

## GOVERNANCE IN A GLOBALIZED WORLD: THE LIMITATIONS OF CORPORATE SOCIAL RESPONSIBILITY

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The Coca-Cola Corporation<sup>1</sup> promotes itself as a responsible corporation while people from India and Colombia to the United States and Europe criticize the company's business practices. Coke, like many other transnational corporations (TNCs), has adopted corporate social responsibility (CSR) policies to protect its revenue and the reputation of its global goods and brand. The company continues to promote its CSR agenda to address the social opposition it has faced since re-entering India in 1993. Using the movement against Coke in India as a case study, this paper examines the problems with CSR and how firms can employ CSR policies to quell oppositional social movements.<sup>2</sup> Through initiatives such as corporate partnerships with development agencies and corporate sponsorship of non-governmental organizations (NGOs), companies, like Coca-Cola, blur the boundaries between markets and movements in order to minimize the effects of popular opposition to global goods. CSR is a discourse that helps companies "greenwash"<sup>3</sup> (Greer and Bruno 1996) their images and appear more responsible without making meaningful changes to their business practices. Rather than being used to curtail the harmful effects of economic globalization and TNCs, CSR is typically employed to limit governmental regulation and justify increased foreign investment in the Global South (Blowfield 2005). As a result, CSR furthers the neoliberal agenda, which promotes economic globalization and foreign investment as the best means to achieve social and sustainable development.

Scholars have highlighted the need for more empirically-informed studies of CSR, particularly in the Global South. This paper responds to their calls and contributes to the critical CSR research agenda (Preito-Carrón et al. 2006:979) as it analyzes the effects, ideological tenets, and impact of CSR initiatives. Additionally, this work advances scholarship as it examines how CSR policies affect transnational struggles for sustainable development.<sup>4</sup> Unlike the majority of scholarship within critical CSR studies, this analysis illustrates the inability of the framework to limit the harmful effects of TNCs in underdeveloped countries. The case study of Coca-Cola in India challenges the stance of proponents<sup>5</sup> and even some critics<sup>6</sup> who, to varying degrees, acknowledge CSR as a useful means to achieve progressive social change as well as social and sustainable development.

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<sup>1</sup> Throughout the paper I also refer to the Coca-Cola Corporation by its popular name—Coke.

<sup>2</sup> This paper is derived from my dissertation research and is based on eight months of ethnographic fieldwork including in-depth interviews in three sites in India: New Delhi, Delhi; Mumbai, Maharashtra; Mehdiganj, Uttar Pradesh; and Plachimada, Kerala. I conducted one hundred and five semi-structured in-depth interviews with people in and outside of the Anti-Coca-Cola Movement including activists, government officials, scholars, villagers, farmers, NGO workers, and current as well as former Coca-Cola employees.

<sup>3</sup> Jay Westerveld coined the term "greenwash" in 1986 to describe the business practice of promoting cost saving measures under the guise of environmental policies.

<sup>4</sup> In 1987, The World Commission on the Environment and Development's (WCED) Brundtland report, *Our Common Future*, defined sustainable development as, "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED 1987:43).

<sup>5</sup> Proponents of CSR include Epstein and Roy 2003, Wagner and Schaltegger 2006, Figge et al. 2002, Holliday et al. 2002, Porter and van der Linde 1995

<sup>6</sup> For additional critiques of CSR, see Blowfield and Frynas 2005, Jenkins 2005, Lund-Thomsen 2005, Newell and Frynas 2007, Preito-Carrón et al. 2006

## ***What is Corporate Social Responsibility (CSR)?***

Beginning in the 1960s corporate social responsibility (CSR) and a variety of related concepts, including corporate social responsiveness, corporate citizenship,<sup>7</sup> and corporate social performance, became popular within American and European business communities and civil society.<sup>8</sup> There is much ambiguity in the use and application of CSR, and it is a contested term (Moon 2007). The definition usually cited presents CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (Commission of the European Communities 2001:8). From this definition and popular discussions, it is clear that CSR focuses on companies’ self-regulation and promotes improving their social, environmental, and human rights records—their triple bottom line (Utting 2005:375). CSR is a discourse as well as a set of managerial practices that usually exceed companies’ legal obligations and consider firms’ social, moral, and ethical obligations to society.

