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An Analysis of the Conceptual Landscape of Corporate Responsibility in Academia

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Abstract: Most corporate stakeholders agree that Corporate Responsibility (CR) ought to be part of modern business management and practice. Academic work has been seminal to a fruitful and collaborative relationship between business and society. A closer examination of the contemporary academic narratives on CR, however, reveals a plethora of positions orbiting this complex construct, rendering it and its applications opaque, amorphous, and contested. The bewildering array of conceptualizations and applications leads not only to unintended consequences but also to concrete negative outcomes for most stakeholders. In this study, we map the conceptual landscape of CR in academia by systematically analyzing 120 audio and video recordings of university sponsored or endorsed CR-focused workshops, business meetings, interviews, lectures, conference presentations, roundtable events, and debates held between 2010 and 2014 and deposited at the media repository iTunesU. The recordings were analyzed using Content Configuration Analysis, a qualitative analysis method related to content and thematic analyses. Our results show how business ethics in academia are often debated in opposition to or independent from business and economic concerns. We highlight seven shortcomings within this conceptual space, relating to conceptual disunion, Eurocentrism, lack of specificity with regard to domains, stakeholder bias, areas of application, and normativity. Recommendations to overcome some of these shortcomings are presented to develop policy-relevant and change-oriented approaches to CR, which would

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make academic work on business ethics more applicable to globalized business and business practices, as well as to further develop collaborative partnerships between academia, business, and society.

Key Words: Corporate responsibility, theory, business ethics, sustainability, Eurocentrism, philosophy, theology, Content Configuration Analysis.

> The businessmen [who speak of social responsibilities of business] believe that they are defending free enterprise when they declaim that business is not concerned "merely" with profit but also with promoting desirable "social" ends; that business has a "social conscience" and takes seriously its responsibilities for providing employment, eliminating discrimination, avoiding pollution and whatever else may be the catchwords of the contemporary crop of reformers. In fact they are—or would be if they or anyone else took them seriously—preaching pure and unadulterated socialism. Businessmen who talk this way are unwitting puppets of the intellectual forces that have been undermining the basis of free society these past decades.
> (Friedman 1970)

> Business corporations have complex relationships with many individuals and organizations in society. An important part of management's role is to identify a firm's relevant stakeholders and understand the nature of their interests, power, and alliances with one another. Building positive and mutually beneficial relationships across organizational boundaries can help enhance a company's reputation and address critical social and ethical challenges. In a world of fast-paced globalization, shifting public expectations and government policies, growing ecological concerns, and new technologies, managers face the difficult challenge of achieving economic results while simultaneously creating value for all of their diverse stakeholders.
> (Lawrence and Weber 2008)

At first glance, the ideological differences between these two quotations may be attributed to the different centuries from which they originate. A closer examination of the contemporary narratives on Corporate Responsibility (CR) at conferences, business meetings, and the management literature reveals that both positions are supported and contested today, as are a plethora of other positions orbiting this complex construct. Despite notable detractors (e.g., Ullmann, 1985; Friedman, 1970; 1982), most corporate stakeholders agree that CR ought to be part of modern business management and practice, even though the concept and its wider application is opaque, amorphous, continually emergent, and contested (e.g., Lockett, Moon, & Visser, 2006; Gond & Moon, 2011). This conceptual ambiguity may lead to unintended consequences, such as confusion and misinterpretation of corporate and stakeholder intentions, and it may diminish CR to long-term legalistic disputes and regulatory governance of corporate behavior.

By exploring the conceptual space of CR in academia, we reveal some of the contemporary obstacles toward its systematic and structurally unambiguous adoption and implementation. The goal of this paper is not to offer yet another definition of CR. Collections and discussions of definitions and conceptualizations can be found in various places (e.g., Gond & Moon, 2011; European Commission COM 2011; Dahlsrud, 2008; van Marrewijk, 2003). Carroll (1999; 2008) also provides a good overview of the development of CR and its relation to other concepts. This paper empirically examines the content of the CR construct and the foundations associated with CR as presented at international conferences and workshops around the globe. Based on a conceptual mapping of CR, we extrapolate present understandings and conventions that may lead to adverse outcomes. Instead of concluding with a synthetic definition or normative ideal, we attempt to elucidate some of the contemporary challenges embedded in the various academic discourse strands on CR.

Theoretical Background

Most theorists, researchers, and practitioners agree that no CR definition exists that satisfies all applications because companies, for example, vary in size, business activities and sector, leadership and management structure, region of operation, etc. A definition would have to be either overly generic to be suitable for all, which leads to vagueness and inapplicability, or specific to some, which leads to a multiplication of contested definitions. However, this conundrum should not alleviate the responsibility of theorists, researchers, and practitioners to engage conceptually, theoretically, and practically with defining a corridor of responsible practices or at least some non-negotiable essentials. We argue that some of the current difficulties in transforming CR theory into business practice is due in part to the interlinking between ideologically charged stakeholder positions coupled with conceptual vagueness. Before developing this position, it is necessary to first define a rough CR framework for ourselves: Despite critiques and alternatives (e.g., Epstein, 1987; Fleming, 1987; Frederick, 1994), Carroll's quadripartite theoretical framework covers most aspects of CR in the business and management literature. His "Pyramid of Corporate Social Responsibility" includes *economic* responsibilities, "the foundation upon which all others rest," as well as *legal*, *ethical*, and *philanthropic* responsibilities (Carroll, 1991: 42; Carroll & Buchholtz, 2011): economic responsibilities include "attention to revenues, costs, investments, strategic decision making, and the host of business concepts focused on maximizing the long-term financial performance of the organization" (ibid: 34); legal responsibilities refer to "ground rules—the laws—under which businesses are expected to operate. Legal responsibilities reflect society's view of 'codified ethics' in the sense that they embody basic notions of fair practices as established by our lawmakers" (ibid). Ethical responsibilities "embody the full scope of norms, standards, values, and expectations that reflect what consumers, employees, shareholders, and the community regard as fair, just, and consistent with respect to or protection of stakeholders' moral rights" (ibid: 35). Philanthropic responsibilities (also referred to as voluntary or discretionary responsibilities)—a contested dimension in contemporary writing on CR even though it remains part of the academic discourse—are activities that are "guided only by business's desire to engage in social activities that are not mandated, nor required by law, and not generally expected of business in an ethical sense" (ibid: 36).

