Eastern Illinois University
The Keep

Faculty Research & Creative Activity

Business, School of

January 2011

Superfluity and Murkiness in the Understanding of Social Responsibility: A Content Analysis

Jaysinha S. Shinde
Eastern Illinois University, jsshinde@eiu.edu

Raymond Wacker
Southern Illinois University Carbondale

Udaysinha S. Shinde
Saint Mary-of-the-Woods College

Zhenghong Jane Hou
Eastern Illinois University, zhou@eiu.edu

Follow this and additional works at: http://thekeep.eiu.edu/business_fac

Part of the Accounting Commons

Recommended Citation

Superfluity and Murkiness in the Understanding of Social Responsibility: A Content Analysis

Jaysinha S. Shinde
Eastern Illinois University

Raymond Wacker
Southern Illinois University

Udaysinha S. Shinde
Saint Mary-of-the-Woods College

Zhenghong Jane Hou
Eastern Illinois University

The popularity of the concept of social responsibility makes it a pertinent area for research by accounting scholars. This paper analyzes the current usage and understanding of the concept of social responsibility. Using the definitions used in academia and industry a preliminary scale is developed to measure social responsibility. As a pilot study, this scale is administered to business owners. Based on the responses of 57 Business owners, the psychometric properties of the scale are tested and a conceptual model of the underlying dimensions of social responsibility is presented.

INTRODUCTION

The idea of having responsibility towards society has gained a lot of traction in the last three decades. In academia, the number of articles vouched for this increased popularity of social responsibility. In industry, claims to social responsibility have become irreversibly entrenched in the ways companies do business (Zu and Song, 2008). Popular press is too seems to have embraced the ideas of social responsibility. A Google search in January, 2011 listed 21,000,000 results for "Social Responsibility."

With the increasing popularity of the concept of social responsibility (Dunfee, 2006), there also has been a corresponding increase in the diversity of definitions and understanding of the underlying dimensions of the construct. There is a proliferation of academic studies on social responsibility; yet it is not an easy task to succinctly define and understand the construct of social responsibility (Campbell, 2007). Thus, in a sense - there is a gap in the literature in terms of understanding what social respon-sibility as a concept means to the academician and to the practitioner.

Thus, the primary objective of this paper is to address the above gap in social responsibility research. As a part of this effort, the first aim of this paper is to list a variety of definitions used in the academic literature for the past one year. Using latest academic research, that is, using papers published in the Year

2009 enables us to comprehend the current *understanding* of the meaning of the construct of social responsibility. The second aim of this paper is to understand and list what social responsibility means to practitioners in the business world. The third aim of this paper is to develop a preliminary scale to measure social responsibility. The final aim of the paper is to present a conceptual model of the underlying dimensions of social responsibility.

Lack of Definitional Agreement

The lack of clear understanding in terms of what constitutes the construct of social responsibility has lead to multiple definitions (Basu and Palazzo, 2008). Table 1 lists 21 such definitions in the past one year (Year 2009). Many of these definitions are tautological, unbounded, or partially bounded at the best. "Although the expanding literature on this issue has provided a clearer understanding, it is still problematic to find a commonly accepted definition of CSR…Despite the existence of various measurement methods in the literature, almost all of them have some limitations" (Turker, 2009).