Different businesses and industries implement CSR in a variety of ways, but there are some widely used programs. Corporations’ CSR reforms often involve one or more of the following: codes of conduct; stakeholder dialogues; auditing; obtaining certification in environmental protection and labor guidelines; producing environmental, social, and financial impact assessment reports; and partnering with community groups, NGOs, and development organizations (Shamir 2004, Utting 2005). The Coca-Cola Corporation for example produced corporate sustainability reports in 2003 and 2007/2008. It also partners with the agencies including the U.S. Agency for International Development (USAID), United Nations Development Program (UNDP), and World Wildlife Fund (WWF) on a range of community projects. Firms can also choose to join agreements established by international organizations like the United Nations. Hundreds of TNCs including Coca-Cola have also joined the UN’s Global Compact, which is a voluntary and unenforceable agreement that includes ten principles on labor conditions, human rights, and the environment. Given the numerous ways to implement CSR, there is little standardization in its application, but its popularity within business and development communities continues to grow.<sup>9</sup>

Just as there are multiple ways to implement CSR, there are many reasons firms adopt programs—companies’ CSR initiatives can be reactive, defensive, accommodative, or proactive measures (Carroll 1979). CSR became a common way to respond to pressure from consumers, shareholders, activists, and the general public during the 1980s and 1990s. The push for CSR has also come from the business community. Peter Utting calls the top-down promotion of CSR by corporations “the movement of business” (2005:378). Firms advocated for CSR at global conferences such as Rio Earth Summit in 1992 (Clapp 2007) and the 2002 World Summit on Sustainable Development (WSSD) in Johannesburg (Hamann et al. 2003). TNCs have used CSR to pre-empt national, international, and transnational governance and further their investments in the Global South. The business community and transnational financial institutions (e.g. World

<sup>7</sup> I view CSR and related concepts of corporate social responsiveness, corporate citizenship, and corporate social performance as synonymous since much of the business community uses these terms interchangeably. Swanson and Swanson and Niehoff (2001) and Waddock (2001) also argue that these terms share the same meaning (Banerjee 2008).

<sup>8</sup> One of the first influential texts to examine the relationship between business and society in relation to corporate responsibility was Bowen’s *Social Responsibilities of the Businessman* published in 1935 (Garriga and Melé 2004:51).

<sup>9</sup> There are some universal certifications such as ISO 14001 and SA8000 that companies can obtain if they meet specified environmental and labor standards.

Bank (WB) and International Monetary Fund (IMF)) also promote CSR to limit state intervention. CSR provides companies with a discourse that suggests minimal outside regulation is necessary because firms' business practices are already being effectively managed in house. Since CSR relies on companies' voluntary self-regulation, the concept complements the neoliberal agenda to limit government intervention in business affairs and the marketplace.

### ***India's Anti-Coca-Cola Struggle***

Coca-Cola, like many other TNCs, employs CSR to illustrate that the company is a responsible business that promotes countries' development. The Coca-Cola Corporation re-entered India after the government lifted bans on foreign investment in the early 1990s. The World Bank and IMF pressured India to join the global economy (Nagaraj 2006), and Coke's presence in the country is a consequence of India's new focus on economic globalization. In its 2003 citizenship report *Living Our Values*, Coke asserts, "We will integrate principles of environmental stewardship and sustainable development into our business decisions and processes," and goes on to state that, "The Coca-Cola Company exists to benefit and refresh everyone it touches." For the thousands of people protesting against Coca-Cola in India, the company's CSR policies and commitment to environmental stewardship are of little significance.

The first social movement against Coke in India began in the small hamlet of Plachimada, Kerala. On Earth Day in 2002, Mylamma and 1,500 protesters formed a human chain around one of Coca-Cola's bottling plants in Plachimada. Men, women, and children inaugurated the Anti-Coca-Cola Struggle and demanded that Coca-Cola "Quit Plachimada, Quit India." In a state known for its monsoons, lush vegetation, and rice production, protesters stated that the company's unsustainable business practices were depleting and polluting the community's land and only source of water—the ground water. Protesters also charged the company with selling its toxic waste—a sludge—to unsuspecting farmers as a fertilizer. The movement grew and strengthened over the next two years, and it additionally charged Coca-Cola with privatizing the community ground water, destroying people's livelihoods, and impeding sustainable development in the village. What started as a local protest against unsustainable development became a national struggle against Coca-Cola and India's neoliberal development policies. In response, Coke, like many other TNCs, has instituted and increased its corporate social responsibility initiatives and philanthropy to mitigate the impact of boycotts and protests on its sales around the world.