An interesting conundrum presents itself in the relations between the four responsibilities. Although most authors argue that they are interrelated, it is difficult to concur if we examine the type of obligations toward these responsibilities: While meeting economic and legal responsibilities are ostensibly "required" for corporations, meeting ethical responsibilities are merely "expected" and philanthropic responsibilities "desired" (ibid: 37). Accordingly, the relations between the CR components may be more complex than presented in the literature. Indeed, based on our empirical analyses, we will show that this is the first of seven major shortcomings in the conceptualization and application of CR in the corporate context. Another shortcoming, elaborated below, relates to an inadvertent ethnocentricity of the business and management literature. More precisely, the discourse on CR is mistakenly tied to a particular time period within a particular cultural space: Western ideology of the twentieth century. Although many writers on business ethics implicitly criticize neoliberal market economics, they nevertheless reify this model in the way they criticize certain business practices, propose or report on solutions, and understand CR as a corrective to "Corporate America" (e.g., Epstein, 1987; Carroll & Buchholtz, 2011). An antagonistic stance against markets or profits, particularly if it is founded on normative appeals grounded in Western philosophy and theology, falls short of CR's potential to the vision of "weaving universal values into the fabric of global markets and corporate practices" (Annan, 1999), thus helping to fundamentally recast global business practices and societal dynamics of the future.

Methods

Data for the analysis of the conceptual space of CR consisted of 120 audio and video recordings of workshops, business meetings, interviews, lectures, conference presentations, roundtable events, and debates on CR, obtained from the media repository iTunesU. All 120 CR-relevant events took place between January 2010 and December 2014. Either sponsored or endorsed by universities, they were held at a wide range of institutions including the Universities of Sydney, New York, British Columbia, Beijing, Singapore, Virginia, Pennsylvania, MIT, INSEAD, Yale, Columbia, Oxford, Berkeley, LSE, and others. The audio and video recordings were analyzed using Content Configuration Analysis (CCA; Bergman, 2011; Bergman, Bergman, & Gravett, 2011). CCA is a qualitative method of analysis loosely related to qualitative content and thematic analyses. It may be applied to various forms of non-numeric data, including textual and visual data, large data sets or a single case study, and at different levels of complexity, depending on the research focus and needs. It was used here to identify the foundations and conceptual mapping of CR to create a taxonomy of CR and to identify shortcomings within contemporary academic discourse.

Results

Results 1: The Foundations of CR

With reference to the origins of CR, 46 presenters mentioned either individuals (e.g., Plato, Adam Smith), seminal texts (e.g., *The Republic; Wealth of Nations*), or time periods (e.g., 380 BC, eighteenth century). Particularly conspicuous about these mentions, however, is the absence of detail and considerable divergences between presenters. Most dedicate less than one minute, many only one sentence, to hint at the historico-philosophical origins of CR, ostensibly due to time constraints and complexity of the issue. Even references to the modern foundations of CR theory are highly abbreviated, mostly limited to one sentence that may not even include the name of an author or title of a text.

Seminal time periods of CR as identified by the presenters span 25 centuries, ranging from Ancient Greece, especially Classical Greece (e.g., Socrates; Plato), to the early or mid-twentieth century (e.g., Clayton Antitrust Act of 1914;

Dodge vs. Ford Motor Company, 1919; Bowen, 1953). Frequently and equally briefly cited is each century, starting from the 14th. Generally, most presenters identified a specific temporal origin, even though, as a group, they varied considerably. Whereas a good argument may be made about each of these centuries as the beginning of CR—depending on the interests, substantive focus, and academic discipline of the speaker—the ambiguity of its beginning as a whole is a harbinger of how difficult it is, even for experts, to identify the scope, limitations, role, and purpose of CR.

Central personae associated with the beginnings of CR were also mentioned regularly, even though, with some exceptions (e.g., Adam Smith; Karl Marx), few occurred more than thrice in the 120 presentations. These included Socrates, Plato, Sophocles, Cicero, Gaius, Gnaeus Flavius, Immanuel Kant, Joseph Schumpeter, Georg Friedrich Hegel, Alexis de Tocqueville, Max Weber, Michel Foucault, and others, who were presented, usually without much detail or connection to the main point of the presentation, as seminal to CR. The two economists usually denounced as antagonists to CR were Milton Friedman (especially *Capitalism and Freedom*, 1962, and *The Social Responsibility of Business is to Increase its Profits,* 1970) and Gary Becker, although a closer reading of Friedman, for example, particularly his emphasis on legal and ethical constraints to profit seeking, as well as the societal "rules of the game," puts into question such a simplified interpretation. The identification of seminal personae tended to be related more to the presenters' background, academic discipline, and ideological stance, rather than a substantive component in their line of argumentation.

Surprising also was the infrequency with which academics gave a definition of CR. When provided, they usually emphasized the dichotomy between economic and non-economic aspects, but they also included divergent stakeholder concerns (e.g., investors, governments, customers, employees, communities, and civil society stakeholder), expectations (e.g., meet expectations vs. give back to the community vs. contribute to societal welfare), and levels of commitment (e.g., obligatory vs. voluntary). For example:

> [CR] is the responsibility that a business has beyond making a profit. So, its ethical and voluntary responsibility to its employees, its communities, and the societies in which it operates. (z12, 00:12)

> [CR] captures the idea that the purpose of a firm goes beyond generating profits and includes an obligation to contribute to the overall welfare of the community. (n6, 00:23)

> [CR] is when an organization gives back to the community in which they operate or to a national or international program using money that would have gone to stakeholders. (n34, 09:32)

Also varied were the general reasons that presenters gave to justify CR. The two main reasons were to be ethical for its own sake (often becoming entangled in circularities or tautologies, e.g., the necessity to be ethical in order to be ethical) and wealth creation (i.e., ethical corporate behavior increases profits). Other justifications for CR included the promotion of a better society, solidarity to workers or communities, social reform, public welfare, democracy, freedom, progress, creativity, innovation, Christianity, the greater good (vs. evil), the common good, conscientiousness, meet social needs, serve society, promote social responsibility (here too, circularity was evident), equality, equity, social integration, increase happiness, care, the ethics of care, kindness, risk management, improve or manage reputation, manage stakeholder relationships, governance, corporate citizenship, public relations, product identity, redistribute power, regulate or directly oppose neoliberal market economics, etc.

Generally, it was rarely clear to us what role the brief references to the foundation of CR played in the overall presentation because the substantive arguments of the presentations tended to be vaguely implied at best and unrelated at worst. Moreover, the divergences about seminal time periods or persons, as well as the lack or range of CR definitions implied a considerable flexibility of application of CR, tending toward the opaque and amorphous, and echoing Gond and Moon's reference to CR as a "chameleon concept" (2011).