TABLE 1
USAGE AND UNDERSTANDING OF SOCIAL RESPONSIBILITY IN ACADEMIA

	Authors	Social Responsibility is…
1	Bhattacharya et al., 2009	A commitment to improve community well-being.
2	Canto-Mila & Lozano, 2009	Contributing to society and environment.
3	Castaldo et al., 2009	A response to needs defined outside the company.
4	Hu and Wang, 2009	Actions that further social good.
5	Lindgreen et al.,2009a	Continuing commitment by a firm to behave ethically.
6	Lindgreen et al., 2009b	Respect for people, communities, and environment.
7	Lindgreen, et al., 2009	A stakeholder-oriented concept.
8	Maon et at., 2009	A stakeholder oriented concept.
9	Prior & Argandona, 2009	A firm's obligation to stakeholders.
10	Runhaar and Lafferty, 2009	Actions that address society and environment.
11	Salam, 2009	Ethical responsibilities expected by society.
12	Shen and Chang, 2009	Taking care of employees, community, ecology, etc.
13	Turker, 2009	A behavior that affects stakeholders positively.
14	Weyzig, 2009	Responsible behavior of a company.
15	Wagner et al., 2009	Exerting positive impact on society.
16	Bradish and Cronin, 2009	Accountability to society and stakeholders.
17	Godfrey, 2009	Is a set of actions that further some social good.
18	Indira and Siddaraju, 2009	Increasing the welfare of the society.
19	Vintilă and Moscalu, 2009	Responsible social and environmental ventures.
20	Peloza and Falkenberg, 2009	Improving society and relationship with stakeholders
21	Jackson and Parsa, 2009	Improving social and environmental conditions.

Other Terms That Academicians Use Interchangeably with Social Responsibility

The academic literature suggests that social responsibility has been used synonymously with other terms like corporate citizenship, corporate social performance, ethical and social reporting, triple-bottom line reporting, and stakeholder management. The term corporate citizenship was first made popular by Organ (1988). It has been used in the past synonymously with social responsibility (Carroll, 1979). Corporate Social Performance (CSP) has been regarded by some scholars as the practical application of CSR (Maron, 2006).

Another term that has been often used synonymously with social responsibility is social and environmental reporting. Much of the work on CSR in the accounting literature is concentrated on examining the content of social responsibility disclosures such as 10-Ks, mandatory filings, company websites, CSR reports, press releases, etc (Gray et al., 1995). In the accounting literature, the term CSR is frequently used synonymously with social and environmental responsibility (Gray, 2009; Holder-Webb et al., 2009). Social and ethical accounting, auditing, and reporting (SEAAR) has also been used often times to mean CSR.

Academicians have also used the concept of TBL synonymously with the concept of Corporate Social Responsibility (CSR). Loosely defined, both of these concepts have come to mean responsibility of a corporation that exceeds just meeting shareholder needs. Triple Bottom Line (TBL) reporting stresses upon economic, social, and environmental reporting. TBL implies that a firm's performance should not only be measured by financial standards, but also by less transparent standards of environmental and social standards.

Stakeholder management is another term that is sometimes used to imply CSR. Stakeholder management is a broad concept that includes specific decisions and actions of the firm that affect stakeholders. Apart from these terms, academicians in the past have used other terms like corporate social responsiveness, and organizational accountability (Gobbels and Jonker, 2003) in a similar vein as CSR.

It is clear from the above discussion that in academia, there is a great deal of superfluity and murkiness in the terminology and definitions surrounding social responsibility. Thus, not only is there no definitional agreement on the concept of social responsibility (Campbell, 2007), but also there is a lack of clarity on what is *not* social responsibility. For example, is giving a generous vacation package to firm employees' social responsibility our good employee benefits? Also, what about displaying the national flag at the workplace? Is this social responsibility, or just personal/political preference?

Apart from the definitional murkiness and the redundancy in understanding the concept of social responsibility, there is also confusion in terms of usage of the concept. For example, is 'recycling' social responsibility? But, if a firm undertakes recycling and then spends a lot of money advertising that they are doing recycling - then, is it social responsibility or green washing? Also, in academia there are very few ways (if any) that social responsibility can be measured. For example, is donating $200 to the local food pantry social responsibility, or is donating $2000 to the local United Way social responsibility? From this discussion, it may be inferred that not only is the concept of social responsibility loosely defined and understood in academia, but also that there is considerable variance of opinion in terms of measuring social responsibility.

Terms Used by Practitioners to Signify Social Responsibility

Similar to the plethora of terms used synonymously with social responsibility in academia, practitioners too have a wide variety of terms which are taken to mean social responsibility. A content analysis of 100 firms (100 Best Companies to Work For) revealed that practitioners used other terms like corporate responsibility, community involvement, philanthropy, sustainability, community benefit, community outreach, community giving, charity, community services, global responsibility, citizenship, etc. (Table 2).

