battersea
London
SW11 1TT
+44 (0)20 7924 3994
www.goodcorporation.com/en/default.asp

Greenpeace International

Otto Heldringstraat 5
1066 AZ Amsterdam
The Netherlands
+31 20 5148150
www.greenpeace.org/international_en

**Instituto Ethos de Empresas e
Responsabilidade Social**

Rua Francisco Leitão, 469, Conj. 1407
CEP 05414-020, São Paulo/SP, Brazil
(55-11) 3897-2400
www.ethos.org.br

**Interfaith Center of Corporate
Responsibility**

Room 550
475 Riverside Drive
New York, NY 10115
212.870.2295
www.iccr.org

**International Association for Business
and Society (IABS)**

www.iabs.net

International Business Leaders Forum (IBLF)

**The Prince of Wales International
Business Leaders Forum (IBLF)**

15-16 Cornwall Terrace
Regent’s Park
London
NW1 4QP
+44 (0)20 7467 3600
www.csrforum.com; www.iblf.org

International Institute for Environment and Development (IIED)

3 Endsleigh Street
London
WC1H 0DD
+44 (0) 20 7388-2117
www.iied.org

International Society of Business, Economics, and Ethics

Mendoza College of Business #393B
University of Notre
Notre Dame, IN, 46556
574-631-5595
www.isbee.org

Markkula Center of Applied Ethics Santa Clara University

500 El Camino Real
Santa Clara, California 95053
408-554-5319
www.scu.edu/ethics

New Economy Foundation

26, bld.1
Leninskaya Sloboda street
Moscow 115280 Russia
+7 (095) 771-30-31
www.neweco.ru/eng/

Nippon Keidaren

Keidanren Kaikan
1-9-4
Otemachi
Chiyoda-ku
Tokyo 100-8188
81-3-5204-1500
www.keidanren.or.jp/index.html

OECD Watch

SOMO-Centre for Research on
Multinational Corporations
Keizersgracht 132
1015 CW Amsterdam,
The Netherlands
(31) 20-639-1291
www.oecdwatch.org

Organisation for Economic Co-operation and Development (OECD)

2, rue André Pascal
F-75775 Paris Cedex 16
France
+33 1 45 24 82 00
www.oecd.org

Publish What You Pay

c/o Open Society Foundation -
London 5th Floor
Cambridge House
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London
W6 0LE
+44 (0)20 7031 0204
www.publishwhatyoupay.org

Society of Business Ethics School of Business Administration

Loyola University Chicago
820 N. Michigan Avenue
Chicago, IL 60611
312.915.6994
www.societyforbusinessethics.org

Society of Corporate Compliance and Ethics

5780 Lincoln Drive, Suite 120
Minneapolis, Minnesota 55436
888-277-4977
www.corporatecompliance.org

SustainAbility

Offices in London and Washington
www.sustainability.com

Sustainable Development

Defra, 4E, 9 Millbank,
c/o Nobel House
17 Smith Square
London
SW1P 3JR
+44 (0)20 7238 5811
www.sustainable-development.gov.uk

Swisscontact

Swiss Foundation for Technical Cooperation

Doeltschiweg 39
P.O. Box CH-8055
Zürich
+41 | 454 17 17
www.swisscontact.org

Transparency International

1023 15th Street NW Suite 300
Washington, DC 20005
1-202-589 1616
www.transparency.org

UK Social Investment Forum

Unit 203
Hatton Square Business Centre
16 Baldwins Gardens
London
EC1N 7RJ
+44 (0)20 7405 0040
www.uksif.org

United Nations Global Compact

www.unglobalcompact.org

Vincular

Avenida Brasil 2241, Piso 6
Valparaiso, Chile
56-32 273880
www.vincular.org

Warwick Business School

The University of Warwick
Coventry
CV4 7AL
+44 (0)24 7652 4306
www.wbs.ac.uk

World Bank Institute CSR and Sustainable Competitiveness

1818 H Street, NW, MSN j2-200
Washington, DC 20433 USA
202-458-5439
www.worldbank.org/wbi

World Business Council for Sustainable Development

4, chemin de Conches
1231 Conches-Geneva
Switzerland
+41 (22) 839 3100
www.wbcsd.ch

Appendix E. Supplementary Timeline Materials

The table on the following pages suggests a framework for linking events and organizational developments along a timeline with substantive issues. This kind of framework may be helpful in organizing information and analyzing the evolution of CSR.

The events listed in the left-hand column relate to the sample timeline suggested in Figure 3 (See above page 32). The categories across the top of the table suggest a range of substantive issues related to CSR. Additional categories could be added.

We have not attempted at this time to categorize each event or organizational development, but expanding the events list and conducting such an analysis would provide a basis for describing a timeline related to each of the issue areas.