Results 2: Traditional Concepts of CR

After an exploratory, inductive analysis, which identified all relevant CR-related notions, a top-down analysis was conducted to sort and classify these constructs according to the traditional concepts of CR proposed by Carroll (1979), namely economic, ethical, legal, and philanthropic responsibilities. This analytic step revealed that ethical responsibilities (in their own right or as precursors or consequences of economic issues) are by far the most pervasive in the CR narratives. In contrast, philanthropic and legal responsibilities occur rarely, the latter mostly in association with either imposed or voluntary regulations. The following sections elaborate on these findings.

2.1 Ethical Responsibilities

The dominant theme in the CR narratives, ethical responsibilities, embraces an extensive range of normative subthemes, such as not to cause harm, empathy, responsiveness, trustworthiness, prudence, morality, and transparency. One of the most striking features of ethical responsibilities in our data concerns the humanism implied by these normatively loaded themes. In this way, ethical responsibilities create the expectation of a 'moral corporation' with norms, values, and potentials in line with the historical period marked by the Enlightenment as well as Western thought of the second half of the past century. Various reasons are provided to justify why corporations should be or become moral, such as, but not limited to, profitability, the failure of the public sector and government in taking care of their citizenry, unethical actions on behalf of corporations that have caused distrust in communities, the importance of creating and maintaining a positive social gaze, but also because they are understood to be the most powerful actors in society. These moral duties, in combination with the important role corporations play in society, create the expectation that their role is to achieve "a relentless pursuit of excellence in social outreach" (n19, 11:55), even connecting morality to Christian theology at times:

> Prudence is the most important virtue for a business person. (z39, 00:25)
>
> If you want to achieve kind of the most social utility, you do somehow need that morality in corporations. (n33, 1:27)
>
> Moreover, in addition to that, we know . . . that we're called to go beyond the letter of the law, we are called to serve our customers with excellence, we are called to be good stewards of God's creation. That's true whether or not you believe in global warming, it's not even about that, it's about, as being a Christian are we going to be good stewards of what God has given us. (z64, 03:10)

An interesting side point here is that, while profit seeking in itself is nearly absent in the mainstream CR discourse as a central responsibility of corporations, it is present as a consequence of ethical business behavior, even though most presenters fail to provide convincing evidence. Instead, such links are mostly backed by moral appeals, logical argument, or reference to an illustrative case study of economic success (if the corporation behaved ethically) or failure (if it did not).

2.2 Economic Responsibilities

The academic discourse on CR relating to economic responsibilities is dominated by debates on its business case, i.e., whether and to what extent it may or may not be economically viable—obviously, most presenters argued that it is. Accordingly, presenters criticize that CR is not part of a core business strategy or a corporation's DNA, or they speak of difficulties in providing convincing empirical evidence that CR contributes to revenue growth, threats or opportunities in relation to productivity, reputation, and market share, risk management, and variations in commitment to CR of consumers, shareholders, and owners. Here some examples:

> Investors seeking to capitalize on the forces driving sustainability strategies must be able to distinguish companies that are pursuing carefully structured and successfully implemented sustainability strategies that deliver actual material business advantages from those with less well-designed or well-executed strategies. (z43, 05:17)

> Some companies are really good at talking about [CR] but not as good at doing, and other companies are having trouble communicating the good things they do do. (z47, 02:11)

> Right now companies have a basic understanding of how sustainability works but for a variety of reasons sustainability managers tend to get outshouted by members of other departments such as marketing, HR, finance, investor relations, etc. who claim to have more important things to do for the organization. (z38, 01:40)

In an attempt to address some of these challenges, the economic responsibilities are connected to various strategies that could or should be implemented in the business sector. These strategies can be divided into two approaches: one relating to current, concrete actions and practices, and the other to ideal and often hypothetical practices. The first approach includes examples or case studies of business strategies that have been or are currently practiced by a corporation. These include, for example, connecting business drivers with sustainability strategies, influencing supply chain practices, implementing life-cycle product management, building sustainable products and brands, and institutionalizing CR matrices and their assessment. Here some examples:

> What we are seeing over the past three years is much more of a being on the offense on issues and that requires looking up your supply chain to see where you can have impact on issues around labor, around supply chain, around climate change, you know, as you influence your supply chain. (z5, 03:07)

> Europe has really led the way in producer responsibility, so the automakers have to be responsible for the end of life of vehicles. (z5, 10:51)

> For companies eager to highlight the business drivers behind the sustainability strategy, where to start? The authors suggest beginning with reporting matrix related to revenue growth and if your company tracks top line revenue impacts from sustainability designated products and

> services, consider creating a sustainability driven growth matrix. (z43, 04:33)

The second type goes beyond concrete practices to propagate a range of optimal CR strategies that corporations ought to adapt. These include, for example, sustainability marketing, glocality, creativity, value cycles, or collaborative supply-chain practices, which embed CR throughout the operations and approaches that are "integrated into kind of the DNA of the organizations" (n12, 02:18). Here some examples:

> Sustainability has two parts: sustain and ability. So it's the ability to sustain. You think this from the point of view of ecology, is our ability to sustain our life supporting systems, which are air, water, and land. But from the point of view of business, it is how you sustain your business for the long-term. (n42, 01:10)

> We have a perfect model of sustainable manufacturing that produces huge volumes of very sophisticated products, everything from high-tech surround mix to super computers. It's constantly innovating, constantly improving the performance of those products and does so in a way that never jeopardizes the sustainability and the livability of the planet. And that model is the earth biosphere. . . . It's not just the fact that this system has been operating for over 3.5 billion years, what's really important to remember is that the biosphere is the only model of a sustainable production system we have. We have no other place we can look too, to learn how to manufacture and operate sustainably on the planet. And that is the premise of my new book, [book title], that we can decipher the principles that account for the sustainability in the biosphere, we can translate them for business and we can embed them into the corporate DNA. And when you do that, sustainability will disappear as a management concern because you're doing business with the earth incorporated. (z35, 05:32)

The difference between the two approaches goes some way to illustrate the considerable gap between theory and practice evident in the data. In the first, CR deals mostly with local, limited, and concrete actions and practices that focus on past lessons, current states and projects, and future-oriented strategies. These are often presented by academics with experience in business consulting and management, and they are frequently used as concrete examples of 'good business practices.' They focus primarily on the business strategies, which have been adopted to integrate CR goals, and the (mostly financial) failures or successes associated with these. The second approach tends toward ideal practices that are usually theoretical and insufficiently specific about the domain, type of corporation, or type of area of CR in which they could be usefully applied. The fourth shortcoming in the conceptualization and application of CR within this academic framework is thus the considerable theoretical and analytic gap between philosophy-based theoretical presentations and pragmatic and applicable strategies that may be useful for business practices.