### ***Problems with CSR: Coca-Cola's Corporate Citizenship***

Coca-Cola and all TNCs must appease their stakeholders who include investors, employees, consumers, and the communities in which they operate. Corporations use the discourse of CSR to satisfy these groups, who often have competing interests. CSR policies enable companies to gain the trust of diverse stakeholders without fundamentally changing their profit-seeking nature. Corporations, which are legally obligated to provide economic gains for investors, must also prevent and suppress opposition to their business practices. The moral and business cases for CSR help corporations negotiate with competing groups to ensure companies economic success. The moral case for CSR considers both the company's long term survival (Goodpaster and Matthews 2003) and its need to act according to economic, legal, ethical, and

discretionary standards (Carroll 1979). “The business case” emphasizes how companies’ profits are enhanced by CSR reforms (see Holliday et al. 2002, Epstein and Roy 2003, Wagner and Schaltegger 2006). Savvy CEOs like Neville Isdell from Coca-Cola play to the business community by making the business case for CSR and reassuring activists by stressing its moral tenets. In his speech at the Committee for Economic Development’s award ceremony, Isdell stated, “If we do not act responsibly, society will not give us the social license to continue to operate” (2006). As Coca-Cola’s CEO acknowledges, Coke needs more than just a business license to operate; its success also depends on the public’s support and approval. CSR discourse helps the corporation simultaneously pursue both ends and address the concerns of all stakeholders.

CSR initially appears to be a viable way to mitigate corporate misdeeds, but analyzing the business case for CSR exposes its limitations as a governance and development tool. To start, the business case suggests that companies can maintain or maximize profits at the same time that they improve their social and environmental business practices. This logic is in line with neoliberal ideology, which promotes the free-market as the best means to foster economic growth, prosperity, and sustainable resource management. In the business case for CSR, economic growth is not understood to be antithetical to human and environmental wellbeing. The belief is that CSR creates the opportunity for win-win situations. According to the business case, companies can simultaneously create employment opportunities and new consumers to buy their products (Lodge and Wilson 2006, Wilson and Wilson 2006), reduce pollution and costs at the same time by instituting reforms such as recycling, and conserve natural resources as they increase efficiency. Here business and social objectives are not at odds; on the contrary, business activities are seen to improve social development and environmental management. Corporate citizenship is the magic formula that offers a way to recognize environmental concerns and human rights while enhancing a company’s reputation and bottom line.

Endorsing CSR’s mantra of eco-efficiency, Coca-Cola announced at the 2007 WWF meeting on World Environment Day in Beijing that it would increase its water recycling and aim to become a water neutral company (Batson 2007).<sup>10</sup> Also in the company’s *2007/2008 Sustainability Review*, it reports a 2 percent improvement in water use at its bottling factories and highlights that it contributes to more than 120 community water projects in 50 countries (2008:3). One can interpret the company’s environmental consciousness as a positive outcome of the business case for CSR; reducing the company’s water usage improves its bottom line and puts less strain on water resources. Yet, these initiatives do not address the inherent problems with Coca-Cola’s unsustainable business practices in water-scarce regions. The emphasis on water reduction is a defensive public relations maneuver and a reaction to the movements against Coca-Cola in India and the growing awareness of water shortages around the world. The first indication that its water conservation efforts are little more than corporate greenwashing is that Coca-Cola did not identify a deadline when it would attain water neutrality. It proposed water neutrality as a general CSR objective rather than a regulation to which it can be held accountable.

For Coca-Cola to become water neutral, it would need to recycle and replace the same amount of water that it uses to make its products. Coca-Cola is not claiming to make each of its

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<sup>10</sup> The idea of water neutrality is derived from the concept of carbon neutrality.

plants water neutral; instead it is focusing on becoming a water neutral company. To advance this goal, it gave twenty million dollars to the WWF to support water conservation projects in seven large river basins including the Rio Grande and Rio Bravo in the United States and Mexico, the Yangtze in China, and the Danube in Europe. While water neutrality is a laudable idea, in reality recharging ground water in the United States does not replenish the ground water near Coke's bottling plant in Plachimada, India. Even if the company could attain overall water neutrality, it would not lessen the impact of the company's operations on communities, especially those in the Global South where water is scarce and poor communities cannot afford to purchase potable water.