In 2009, we found that 91 of the 100 Best Companies to Work For (Fortune, 2010) had standalone social responsibility reports. Also, 100% of these 91 companies had a social responsibility document on their website. For most of the companies, these standalone social responsibility reports were quite voluminous. For a more detailed look at social responsibility in the workplace for the 100 Best Companies to Work For, please refer to Appendix 1. Again, this content analysis of these websites (particularly in terms of their social responsibility initiatives) indicates that the usage and understanding of social responsibility is widely varied.

TABLE 2
SOCIAL RESPONSIBILITY USAGE OF THE '100 BEST COMPANIES TO WORK FOR'

	Terms Describing SR	Frequency of Use	Percentage of Use
1	Corporate Responsibility	15	16.48
2	Corporate Responsibility	13	14.29
3	Community Involvement	9	9.89
4	Social Responsibility/CSR	9	9.89
5	Community Benefit	6	6.59
6	Philanthropy	5	5.49
7	Sustainability	5	5.49
8	Community Outreach	4	4.40
9	Community Responsibility	4	4.40
10	Community Giving	3	3.30
11	Community Service	3	3.30
12	Charities	1	1.10
13	Commitment to Community	1	1.10
14	Community Efforts	1	1.10
15	Community Partnership	1	1.10
16	Community Relations	1	1.10
17	Corporate Contributions	1	1.10
18	Corporate Values	1	1.10
19	Environmental Responsibility	1	1.10
20	Giving Back to Community	1	1.10
21	Global Responsibility	1	1.10
22	Making a Difference	1	1.10
23	Serving Community	1	1.10
24	Stewardship	1	1.10
25	Support to the Community	1	1.10
26	Volunteering	1	1.10
27	**Total**	**91**	**100%**

 * 9 firms did not have Social Responsibility Reports

Are There Any Variables That Affect Social Responsibility of a Firm?

In terms of variables affecting social responsibility, there are three variables that scholarly research has shown closely affect social responsibility (Shen and Chang 2009). These are the scale of the company (as measured by the total assets and the net sales of a company), the income factor of the company (as measured by earnings before interest and tax and operation income), and the management factor (as measured the current ratio and the asset turnover ratio).

It has also been implied that the larger the scale of the firm, the more the attention gained from the public by the firm. Thus, the affect of the scale of the firm on the construct of social responsibility is positive. It follows that corporations, which are typically larger than private partnerships and sole proprietorships will gain a lot more attention from public. This also in some ways explains the overwhelming focus of academic literature and popular press on corporate social responsibility as opposed to business owner social responsibility.

Finally, Pava and Krausz (1996) have suggested that firms with good management practices (including good leadership) will have a positive impact on the construct of social responsibility. It is reasoned that the firms with good management will think in the "long run" and thus, take care of their stakeholders by

consistently engaging in socially responsible activities. This stream of research implies that there should be no significant differences in the social responsibility engagements of corporations vs. sole proprietorships and partnerships from a good management standpoint.

Relationship Between Social Responsibility and Firm Performance

Research indicates mixed results as to the usefulness of social responsibility to firms. The lack of conceptual clarity on what constitutes the construct of social responsibility has led to unclear causal relationships (Lindgreen 2009). "Debates continue to rage about whether or not firms should engage in socially responsible behavior" (Mackay et al., 2007: 211). There are three distinct academic perspectives on this issue: firstly, those who subscribe to the theory that social responsibility is contributive to firm performance; secondly, those who subscribe to the theory that the benefits of social responsibility to the firm are as yet unclear; and thirdly, those who subscribe to the theory that social responsibility negatively impacts firm performance.

These three approaches to social responsibility and firm performance are described below:

1. Some scholars have indicated that social responsibility is useful for the organization in terms of achieving its financial and non-financial goals (Salam, 2009; Shen and Chang, 2009; and Waddock and Graves, 1997).
2. Other authors have argued that the relationship between social responsibility and firm performance (both financial and non-financial performance measures) remains unclear (Ullman, 1985).
3. There is yet another stream of thought which suggests that social responsibility initiatives can actually be detrimental to the financial picture of the firm by taking away scarce resources of the firm. Studies by authors like Vance (1975) argue that a socially responsible organization is an organization that is at a competitive disadvantage with other organizations. Thus, social responsibility initiatives under certain conditions can actually decrease customers' intentions to buy the organizations products and services (Sen and Bhattacharya, 2001).