The extent of the gap between academic theorizing and business practice is further illustrated by a near absence in the discourse on CR on economic responsibilities, which includes concerns about customer satisfaction, market share, profits, shareholder value, creating value through the provision of goods and services to people, etc. Only a minority of presenters mention this corporate type of responsibility, i.e., economic responsibilities. It could be surmised that the more mainstream CR discourse either ignores or opposes economic responsibilities, the more CR discourse could be misunderstood as hostile to core activities of corporations and, accordingly, be relegated to something that is indeed not part of a company's DNA.

2.3 Legal Responsibilities

Although underrepresented, mentions of legal responsibilities refer to laws and regulations relating to labor and child labor, minimum wages, environmental laws, human rights, and property rights. Legal responsibilities are usually framed in relation to specific stakeholders. When legal responsibilities are connected to CR in our data, they tend to be concerned with stakeholder participation, stakeholder negotiation, and behavior that either refer to or transcend national laws and regulations, as the following excerpts illustrate:

> And these are regulated not by governments alone, not by corporations alone, but by if you like mixed methods, combining NGOs, trade unions, appropriate professionals, companies and governments. And this seems to be a model, which could be extended to a wider range of activities of corporations. . . . And that's [UN Global Compact] again, if you like, a perfect example of a citizenship sort of model, multiple players working around agreed principles and trying, if you like, to manage them in the business. . . . And one area where I think more work needs to be done is to develop codes which if you like guide companies in what appropriate lobbying is and I think transparency about lobbying has got to be central to that. . . . If the companies agreed among themselves with government and with civil society representatives what seems an appropriate code, then I think we get a lot more progress. And then the companies would be less perhaps reluctant to make transparent this information, because they know that it would be—assuming it was—acceptable. (n6, 09:14, 23:58, 25:43; 26:45)

> In that sense, CSR is a good way to hopefully limit the need for regulations. (z64, 05:31)

2.4 Philanthropic Responsibilities

The data provide instances of traditional conceptualizations of philanthropy as a form of CR, even though the variety of projects falling under this rubric is large, ranging from a single monetary donation to a health center to programs of large foundations, for example. However, a far more interesting strand of discourse relates to how academics critique philanthropy as a corporate responsibility:

> The other area where there were differences and there have been is the style of philanthropy. Previously it was much more armchair giving, passive, you just give a grant, just a check, and you don't ask any questions after that. (z40, 04:05)

> Chevron operated with like a cash hand-out system with the community leaders. . . . What they were doing that was just appeasing the community leaders. That's what Chevron was doing. (z31, 05:31)

In instances such as these, it is evident that philanthropy as a CR construct is in a state of evolution, moving away from actions that are understood as merely voluntary or discretionary, and, instead, engaging more systematically with business strategy and stakeholder expectations. Here, general societal problems are often used as the starting point to conceptualize CR, while philanthropy is positioned as an end-point or as a contribution toward problem solving. The obligation of corporations to intervene or 'do the right thing' serves as the gateway between them. Tighter linkages between philanthropy, ostensibly voluntary by nature, and strong societal expectations create complex and ambiguous CR constructs, a point to which we will return later. A case study of Chevron operating in the Niger Delta cited in the data serves as a good example here. In this case, Chevron is portrayed as having a duty to engage in philanthropy, i.e., beyond its corporate focus, based on the extent of the societal problems faced by communities in which they operate on the one hand, and the fact that they are involved in the extraction industry and therefore 'owe' the local community assistance, on the other. Here some examples:

> If you go to our communities you don't see government presence. No roads. The schools are not there. Even the existing schools are dilapidated. The roofs are leaking. There are no furniture for the students or people to sit, no dormitory facilities. And so the people now say, 'But in our community we have oil, with which the economy of Nigeria is being run. Why must we suffer?' Government in these parts was not doing what it was supposed to do. That is, taking care of the welfare of the citizenry.

> Government was not doing it. The first thing that the communities tell you is that the problem is as a result of government neglect. That this is why they are quarreling with the oil companies. So, in their mind-set, the oil companies become representatives of the government. They represent the only formal structure they can hold accountable for their plights. (z31, 00:39)

> Our style of philanthropy is much more strategic now, in the sense that we want to make a new impact, we want to make a new difference, we are always looking for areas which are underserved or where there are gaps or where a new way of doing things will help. So our new tack line is radical philanthropy. . . . There is a real need to shift from what they call incremental giving to transformational giving, in other words, you can either try to solve existing problems through existing channels or you can look at problems in a new way and try to come up with transformational strategies. And by in large philanthropists in Asia are doing the former not the latter. . . . [Question: What kind of checklist would you offer to wealthy individuals that are ready to give and operate in the Asian region?] I think focus is very important. Problems are so complex, if you don't focus you cannot get deep in terms of helping to solve the problem and that focus must also resonate with your personal interest and the family's interest. (z40, 04:28, 04:56, 08:05)

We also found instances of instrumentalization of philanthropy as it becomes incorporated into business practices. Here, voluntary or discretionary actions are superseded by attempts to connect these activities to economic gain, brand reputation, and public recognition, as the following example shows:

> Most corporates who give money in any sort of sophisticated way are demanding that organizations report-back the gift. They're looking for a win-win situation. (n9, 07:12)

Interestingly, philanthropic responsibilities are recast in these few cases as non-voluntary and system-relevant, and it is in these few cases where the core of CR as an integral part of society is revealed. Disentangling the implied meaning of philanthropy in these cases leads to an understanding thereof in relation to its structural interdependence between corporate behavior and social and ecological concerns, as most social and societal concerns cannot be addressed independently of corporations, due at least in part to a lack of good governance or limited capacities and power of some nation states, the interconnectedness between business and politics, or the tremendous power and resources of corporations. Philanthropy here is a misnomer because CR in this form is presented as a system-relevant, non-voluntary necessity that reifies both the successful corporation and the functioning society.