Similarly Coke's data on reducing its overall water usage by two percent masks the differences between its operations in different countries and regions. Water usage at some plants, for example those in India, might remain the same or even increase, but the company's total water usage might decline because of decreased sales or increased efficiency at a few factories in other countries. Coke can advertise that it is reducing its overall water use and its bottom line, but again this reveals nothing about operations in specific locations. Lund-Thomsen states that the business case "depoliticizes the role of TNCs in the [Global] South and ignores the gap which is often identified between the stated intentions of TNCs and their actual behavior in relation to poor communities" (2005:4). In effect, Coke's CSR initiatives based on the business case might improve Coca-Cola's financial bottom line and its reputation, but they do little to address the problems it creates in countries like India.

To combat the critique that the business case for CSR often excludes the interests of marginalized groups, many corporations and business-interest NGOs promote the multi-stakeholder approach (O'Rourke 2002). This managerial model maintains that economic growth is possible and even advanced when the needs and interests of all stakeholders are considered and integrated into business practices (see Epstein and Roy 2003, Wagner and Schaltegger 2006, Figge et al. 2002, Holliday et al. 2002, Porter and van der Linde 1995). Considering all stakeholders' viewpoints as called for by many CSR models enables companies to increase their legitimacy, competitive advantage, employee satisfaction, and investor confidence.

Although the multi-stakeholder approach appears to be a positive reform, it is shortsighted because it is a corporate led, top-down framework that inherently prioritizes business interests. Companies set the agenda and, at best, listen to public feedback and concerns. The multi-stakeholder model also presumes that all affected members (workers, community members, customers, and management) have equal amounts of power, resources, and access to the spaces in which conflicts can be resolved. In practice, the poor are typically excluded from this process because of their lack of power. The approach also assumes that members of the public and government will want to talk to or partner with companies and that conflicts can be solved through open dialogue because disagreements are due to differences in opinion rather than fundamental differences in interest (Newell and Frynas 2007:676). Newell and Frynas (2007) note that ideal conditions for open stakeholder dialogue are rarely present in most of the world. By far, the biggest problem with the multi-stakeholder approach is that it uses the business framework and language (e.g. stakeholders) to determine who can and cannot participate in the dispute process. Citizens are turned into stakeholders, and persons who might

not be directly affected by a company's activities (non-stakeholders) such as environmental groups can be excluded from dialogues and negotiations.

The conflict in Plachimada illustrates the limitations of CSR and the multi-stakeholder approach. In India, Coca-Cola did not employ this approach because it was very clear that the protesters' social and environmental interests contradicted Coke's business objectives. No amount of dialogue could resolve the unsustainable nature of Coke's operations in Plachimada. The company used too much of the limited ground water and no discussions could make its water-intensive business feasible. Knowing that the company's and community's interests were incompatible, Coca-Cola did not hold any multi-stakeholder dialogues to address the conflict. Instead the company has taken the approach of countering claims that Coke's operations deplete the ground water. It commonly states that rain levels have decreased in areas such as Kaladera, Mehndiganj, and Plachimada where locals continue to protest against the company. Coca-Cola posits that declining rainfall is the reason water resources have diminished and that the company is not to blame. The fact that precipitation has decreased does not mean Coca-Cola has not contributed to ground water depletion. As one farmer in Mehndiganj aptly stated, "We can't make it rain, but we can stop the company from using up the ground water." Reductions in rain and available water demonstrate that water-intensive businesses such as Coca-Cola's bottling plants exacerbate water shortages. Those who support the company in water-scarce regions prioritize industry over agriculture and people's right to water.