CSR-Related Performance Categories

Year	Event	Environment	Sustainability	Labor and Employment	Consumer	Investors	Community	Transparency	Corporate Governance	CSR Management Tools	Supply Chain	Compliance	NGOs	Standards	Public Opinion	Globalization	Scandal	Centers
1946	Fortune Poll																	
1949	Donald K. David HBR Article																	
1952	Bowen's Social Responsibilities of the Businessman																	
1956	The Foundation Center																	
1962	Rachel Carson's Silent Spring																	
1964	Civil Rights Act																	
1968	Paul Erlich's The Population Bomb																	
1969	National Environmental Policy Act of 1969 (NEPA)																	
1969	Friends of the Earth																	
1970	Earth Day																	
1970	Milton Friedman's article																	
1970	The Conference Board Survey of Company Contribution																	
1971	CED report Social Responsibility of Business																	

CSR-Related Performance Categories

Year	Event	Environment	Sustainability	Labor and Employment	Consumer	Investors	Community	Transparency	Corporate Governance	CSR Management Tools	Supply Chain	Compliance	NGOs	Standards	Public Opinion	Globalization	Scandal	Centers
1973	Schumacher's Small is Beautiful																	
1974	Interfaith Center of Corporate Responsibility																	
1976	Keystone 5% Giving Program																	
1976	OECD Guidelines																	
1977	Nestle Boycott launched																	
1977	Foreign Corrupt Practices Act																	
1977	The Ethics Resource Center																	
1977	Sullivan Principles																	
1978	Center for Ethical Business Cultures (formally MCCR)																	
1980	Society for Business Ethics																	
1982	Center for Business and Government																	
1982	Business in the Community (UK)																	
1984	Bhopal																	

CSR-Related Performance Categories

Year	Event	Environment	Sustainability	Labor and Employment	Consumer	Investors	Community	Transparency	Corporate Governance	CSR Management Tools	Supply Chain	Compliance	NGOs	Standards	Public Opinion	Globalization	Scandal	Centers
1986	Caux Round Table																	
1986	Markkula Center for Applied Ethics																	
1987	SustainAbility founded																	
1989	Exxon Valdez spill																	
1989	Fall of the Berlin Wall																	
1991	World Business Council for Sustainable Development (WBCSD)																	
1991	International Society of Business, Economics, and Ethics (ISBEE)																	
1991	Center for Corporate Citizenship at Boston College																	
1992	International Business Leaders Forum (IBLF)																	
1992	Business for Social Responsibility																	
1992	McSpotlight																	
1993	Forest Stewardship Council																	

CSR-Related Performance Categories

Year	Event	Environment	Sustainability	Labor and Employment	Consumer	Investors	Community	Transparency	Corporate Governance	CSR Management Tools	Supply Chain	Compliance	NGOs	Standards	Public Opinion	Globalization	Scandal	Centers
1993	Transparency International																	
1994	Elkington's Triple Bottom Line Reporting																	
1995	Shell Oil/ Brent Spar																	
1995	Pension Act (UK)																	
1996	Foundation for Business and Society																	
1996	CSR Europe																	
1997	Global Reporting Initiative (GRI)																	
1997	The Copenhagen Centre																	
1998	ILO's Declaration on Fundamental Principles and Rights at Work																	
1998	Ethical Trading Initiative (ETI)																	
1999	WTO protest in Seattle																	
1999	Fair Labor Association (FLA)																	
2001	European Commission green paper on CSR																	

CSR-Related Performance Categories

Year	Event	Environment	Sustainability	Labor and Employment	Consumer	Investors	Community	Transparency	Corporate Governance	CSR Management Tools	Supply Chain	Compliance	NGOs	Standards	Public Opinion	Globalization	Scandal	Centers
2001	Centre of Business Relationships, Accountability, Sustainability, and Society (BRASS) Cardiff University																	
2002	Sarbanes Oxley Act																	
2002	Publish What You Pay (PWYP)																	
2002	ABA Presidential Task Force on Corporate Responsibility																	

About the Center for Ethical Business Cultures

The Center for Ethical Business Cultures (CEBC) at the University of St. Thomas assists business leaders in creating ethical and profitable business cultures at the enterprise, community and global levels. Founded in 1978 by Minnesota business leaders, the Center is one of the nation's oldest business-founded and business-led centers focused on corporate responsibility and business ethics.

In 1992, the Center published *The Minnesota Principles: Toward an Ethical Basis for Global Business*. *The Minnesota Principles*, in language and form, provided the substantial basis for the Caux Round Table *Principles for Business*, now available in over a dozen languages and used globally. In 2001, CEBC published *Mergers: Implications for Corporate Philanthropy & the Community*. From 2000–2005, the Center has been a partner in *Building Business Investment in Community* (BBIC), a statewide collaboration to strengthen Minnesota's business giving and community involvement tradition. In 2002, BBIC published the first-ever comprehensive statewide study of business giving in Minnesota, *The Business of Giving Back: 2002 Survey of Business Giving and Community Involvement*.

- > **CEBC's primary focus is on its business members** and the larger business community. Its services assist senior executives and other leaders within individual companies as they confront the many challenges of creating and sustaining ethical cultures, helping assess, embed and reinforce the values within their organizations.
- > Through its many speeches, public presentations, media appearances and publications, the Center highlights the critical importance of building ethical organizations to individual companies, trade groups and national associations.
- > **CEBC's secondary focus is within the academic community.** Together with its Academic Partner, the University of St. Thomas, and with high schools and other colleges and universities, the Center works with students to underscore the importance of creating ethical culture as a fundamental business precept.
- > Serving as a bridge between the business community and the world of academia, the Center works with business leaders and with university faculty to foster research that will assist in creating and sustaining ethical business cultures.

The Center for Ethical Business Cultures is an independent non-profit organization under Section 501(c)3 of the Internal Revenue Code. Its Federal Identification Number is 41-1431488.

For Further Information

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CENTER FOR ETHICAL
BUSINESS CULTURES®



UNIVERSITY
of ST. THOMAS
MINNESOTA