Results 3: The Three Pillars of Sustainable Development

The above analysis of the responsibilities of large corporations accounted for nearly two-thirds of the data. A further analysis sorted and classified the remaining CR-relevant excerpts to identify the thematic dimensions that are not accounted for by the four classical CR dimensions. During this inductive analysis, we found that the remaining CR-relevant notions were mostly associated with the three pillars traditionally attributed to sustainability (e.g., Adams, 2006), i.e., economic, social, and environmental. Accordingly, we used the three pillars of sustainability as a subsequent coding frame, which accounted for the remainder of the CR-relevant data. In other words, the CR constructs, which did not form part the four responsibility types (economic, legal, ethical, and philanthropic responsibilities) were all attributable to the sustainability concept.

3.1 Social Domain

Examples of CR constructs found in the social domain tend to be dominated by vague and unspecified statements about broad and general social outcomes concerning poverty reduction, health concerns, and sustainable societies. Corporations are expected to achieve these outcomes by collaborating with national governments, NGOs, NPOs, networks, and communities. The following are examples of such statements:

> Sustainable organizations [are] organizations that voluntarily integrate environmental and social issues into their business models and strategy. They do so in a way that synergistically co-generates economic as well as social and environmental value. (z41, 07:15)

> In that sense, CSR is a good way . . . to hopefully really address some of these concerns like poverty and environmental issues by being on the ground where those issues exist. (z64, 05:31)

> Social entrepreneurship actually creates seeds of innovation in our society, which are then taken up by governments and public policy or by the traditional social sector or by business corporations if there are for profit models involved and then can be scaled-up and mainstreamed by the other forces of society. (n41, 03:44)

The breadth of these statements leads to another shortcoming we identified in the academic discourse. By associating vague and overambitious CR ideals to corporate behavior, corporations are inadvertently made responsible for an extensive range of social (as well as economic and environmental) problems. Due to the perceived power of corporations as evident in the CR discourse, they are placed at the center of society and charged with the responsibility of engaging with and solving its problems. This may have the unintended consequence of negating the role other stakeholders, such as governments, NGOs, and civil society, could or should play in addressing problems in collaboration with corporations, thus inadvertently and wrongly removing important stakeholders from participating in the negotiation of societal and ecological responsibilities (Campbell, 2012; Graving, McGee, Smoyer-Tomic, & Aubynn, 2009; Sherer & Palazzo, 2011). Last but not least, this practice may give rise to expectations that are beyond what corporations can or want to do. Disappointed expectations often result in ill-feelings and lack of trust. Even though rare, there are some examples in our data, which reveals this potential distancing. Here is one of them:

> Because we care so much about social issues, corporations are not a vehicle that can ever effectively address them. It's not what they're set up for. Not only that, it also works against their missions, which has nothing to do with benefiting social society. (n33, 02:42)

3.2 Environmental Domain

The environmental domain is the most codified and institutionalized of the three sustainable development pillars. Illustrative examples mentioned earlier include green- and eco-friendly production initiatives and regulations. This institutionalization could be due in part to the prominence of environmental issues in Western-driven, public discourse, especially in relation to growing concerns about global warming, the depletion of natural resources, and an increase of competition from South and East Asia. Here examples illustrating these points:

> With more and more in the news about earth's natural resources being consumed at a rapid rate, corporations are being challenged to provide a long-term plan for their contributions to the environment and sustainability efforts. (n34, 06:17)

> Put another way, Du Pont's revenue from products based on non-depletable resources increased 100% over the six year period. (z43, 02:51)

> The Philadelphia Eagles, an NFL team from the US, has revolutionized their home stadium to be 100% sustainable. Also, saving themselves hundreds of thousands of Dollars in energy costs. (z12, 02:16)

> We're tackling sustainability at our facilities. The goal is to be zero waste carbon neutral by 2020. We've reduced waste by 59% relative to 2007 and carbon emission by 19%. (n45, 10:33)

Even though some statements in this category tend toward a vagueness and generality found in the social domain (for example, general mentions of "environmental performance" (z57, 01:54), "environmental concerns" (n40, 07:41), or "address some of these concerns like . . . environmental issues" (z64, 05:38)), many are clearly formulated, outcome-based environmental strategies. These include, for example, energy efficiency or carbon footprint strategies, or investing in specific environmental projects such as tree planting.

Overall, the three pillars of sustainability are frequently interconnected in the CR discourse as they are in the seminal literature on sustainability, and coverage of economic, social, and environmental issues tends to be interrelated such that environmental and social issues are presented as either precursors or consequences of economic development. This reflects well in Elkington's notion of the triple bottom line (3BL, 3Ps, or TBL, i.e., people, planet, profit), coined in 1994 (e.g., 1997). Within this framework, ecological and social performance is included alongside the reporting on the financial performance of a corporation. Presenters in our data suggest this as an ideal situation and CR approach. Integrating environmental and social issues into business operations, for example, are linked to economic benefits such as avoiding risks, improving performance, increasing access to resources, and opening-up economic opportunities. Here some examples:

> So, this is one attempt to try to change corporate mindset over the long run so that companies don't just think about profit as the single bottom line but they think about the well-being of the planet and the well-being of the people as well in trying to create that profit. (z38, 02:01)

> This is not the Windows model, this is not Bill Gates making money of selling Windows and then setting out the Bill Gates Foundation to donate money. These are business models that have integrated those social issues that see them as opportunities instead of problems and therefore start solving these issues profitably. (z41, 08:00)

> If you take some of the top US corporations over a 20 years horizons, you will see that . . . what I would call sustainable organizations in fact have significantly outperformed both in terms of market performance as well as operational performance . . . [those organizations which are] perhaps the more traditional organizations, organizations that do not particularly integrate these social and environmental issues into the way they do business, into their daily operations if you like, or into their strategy more broadly. (z41, 06:14)

> What I'm really looking at is how we can convert these social and environmental responsibilities into economic opportunity and benefit. (z12, 00:25)
>
> How do we improve that collaboration and that synergy between corporations and capital market so that we are able to allocate capital to those organizations that are sustainable, that create economic but also create positive environmental as well as social value. (z50, 01:55)

Our analysis of the interconnections between the three sustainability pillars furthermore illustrates how they tend to be far less normative than the traditional CR constructs associated with Carroll (1979) and others. In this sense, contemporary academic discourse seems to be more focused on connecting CR constructs to sustainability by suggesting different ways of doing business globally and in the long run, rather than assigning responsibilities in addition to how corporations conduct their business. Also important here is that economic responsibilities are explicitly interrelated with social and ecological concerns, instead of either an addendum to ethical behavior or even in opposition to it. Of the three sustainability pillars, this is most evident in the economic and environmental domain, while the social domain, with somewhat vague and encompassing statements, remains the least well-developed, yet possibly the most important for businesses and societies in the future.