Neo-Classical Economist Perspective on Social Responsibility

Some economists have long raised the question about the need of conducting any social responsibility activities at the level of a corporation. These scholars suggest that any voluntary contributions to social causes are misappropriations of shareholders' wealth. For example, Friedman (1970:126) indicates: "There is one and only one social responsibility of business—to use its resources and engage in activities to increase its profits so long as it stays within the rules of the game."

According to this approach, the objective of a business is to maximize shareholder wealth. Thus, if a corporation spends its resources to indulge in socially responsible activities, then it creates an agency problem. In other words, an organization that engages in socially responsible activity necessarily does so at the cost of its true owners, the shareholders.

Corporate managers too have questioned the rationale behind performing socially responsible activities. Managers at many corporations interpret social responsibility as shareholder maximization. Rose (2007) found that directors often give up social responsibility in favor of increasing shareholder wealth.

METHODOLOGY

Initial Item Pool

Based on the usage of the term social responsibility in academia and industry, an exhaustive literature reviewing spanning the last three decades, and an expert panel survey an initial pool of 124 items were delineated. These 124 items indicate the actions that represent the construct of social responsibility.

After getting two different rounds of feedback, these 124 items were reduced to 24 items. These 24 items were selected as being representative of the *practice* of social responsibility. These 24 items were used to construct a rudimentary scale of social responsibility. The 24 items are given in Table 3.

TABLE 3
REDUCED INITIAL ITEM POOL
(24 Items - Business Owner Social Responsibility Survey)

	Social Responsibility Focus	Social Responsibility Item
1	Employee	Employee work-life balance programs
2		Generous vacation package to employees
3		Supporting diversity
4		Giving employees paid time off to volunteer
5		Encouraging employees to obtain higher education
6	Environment	Practicing recycling
7		Practicing energy saving
8		Practicing waste reduction
9		Contributing to environmental causes
10		Purchasing environmentally friendly products
11	Local	Participation in local fundraising
12		Serving on local non-profit boards
13		Hiring local graduates
14	Client/Customer	Ethical conduct with clients
15		Providing customer satisfaction
16	Global	Participation in global causes
17		Making financial contributions for global causes
18	Educational	Providing scholarships to educational institutes
19		Providing mentorship opportunities for students
20		Serving on boards of educational institutes
21		Providing internship opportunities to students
22	Civic	Giving employees paid time off to vote
23		Displaying the national flag at the workplace
24	Philanthropy	Contributing financially to charitable causes

Preliminary Scale Construction

The preliminary scale of 24 items was mailed to a group of business owners throughout the United States. The survey was mailed to all the 50 states in the United States to get a representative and rich feedback. The list of business owners was derived by hand collecting data by using the Yellow Pages. Business owners were selected on the basis of each state and on the basis of being a either a sole proprietor, or a partner. Business owners were selected from the 48 Contiguous States, Hawaii, and Alaska (50 States).

The sample for this pilot study was a selected and convenience sample. The aim was to gather input from business owners in as many states across the United States. As this is a pilot project, the aim was to add rigor and richness to the study by soliciting input from these business owners. A total of 500 letters were mailed out. Responses were received from most of the states. The goal was to try to get at least one business owner from each state. Two weeks later, another mailing of 120 letters was sent out.