In addition to the business case for CSR, the Coca-Cola Corporation advocates the social obligations of business to appeal to communities, activists, NGOs, and socially conscious consumers. Corporations that advance their ethical responsibilities envision themselves not only as profit seeking entities but formulate "a much wider scope for [their] potential interventions and contributions" (Jamali and Mirshak 2006:245). On its Indian website, Coca-Cola advertises that it promotes economic growth in India and that it is a valuable asset to states such as Kerala. Although the moral case for CSR is popular, there is little evidence that businesses' CSR initiatives in the Global South contribute to social development. Published empirical studies overwhelmingly analyze CSR practices of large scale firms in the United States and Europe<sup>11</sup> and have not illustrated the benefits of CSR in the Global South. There is little empirical evidence to support the claim that CSR spurs development. Additionally, goods produced by CSR firms are typically not accessible to the poor. Most TNCs produce products for export or goods that are sold to high-income consumers in the Global South (Blowfield 2005). In India, purchasing a Coca-Cola beverage for approximately fifty cents is impossible for seventy percent of the population who lives on less than two dollars a day. Despite this reality, Coca-Cola, along with many other corporations, academics, members of civil society, and people in the mainstream development community, endorses CSR and economic globalization as ways to achieve sustainable growth and development (Blowfield 2005:519).

Another limitation of relying on CSR as a development tool is that in the race to the bottom, many TNCs move to countries where operations and labor will be cheapest. To attract companies, the first thing governments frequently do is waive taxes and business fees. Coca-Cola received numerous tax incentives to move to Plachimada, Kerala. The state had to compete

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<sup>11</sup> Jamali and Mirshak's (2007) extensive review of business literature on CSR demonstrates that most academic studies of CSR concentrate on companies operating in the First World.

with other Indian states and entice Coca-Cola to build its bottling plant in Kerala. Money that could have been used to fund hospitals and schools was consequently lost. As national and local governments compete with other areas for foreign investment, they often forego tax revenues that could come from foreign investment. Therefore, CSR's usefulness is limited because it does not address structural problems with foreign investment and economic globalization. Companies like Coke continue the race to find the cheapest areas in which to operate and escape corporate taxes. As CSR is oriented towards business interests, there is no incentive for firms to institute voluntary measures to prohibit tax avoidance and the race to the bottom. Furthermore, CSR is not a useful development tool because it only acknowledges a limited number of workers' rights. Again, the concept is rooted in business culture and does not restrict companies' abilities to fire workers or close factories without compensating employees (Blowfield 2005:517).

Moreover, as companies voluntarily adopt and enforce CSR policies, they may develop reforms, but never incorporate them into their business practices. In all of the movements against Coca-Cola in India, protesters asserted that the company impeded their human right to water. In its *Replenish Report*, Coke asserts it is "committed to the good health and well being of communities around the world." Yet, all of the movements against Coke in India argue that the company depleted public ground water, generated private profits, and polluted the remaining ground water. Coke failed to acknowledge people's human right to water and it prioritized domestic use over water for industry. Now, seven years after the Anti-Coca-Cola Movement in Plachimada first began, the state provides piped water and sends water tankers to the village. Women line up at public water taps with their colorful water jugs to collect the government water that is made available every other day for a few hours. The ground water is still too polluted to consume, and the government bears the financial burden of providing water for villagers.

Proponents and even some critics of CSR note that the concept can be useful as it can lead to corporate practices that exceed countries' legal requirements. The logic is that in countries with few laws and little government oversight, CSR can actually enhance corporate regulation (Blowfield and Frynas 2005). This argument is implausible because many TNCs operate in the Global South to take advantage of countries' lenient laws and governance. If we concentrate on getting these firms to adopt CSR policies, we do not tackle the structural reasons such as global capitalism, weakened states, and unequal trade agreements that attracted companies to developing countries in the first place. Focusing on CSR also ignores the reality that most companies in the Global South do not comply with existing laws (Bhushan 2005). Coca-Cola, for instance, was instructed by Kerala's State Pollution Control Board (KSPCB) to supply people in Plachimada with drinking water under the state's polluter pays policy. Coke only provided water to a few residents for a short time, and then ignored the state's instructions. If companies in the Global South do not follow existing laws, it is naive to think that additional voluntary reforms will enable TNCs to contribute to countries' development. Time, money, and effort would be better spent requiring companies to follow existing laws designed to protect citizens' rights. Focusing on CSR detracts from efforts to enforce legal sanctions and progressive laws that can curb the destruction caused by companies, which necessarily prioritize firms' financial interests.

Another shortcoming of CSR and industrial development is the inherent assumption that job creation alleviates poverty and facilitates development. The problem here is that poverty is defined simply along economic lines, but poverty is not only caused by a lack of income. Creating jobs does not ensure that these positions provide a livable wage or address the causes of poverty, which include social hierarchies and discrimination. Existing inequalities based on differences (including one's class, caste, race, sexuality, age, ethnicity, and gender) are often used to exclude people from labor markets (Newell and Frynas 2007:673), and economic growth and CSR do not address these problems.