Finally, it is worth noting that these interrelations are not limited to the triple bottom line. As illustrated at multiple points in this paper, the complex and evolving interactions between different CR constructs are not static. Many instances in our data illustrate this complex relationship between CR constructs and the continued expectations built into interactions in different cultural, social or political contexts. Here an example:

> There are new models of business that have emerged, business set in society, embedded in society, we find businesses who are about more than just the money, they care about philanthropy, they care about CR, they care about the environment, in fact they see themselves as creating value for stakeholders, customers, suppliers, employees, communities, people with the money. (z45, 03:25)

Accordingly, it appears that the emerging CR discourse, based on sustainability, seems less normative and more attuned to business and societal concerns, more flexible, and more suitable for context- and culture-sensitive environments.

3.3 Economic Domain

Few examples in the data connect to the notion of profit generation such as “the purpose of business is to make money” (n34, 02:17) and “the social responsibility of business is to make profits” (z10, 00:52). However, in the economic domain, the most frequently occurring statements link profit generation to additional sustainability outcomes in more complex and interrelated ways. These instances make a strong case for how corporations can benefit from CR activities by, for example, increasing their competitive advantage, improving their brand reputation, gaining publicity, saving money, avoiding risks, increasing productivity and/or revenue, increasing investment, etc. This can best be described as corporations ‘doing well by doing good’ and includes statements such as:

> Publicity generated by Goodwill can be considered free advertising and get greater profits from that contribution. So, this can be a win-win for the corporation; doing good while generating more business to boost profits for the shareholders. (n34, 10:30)

> . . . because in fact it’s not about CR, being a responsible business costing you, it’s about how it can save you money, and about how it can make you money, if done well. (z13, 00:41)

> There is a lot of data out there that increasingly supports the proposition that companies with these strong social and environmental policies, for example, have lower turn-over, higher productivity, better brand reputation, customer loyalty, etc. (n45, 02:31)

> More and more companies are translating their sustainability efforts into revenue and productivity, but for the most part investors don’t understand or even know about the shareholder value that sustainability initiatives can create. (z43, 00:35)

Results 4: Eurocentrism

A frequently occurring theme in the data concerns the many contextual differences, divergent norms and expectations, and conflicting regulations that multinational corporations are confronted with, and how these impact on the priorities and practices of corporations within the CR framework. In this sense, the rules of the ‘CR game’ seem continuously in flux, and multinational corporations face many challenges in their attempts to balance contrasting and shifting values and expectations. Here are some examples:

> Certainly you mentioned the factory conditions in Bangladesh and other areas of the world. And that’s a real challenge as you go through the extended supply chain because often, you know, the contracts that are

> let in good faith by big brands are then subcontracted and subcontracted beyond that and it's a very difficult thing to control. So, I think right now one of the major challenges facing sustainability and supply chain executives is what to do in an area like Bangladesh, do you pull out or do you try and work toward helping them achieve something. (z5, 04:36)

> It was not my [the consultant's] responsibility to tell him how to run his business. My job was to help him comply with these crazy environmental laws at the lowest cost and with the least disruption as possible. (z35, 03:53)

> Then there is a range of choices that corporations have here. They could actually just simply insist and regulate very closely supplier companies but if the supplier companies are found to fail, you simply exit. That actually isn't always a very constructive policy. You might then take a more gradual approach whereby you work with the supply company and try to improve their standards with them. Of course, there is another solution completely, which is you simply exit from Bangladesh because it might be easier, for example, for a UK company to supply from Turkey; the shorter supply chain, they may be able to manage it better, they might be able to rely on auditors better. Or even, come back to Nottingham, where there was a thriving textile industry until about 20 years ago. (n6, 20:11)

> It was a very difficult decision for [Google]. Should they go into China? Should they accept the local norms, which included censorship by the government or should they just say, 'no, we stay out, we take an ethical position'? . . . Google decided they would accept the local conditions, they would go into China and that once people got used to search and to access to knowledge the genie would be out of the bottle and there would be no turning back . . . and Google finally said, 'well, we gonna lift those restrictions, we no longer gonna censor our websites, our search function in China and if the government doesn't like it, we'll pull out.' And as far as I can tell, for now, the government hasn't kicked them out. So, the genie is out of the bottle. It was a gamble that paid off. But it was dealing with that tension that we always feel in CSR between the global and the local. (z10, 36:48)

Although examples such as these are useful to illustrate challenges associated with the contrasting ideals and expectations of multinational contexts, they are characterized by a strong emphasis on Western values, especially sociocultural individualism. Thus, challenges and solutions are often framed in a Eurocentric approach in that conflicting ideals need to be 'managed better,' or complied with 'at the lowest costs and with the least disruption as possible,' or by 'taking an ethical position' and 'simply exiting' countries, which do not share the same cultural or ethical values. The implicit expectation is that in order to make global business possible, countries, corporations, communities, and social groups must adhere to a Eurocentric prescription of ethical standards and that this should form the basis from which the tension in CR between the global and the local should be resolved. As a result of these Eurocentric tendencies, many non-Western standards are labelled 'unethical' and corporations from non-Western countries are expected to adapt to these standards if they want to operate in a Western setting (often and dangerously misunderstood as a universal standard and global setting), while the reverse discourse—how Western corporations should operate in non-Western countries—is largely absent in academic discourse on CR. This is especially evident along the normative, ethical lines within which academic discourse tends to prescribe the values and ideals corporations should strive for, as the following examples illustrate:

> In fact, the market economy needs to be disciplined in order to entail ecological concerns or sustainable or achieve sustainable development goals, and it should be corrected by political or cultural devices, political here equals public regulations or cultural equals business ethics, CSR, and so on. (n17, 01:36)

> Their vision. . . . Be dissatisfied with your work until every handicapped and unfortunate person in your community has the opportunity to develop to fullest usefulness and enjoy maximum of abundant living. (n19, 07:05)

> That [someone] feels too small and weak to change the world. I always say, 'It doesn't matter if you'll be able to do those things, if they will have any consequences on the world. It is important that you do your part. It is important that you do everything that must be done in your beliefs. Because everything you do will reflect on future generations and will reflect on your children.' (n10, 43:57)

While the intention of many of these statements are both laudable and potentially universal in global business environments, culture-sensitivity toward non-Western values and practices seems largely underrepresented, due in part to the overemphasis of business ethics based on Western thought.