TABLE 4
RESPONSE DATA FOR THE SURVEY

States with Two Business Owner Responses	States with One Business Owner Response	States with Zero Business Owner Responses
Illinois Missouri Ohio	Alabama, Alaska, Arizona, Arkansas, California Colorado, Connecticut, Delaware, Florida, Hawaii, Idaho, Indiana, Kansas, Kentucky, Louisiana Maine, Maryland, Massachusetts, Michigan Minnesota, Montana, Nebraska, Nevada New Hampshire, New Mexico, New York North Carolina, North Dakota, Oklahoma Oregon, Pennsylvania, Rhode Island , South Carolina, South Dakota, Tennessee Texas, Utah, Vermont, Virginia, Washington West Virginia, Wisconsin, Wyoming	Georgia Iowa Mississippi New Jersey

RESULTS

Survey Results and Reliability

The response rate for the first mailing was just under 10% (n=49). The response rate for the second mailing was 6.67% (n = 8). The total response rate for both the mailings was 9.19% (n=57). The low response rates for both the mailings should not be a cause for concern because we are not generalizing the findings of the study to the whole United States.

As mentioned in the previous section, this pilot study was done to gain input from business owners - preferably at least one per state. There were no responses from 4 states and mailings were discontinued after sending out 20 letters (Table 4). The 24 item pilot scale was checked for reliability using the well accepted measure of Cronbach's Alpha.

Cronbach's Alpha for the first administration of the instrument was .694. As per Spector (1975) this is an acceptable indicator of reliability for the instrument. The item total statistics (Means, variance, correlation) are given in Table 4. The scale statistics for the 24 item scale are given in Table 5.

TABLE 5
RELIABILITY - CRONBACH'S ALPHA AND SCALE STATISTICS

Cronbach's Alpha	N of Items
.694	24

	Item	Scale Mean if Item Deleted	Scale VAR if Item Deleted	Item-Total Correlation	Cronbach's Alpha if Item Deleted
1	WasteRed	120.94	162.667	.561	.662
2	WorkLifeBal	120.83	163.511	.570	.663
3	FinEnv	121.25	159.294	.557	.658
4	Global	122.22	160.069	.422	.667
5	Mentorship	121.13	163.430	.506	.665
6	CustSat	121.13	163.062	.471	.666
7	Volunteer	121.94	160.140	.434	.666
8	Diversity	121.31	173.033	.229	.686
9	EduBoards	121.65	176.625	.182	.689
10	Fintocharities	121.56	170.697	.294	.681
11	ClientEth	121.44	176.039	.181	.689
12	Scholarships	121.43	168.432	.357	.676
13	HigherEd	121.08	166.520	.426	.671
14	GenVac	122.08	178.625	.097	.694
15	Recycling	122.04	161.406	.382	.671
16	LocalFund	121.64	171.392	.161	.693
17	EnergySaving	121.31	173.112	.169	.691
18	LocalGrad	123.43	167.274	.155	.699
19	LocalBoards	123.92	165.468	.315	.678
20	EnvFriendly	122.19	180.922	-.021	.710
21	Internship	121.29	179.075	.066	.697
22	Flag	123.35	182.889	-.068	**.717**
23	Voting	123.03	184.026	-.084	.716
24	FinGlobal	121.52	184.332	-.079	.706

| Mean	Variance	Std. Deviation	N of Items
127.12	183.210	13.536	24

DISCUSSION

The results of the item analysis on the 24 item scale indicate that the scale has acceptable reliability. Past researchers like Spector (1975) have indicated that if the Cronbach's Alpha is over 0.70, then the

reliability of the scale is acceptable. With a Cronbach's Alpha score of 0.69, our initial attempt at scale building can be deemed acceptable from a psychometric (reliability) standpoint. The attempts at scale development can be further improved by dropping items on the scale that increase the overall reliability of the scale. For example: Just dropping two items: #22 "Displaying the national flag at the workplace is social responsibility" and "Participating in voting activities is social responsibility" can increase the overall scale reliability to 0.75.

Hypothetically the reliability of the scale will increase to more than 0.80 if five of the scale items are dropped. These five items are #18 "Hiring a local graduate is social responsibility," #20 "Buying environmentally friendly products," # 22 "Displaying the national flag at the workplace is social responsibility," #23 "Participating in voting activities is social responsibility," and #24 "Making financial contributions for global causes is social responsibility."