Plachimada provides a striking example of the limitations of viewing poverty simply as an economic problem that can be solved with CSR, foreign investment, and job creation. Protesters in Plachimada opposed Coca-Cola not only because it destroyed their environmental resources, but because the company did not provide equal access to employment opportunities. In fact, people were disenfranchised when Coca-Cola bought and built its factory on thirty-five acres of rich agricultural land. Dozens of Adivasis and Dalits in Plachimada who had worked in the fields of land-owning families were forced to travel four miles or more each day in search of work. The ten land-owning families who sold their land to Coca-Cola assured their ex-laborers that they would have steady jobs when Coke's factory opened. In actuality, Coca-Cola managers worked with local politicians to distribute jobs to party supporters, and denied most Adivasis and Dalits employment on the pretext of their lack of formal education. As Adivasis and Dalits are economically and politically marginalized in Kerala, local politicians did not offer them the limited number of jobs available at the factory. People were infuriated and saddened that they could not get a job washing bottles or scrubbing the factory's floor because they had little schooling. Clearly, most Adivasis and Dalits did not benefit from Coke's presence in Plachimada because they are discriminated against and largely excluded from the state's political system. This example illustrates that job creation alone does not solve poverty. Simply creating jobs did not address the caste, class, and political marginalization of Adivasis and Dalits in Kerala. In fact, the factory further disenfranchised people as they had to spend more time and money to seek employment outside of their village. This example reveals the dangers of assuming that industrialization necessarily leads to social development and that companies' CSR policies enable corporations to balance economic, social, and environmental concerns.

CSR like job creation has a limited capacity to alleviate poverty and foster social and sustainable development. CSR policies stress what firms should not do—for example, do not use child labor, do not discriminate, do not engage in corruption, etc.—in order to protect business interests. For CSR measures to reduce poverty, they would need to have an explicitly pro-poor orientation, which runs counter to business culture and the business case for CSR (Jenkins 2005). In Plachimada, if Coca-Cola sincerely wanted to help impoverished locals, the company could have recruited the poorest villagers to work in the factory, and Coke would not have worked with politicians to allocate coveted jobs to party members. Again, due to its business orientation, CSR like economic growth is not designed to ameliorate poverty, especially not in the Global South.



## Conclusion

CSR is not a useful development tool because it is designed only to mediate the conflicting agendas of profit seeking, environmental management, and stakeholders' rights. It necessarily relies on voluntary reforms and does not change companies' primary objective from profit maximization to social development. At best, CSR tempers some of the destructive effects of corporations' profit seeking. At its worst, CSR is nothing more than window dressing and a public relations strategy that enables firms to pre-empt and squash government and public intervention, which can lead to increased legal corporate accountability. This paper focused specifically on the movement against Coca-Cola in India and therefore did not present an exhaustive account of the problems with CSR. Yet, the case study presents evidence of the limitations of the concept, especially in the Global South. CSR is rooted in a business culture and allows companies to define what constitutes environmental management and sustainability. CSR policies do not impede corporations' ability to promote economic growth over social and sustainable development. The discourse enables companies to continue the race to the bottom as it does not challenge profit maximizing behavior such as tax avoidance. Worst of all CSR has been employed by corporations to quell dissent and social movements, which can encourage meaningful reforms. Much of the business community endorses CSR because it offers a legitimizing discourse, through which firms can resist government regulation, can co-opt NGOs and non-profits, and suppress public opposition.

Governments and members of civil society should concentrate on increasing and enforcing countries' existing laws through corporate accountability initiatives. Furthermore, energy can be better spent working towards transnational regulatory systems that rely on independent monitoring and enforceable punishments. Scholars (see Lund-Thomsen 2005, Hamann et al. 2003) have discussed the benefits and drawbacks of focusing on corporate accountability rather than CSR. Here I offer the concept of corporate accountability as only one alternative to CSR. The main point is that governments and those in the development community should abandon efforts to use CSR to generate social and sustainable development in the Global South. Energy and funding would be better spent on new, creative initiatives and strategies that are not inherently flawed and predisposed to putting private business interests above public welfare.

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