Mapping the Taxonomy of CR Constructs: A Summary

An exploratory, inductive analysis identifying the constructs of CR as presented in the 120 recordings made between 2010 and 2014 revealed a substantive range of stakeholder positions and corporate responsibilities, as well as complex interrelations between these. This heterogeneity of actors and purposes, when associated with ethics, was constrained by a relatively limited number of moral and moralizing degrees of freedom, which did not seem to connect closely to the economic responsibilities of large, multinational corporations. This focus seemed far less evident in the CR discourse based on sustainability. In order to summarize and discuss the implications of this taxonomy, we present seven shortcomings in academic discourse based on our data and their analyses:

Shortcoming 1: Conceptual Integration and Interrelation of CR Constructs and Their Consequences

All four classical CR components were present, i.e., economic, legal, ethical, and philanthropic responsibilities. Given the prevalence of ethical expectations, which underpin many of the societal expectations connected to the excerpts on philanthropy, it would be easy to merge ethical and philanthropic responsibilities, something that Carroll proposed for a short time (Schwartz & Carroll, 2003) before reverting back to the quadripartite model. However, in addition to economic, legal, ethical, and philanthropic responsibilities, many authors added additional components, including social and ecological responsibilities. Numerous instances in the data allude to complex interrelations between these and other constructs. Conceptual ambiguity may lead to unintended but potentially negative outcomes for most stakeholders or obstacles for constructive cooperations among stakeholders with different worldviews, cultural value-sets, or experiences. Perhaps the most problematic of these relates to the convoluted overlapping of societal expectations and moral philosophy in the CR discourse. Furthermore, conceptual and normative vagueness may, on the one hand, create unrealistic expectations of moral obligation of corporations by members of academia and representatives of civil society, and, on the other, be considered irrelevant to a sustainable business model by corporate management. One of the unintended consequences of such an approach is that corporations could be labelled ‘good’ by meeting these expectations through donations or charitable giving without having to change or adapt their business practices. ‘Doing good by being good’ becomes divorced from ways of doing business sustainably and is connected instead to individual CR initiatives for the purpose of reputation management and the annual reporting exercise.

Shortcoming 2: Eurocentrism

Although academics often engage with the contextual differences and the resulting divergent expectations in multinational and multicultural settings, the major shortcoming in relation to the CR discourse stems from the fact that it is rooted in business ethics associated with the Enlightenment, Western philosophy, Christian theology, and, due in part to this, it is based largely on late twentieth century Western cultural values. This Eurocentrism precludes concrete and applicable, context-specific recommendations, while rehearsing, if not imposing, norms and values, which have their roots in the specificities of Western ideologies. This has two important consequences. First, beyond suggesting to take 'a moral stand,' a Eurocentric approach may not adequately respect cultural diversity and thus correspond inadequately with the interests and needs of modern and globalized businesses and societies. By implicitly insinuating a moral superiority of Western norms and values, such an approach may fail to provide viable, principled, sustainable, and pragmatic solutions to context-specific issues. It also is likely to impede legitimate corporate adaptation processes to changing and varying international business settings. Second, by not engaging more intimately with business practices and with the economic responsibilities of corporations, at home and abroad, the current CR discourse runs the risk of remaining academic instead of making CR a valuable, effective tool to support the global, societal reform process necessary for sustainable development everywhere.

Shortcoming 3: Varying Foundations and Definitions of CR

The opaque and shifting foundations and definitions of CR and their associated standards are due in part to the varying interests or substantive focus of the academic disciplines of the various presenters, as well as the many, often competing, organizations that aim at regulating or collaborating with corporations. Since this state of affairs is not only oriented toward business practices, it has limited business application, especially to those corporations operating in multinational or multicultural contexts. If present at all, foundations of CR are only mentioned in passing and remain mostly unconnected to the contemporary, substantive issues of CR. The underrepresentation or lack of CR definitions mimics the same trend. Although we are not propagating a definitive set of foundations or definitions, the fixing of CR foundations and definitions in relation to academic interests instead of business and societies' needs contributes to an increasing gap between theory vs. practice, usefulness relating to an academic contribution vs. usefulness to a CR-relevant business practice. The competition between academics and organizations, themselves in the business of taming unethical business practices, has produced a CR industry and, analogously, an outsourcing and professionalization of CR divisions within corporations. All this activity may even detract from CR-relevant debates and negotiations, away from core business activities and, at worst, may become a reason in itself for unethical business practice.

Shortcoming 4: Theory vs. Application of CR

While the theoretical contributions tended to be overly vague about the domain, type of corporation, or type and area of application of CR, the case-specific presentations tended to be overly descriptive, making it difficult to discern the focus and limitations of CR in a particular case study. More generally, there exists to date a considerable gap between theory-based academic presentations and management-based case studies. This is most evident when considering the unrealistic ethical responsibilities often imposed on corporations or the vague and overambitious social expectations corporations are to fulfil. The inability of some of the academic discourse to translate ideas and theoretical contributions into concrete, applicable solutions relevant to a business model in specific contexts prevent the sub-systems of academia on the one hand, and the business world on the other, from collaborating more meaningfully in identifying and developing context-, culture-, and practice-relevant approaches to CR.

Shortcoming 5: Domains and Stakeholders

Unsurprisingly, the substantive operative CR domains treated in the presentations varied widely. They included business and management practices, science and technology, work and labor, legal issues, discrimination, pollution, health and safety, and corruption. Equally varied were the stakeholder groups covered in the presentations, such as environmental groups, civic society, investors, CEOs, managers, contractors, customers, consumers, professional organizations, up- and downstream supply chains, various government agencies, unions, and social groups (e.g., women, ethnic or religious minorities, the disabled). The variety of stakeholders and domains is understandable because the link between business and society in its complexity is omnipresent. However, CR appears to be overused in some cases because, in a meaningful societal division of responsibilities, not all social problems can or should be addressed by altering business practices, something that is not explicit in the totality of the presentations analyzed for this paper.