Regardless, this paper makes an initial attempt at developing a scale to understand and measure the concept of social responsibility. Further fine tuning of the scale and validating its psychometric properties of the scale are beyond the scope of this paper. Yet, based on the synthesis of the social responsibility literature for the past three decades, analysis of social responsibility usage in the last year (academia) and industry - this paper establishes some preliminary grounds to remove some of the murkiness surrounding the usage and understanding of the construct of social responsibility. Based on the development process enumerated in the last few sections, the author's theorize that social responsibility has six underlying dimensions. These underlying dimensions are environmental focus, community focus, employee focus, philanthropy focus, education focus, and civic focus (Figure 1). The global and local aspects of social responsibility seem to be a subset of these six factors.

FIGURE 1
CONCEPTUALIZING THE UNDERLYING DIMENSIONS OF SOCIAL RESPONSIBILITY
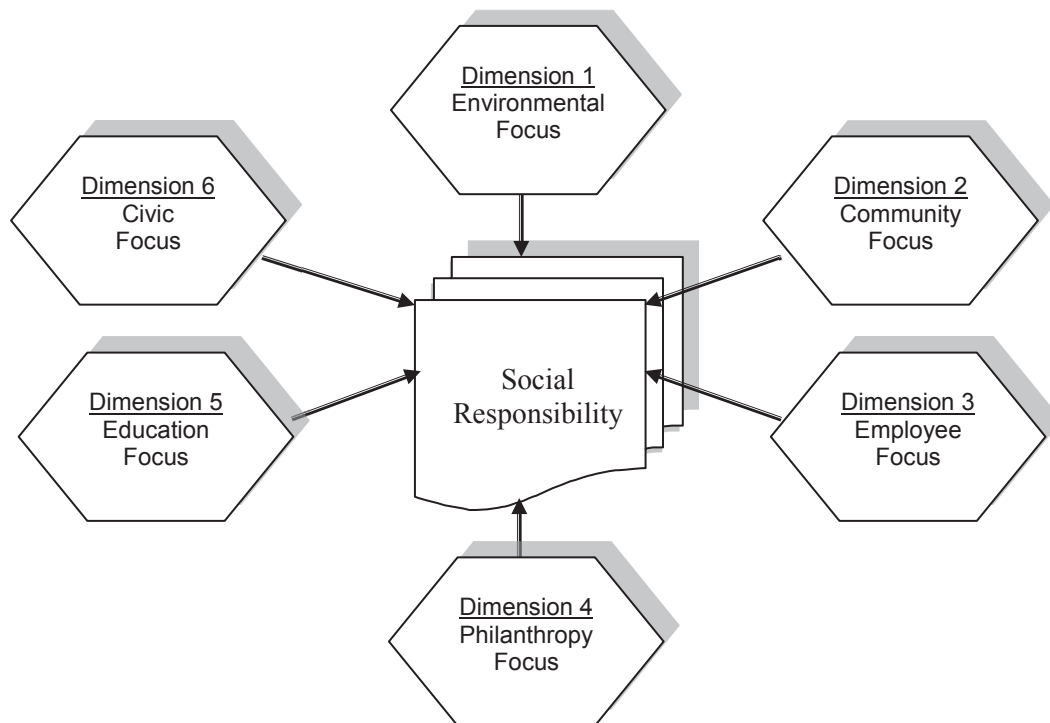
CONCLUSIONS

Social responsibility is a construct that has various meanings for academicians and practitioners. It seems like every stakeholder in the social responsibility debate has a different understanding of what the concept means. Prior to this study, we have not found any research - either academic, or practitioner oriented that looks at the definitional development, theoretical development, and underlying dimensions of social responsibility.

This study is a small start towards better defining and understanding the construct of social responsibility. The main drawback of this study is that it does not fully complete the task of theoretical definition of the construct of social responsibility. It also does not test the conceptual model of the underlying dimensions of social responsibility. Another drawback of this study is its small sample size and the fact that the sample was a convenient sample. The study would have been a lot richer if the sample size was larger. Yet, for a pilot study - the survey gathered enough information to conduct a follow-up study to refine the instrument.

Future directions for research include testing of the conceptual model using tools like factor analysis, multidimensional scaling, and perceptual mapping. The initial attempts at scale building should be pursued further by dropping items and raising scale reliability. Also, the preliminary scale that is presented in this paper needs to be validated.