Shortcoming 6: Overrepresentivity and Underrepresentivity

It is not unreasonable to argue that Carrol's four responsibilities of CR (economic, legal, ethical, and philanthropic) and the three pillars of sustainability (economic, social, and environmental) currently form the main conceptual landscape of CR. However, when academic discourse on CR is sorted accordingly, we find that certain dimensions are vastly overrepresented, while others remain underdeveloped. In its most general sense, most of the CR discourse is focused on ethics and connects all other CR-relevant components to it, either as a cause or consequence thereof, while neglecting the predominant raison d´être of business enterprises, i.e., the economic domain. This tendency reflects the academic focus and traditional ways to conceive of CR and, thus, prevents engaging with CR issues in a more specific, sensitive, and exclusive manner.

Shortcoming 7: Normativity

The shortcomings mentioned above create normative debates dominated implicitly by philosophy and religion, which adds to an antagonistic position toward business, as the latter may have developed antagonistic positions toward normative debates based on religion and philosophy in relation to business practices. While we are not underestimating the important role of business ethics, or the responsibilities of business toward societal concerns—we would even go as far as to posit that CR is a necessary condition for sustainable business and societal prosperity—we are not convinced by the ways normative ethics are imposed on these debates. The confusion between important universal rules, Western norms, and a naïve version of cultural relativism are particularly worrying in this context.

Conclusions

Corporations are inextricably linked with societies and its members, and corporations, whether or not their representatives admit this, are always engaged in activities that go far beyond economic responsibilities toward shareholders. A careful reading and transposing into today's global economic context of Milton Friedman's work, a favorite bogeyman of the CR literature, would reveal this. Market failures, stakeholder versus shareholder interests, management versus corporate leadership, laws and regulations, as well as efficiency versus equity will always dictate business and societal agendas. To deal with these, all large business corporations are complex and their functions are highly diversified. Tasks are divided into economic, legal, technical, developmental, ethical, and other responsibilities. This division of labor, seemingly efficient, creates a number of internal as well as external conflicts, sometimes leading to loss of credibility, reputation, law suits, profits, and market share. Embedding CR concerns exclusively in moral philosophy is highly problematic because the ethical discourse is intricately linked with normativity, subjectivity, owner discretion, and a plethora of differing ethical schools. Worse yet, it creates a misguided dichotomy between economic and ethical concerns, leaving many empiricists to study whether or not a particular ethical behavior is profitable or not—in itself not a very good basis, neither for business nor for society. What would happen if no compelling evidence can be found to make a business case for ethical behavior? Surely not that business ought to behave unethically in the interest of economic profit!

Academics have been at the center of describing and understanding relations between business and society. They have contributed significantly to improvements thereof, and they are continuing to play a central role as facilitators and referees between business and societal interests. The CR-relevant catalogue of responsibilities produced in this light, especially in relation to the wide range of domains, scopes, and components, is indeed bewildering. Considering the range of issues and ostensible duties, it is not surprising that most CR business is relegated to legal departments or compliance officers. Considering their corporate-specific brief and limited insight and power, complying with legalistic frameworks neither does justice to the thrust of CR, nor may it suffice to avert business-related CR problems, now or in the future. In other words, it could be argued that the more varied, opaque, amorphous, and insistent CR-related demands are, and the more varied, numerous, and powerful the stakeholders become, and the more likely it is that CR will be embedded in a culture of antagonism and legalism. By no means is this an argument against CR. Instead, we found that the main thrust in the CR presentations were either couched in antagonism, if the presenter represented stakeholders other than the corporation, or defensive and self-aggrandizing, if the presenter represented a corporation. At times, we could not shake the impression that the routinely staged cacophony of demands from many stakeholders in the direction of many other stakeholders was merely an organized spectacle. Worse yet, some of the spectacles at conferences and business meetings seemed to keep CR from actually taking place, while much of corporate business, including CR-related business, was taking place elsewhere.

The considerable variation of the temporal origin of CR and personae associated with the beginnings of CR creates additional ambiguity of the scope, limitations, role, and purpose of CR. These brief, vague, or unrelated mentions have the unintended consequence of tying CR to particular socio-historical and cultural norms without making explicit what they may mean in practice. Neither would be erring in the opposite direction, i.e., attempting an all-encompassing definition of the foundation would not be satisfactory or desirable. A more constructive approach could be to make the purpose of defining specific foundations clear to illustrate how these references are important or useful to contemporary CR and how they connect to global or specific business practices. Instead of mentioning Milton Friedman in passing, for example, it may be more useful to illustrate how contemporary CR norms have evolved in relation to the idea that 'the business of business is business' or, instead of using biblical references as a foundation for CR, to make clear how Christianity may have influenced the development of a particular strand of expectations in CR that may or may not be relevant in a global context. Only when the purpose of using specific CR foundations is made explicit can it be usefully and substantively connected to current and future CR practices.

In sum, the seven shortcomings identified in this text indicate that business ethics as an academic discipline is relatively autonomous and distinct to business practices, and that CR-relevant concerns associated with economic, social, and environmental sustainability based on stakeholder concerns may be a more fruitful approach. Collaborative partnerships between academia, business, and society could help overcome some of these shortcomings and make CR more applicable to business and business practices, as would a closer collaboration (in some industries already institutionalized) between corporations and societal representatives and NGOs/NPOs in order to prevent rules and regulations that may not be in the interest of either business or society. Six possible ways to create more integrity and ownership of CR are (1) an expansive presentation of CR-relevant empirical evidence, including a better database of case studies, (2) clearly mapped stakeholder positions in relation to CR expectations, (3) explicit linkages between CR responsibilities and the domain of application, (4) an explicit recognition of the interrelationship between key CR components, (5) the careful separation and arbitration between ethical non-negotiables and culture-relevant corporate behavior—in context, and (6) the explicit and unapologetic integration of economic responsibilities as part of every corporation's brief.

Finally, business practitioners encounter and need to resolve many challenges resulting from divergent contextual characteristics. In this regard, members of academia within the field of business ethics ought to use their skills and expertise to address complexity and contextuality, and, in addition to their specific interests, ought to be willing to contribute to practical strategies and approaches in the interest of sustainable economic and social development. In order to make recommendations more applicable and in line with the needs and interests of businesses, regions, communities, social groups, and societies, we need to develop a pluralistic, cultural-sensitive approach to CR, while concurrently resisting a naïve cultural relativism. Such recommendations ought to consider not only different contexts and cultures but also explore how they can enhance the potential of CR within future-oriented, global settings. For academics, the easiest way out would be to propose either a universal set of business ethics or to reduce complexity by referring to cultural and contextual relativism, although neither would be satisfactory for business and globally linked societies. An academic contribution toward a healthy business and a prosperous society would include an application of our theoretical, empirical, and critical tool kit in the service of both.

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