Even with the drawbacks, it is hoped that this pilot study has synthesized social responsibility literature for the past three decades. Using this literature, expert panels, and practitioner input - the study presents some key aspects of how social responsibility is commonly perceived by academicians and practitioners. It also presents a convincing case on the disparity of the definitions, usage, and understanding of the concept of social responsibility.

REFERENCES

Bhattacharya, C. B., Korschun D. & Sen S. (2009). Strengthening Stakeholder – Company Relationships Through Mutually Beneficial Corporate Social Responsibility Initiatives. *Journal of Business Ethics*, 85, (2), 257–272.

Basu, K. & Palazzo, G. (2008). Corporate Social Responsibility: A Process Model of Sensemaking. *Academy of Management Review*, 33, (1), 122-136.

Bradish, C., & Cronin, J. (2009). Corporate social responsibility in sport. *Journal of Sport Management*, 23, 691-697.

Campbell, J. (2007). Why would corporations behave in a socially responsible way? An institutional theory of corporate social responsibility, *Academy of Management Review*, 32, (3), 946–967.

Canto-Mila, N. & Lozano, J. (2009). The Spanish Discourse on Corporate Responsibility. *Journal of Business Ethics*, 87, 157-171.

Carroll, A. (1979). A three-dimensional conceptual model of corporate social performance, *Academy of Management Review*, 4, 497-505.

Castaldo, S., Perrini, F., Misani, N., & Tencati, A. (2009). The Missing Link Between Corporate Social Responsibility and Consumer Trust: The Case of Fair Trade Products. *Journal of Business Ethics*, Vol. 84, (1), 1-15.

Dunfee, T. (2006). A Critical Perspective of Integrative Social Contracts Theory: Recurring Criticisms and Next Generation Research Topics, *Journal of Business Ethics*, 68, (3), 303–328.

Fortune's Survey of 100 Best Companies to Work For (2010). Retrieved from
http://money.cnn.com/magazines/fortune/bestcompanies/2010/

Friedman, M. (1970). The social responsibility of business is to increase its profits. *New York Times Magazine,* September 13, 122–126.

Gobbels, M. & Jonker J. (2003). AA1000 and SA8000 Compared: A Systematic Comparison of Contemporary Accountability Standards. *Managerial Auditing Journal* 18, (1), 54-58.

Godfrey, P. C. (2009). Corporate social responsibility in sport: An overview and key issues. *Journal of Sport Management*, 23, 698-716.

Gray, R. (2009). Is accounting for sustainability actually accounting for sustainability and how would we know? An exploration of narratives of organizations and the planet, *Accounting, Organizations and Society,* 35, (1), 47-62.

Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure, *Auditing and Accountability Journal*, 8, (2), 47-77.

Holder-Webb, L., Cohen, J., Nath, L., & Wood, D. (2009). The Supply of Corporate Social Responsibility Disclosures among U.S. Firms, *Journal of Business Ethics*, 84, (4), 497-527.

Hu, Y., & Wang, C. (2009). Collectivism, Corporate Social Responsibility, and Resource Advantages in Retailing. *Journal of Business Ethics*, 86, 1–13.

Indira, M. & Siddaraju, V. G. (2009). Do Corporations Have Social Responsibility? A Case Study of TVS Motor Company. *The ICFAI University Journal of Corporate Governance*, 8, (3), 131-138.

Jackson, L. A. & Parsa H.G. (2009). Corporate Social Responsibility and Financial Performance: A Typology for Service Industries. *International Journal of Business Insights and Transformation,* 2, (2), 23-41.

Lindgreen, A., Antioco, M., Harness, D. & Remi Vander Shot. (2009a). Purchasing and Marketing of Social and Environmental Sustainability for High-Tech Medical Equipment. *Journal of Business Ethics,* 85, (2), 445-462.

Lindgreen, A., Swaen, V. & Maon, F. (2009b). Introduction: Corporate Social Responsibility Implementation. *Journal of Business Ethics,* 85, 251–256.

Lindgreen, A., Swaen, V. & Johnston, W.J. (2009c). Corporate social responsibility: An empirical investigation of U.S. organizations. *Journal of Business Ethics*, 85, (2), 303–323.

Mackay, A., Mackey, T. B. & Barney, J. B. (2007). Corporate Social Responsibility and Firm Performance: Investor Preferences and Corporate Strategies. *Academy of Management Review*, 32, (3), 817-835.

Maon, F., Lindgreen, A., & Swaen, V. (2009). Designing and Implementing Corporate Social Responsibility: An Integrative Framework Grounded in Theory and Practice. *Journal of Business Ethics*, 87, 71-89.

Maron, I. Y. (2006). Toward a unified theory of the CSP-CFP Link. *Journal of Business Ethic*, 67, (2), 191-200.

Organ, D. W. (1988). *Organizational Citizenship behavior: The good soldier syndrome*. Lexington, MA: Lexington Books.

Pava, M. L. & Krausz, J. (1996). The Association between Corporate Social-Responsibility and Financial Performance: The Paradox of Social Cost. *Journal of Business Ethics*, 15, (3), 321-357.

Peloza, J., & Falkenberg, L. (2009) The Role of Collaboration in Achieving Corporate Social Responsibility Objectives. *California Management Review* , 51 (3), 95-113.

Prior, F. and Argandona, A. (2009). Best Practices in Credit Accessibility and Corporate Social Responsibility in Financial Institutions. *Journal of Business Ethics*, 87, 251-265.

Rose, J. (2007) Corporate Directors and Social Responsibility: Ethics versus Shareholder Value. *Journal of Business Ethics*, 73, (3), 319-331.

Runhaar, H. & Lafferty, H. (2009). Governing Corporate Social Responsibility: An Assessment of the Contribution of the UN Global Compact to CSR Strategies in the Telecommunications Industry, *Journal of Business Ethics*, 84, 479–495.

Salam, M. (2009). Corporate Social Responsibility in Purchasing and Social Chain, *Journal of Business Ethics*, 85, 355–370.

Sen, S. & Bhattacharya C. B. (2001). Does Doing Good Always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility. *Journal of Marketing Research*, 38, (2), 225–243.

Shen, C. & Chang, Y. (2009). Ambition Versus Conscience, Does Corporate Social Responsibility Pay off? The Application of Matching Methods, *Journal of Business Ethics*, 88, 133-153.

Spector, P. (1975). Relationships of Organizational Frustration with Reported Behavioral Reactions of Employees, *Journal of Applied Psychology*, 60, 635-637.

Turker, D. (2009). Measuring Corporate Social Responsibility: A Scale Development Study, *Journal of Business Ethics*, 85, 411–427.

Ullmann, A. (1985). Data in search of a theory: A critical examination of the relationship among social performance, social disclosure, and economic performance. *Academy of Management Review,* 10, 450–477.

Vance, S. (1975). Are Socially Responsible Firms Good Investment Risks? *Management Review,* 64, 18–24.

Vintila, G. & Moscalu, M. (2009). Aspects Regarding the Development and the Integration of the Corporate Social Responsibility Concept in Firms' Behaviour. Particularities for Small and Medium-sized Enterprises. Asociatia Generala a Economistilor din Romania, *AGER*, 7, (536), 53-62.

Waddock, S. & Graves, S. (1997). The Corporate Social Performance–Financial Performance Link. *Strategic Management Journal,* 18, 303–319.

Wagner, T., Lutz, J. R., & Weitz, B.A. (2009). Corporate Hypocrisy: Overcoming the Threat of Inconsistent Corporate Social Responsibility Perceptions. *Journal of Marketing*, 73, (6), 77-91.

Weyzig, F. (2009). Political and Economic Arguments for Corporate Social Responsibility: Analysis and a Proposition Regarding the CSR Agenda. *Journal of Business Ethics,* 86:417–428.

Zu, L. & Song, L. (2008). Determinants of Managerial Values on Corporate Social Responsibility: Evidence from China, *Journal of Business Ethics*, 88, 105-117.