Corporate Citizenship and Social Responsibility Policies in the United States of America

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Purpose
The scope of this case study is to outline relevant regulatory guidelines on environmental, social and governance issues in the United States of America (USA or U.S.). This contribution includes a thorough analysis of several institutional frameworks and guiding principles that have been purposely developed to foster corporate citizenship behaviours.

Design/methodology/approach
A case study methodology involved a broad analysis of U.S. regulatory policies, voluntary instruments and soft laws that have stimulated organisations to implement and report their responsible behaviours.

Findings
This contribution ties the corporate citizenship behaviours with the institutional and stakeholder theories. The case study evaluated the USA's federal government, bureaus and its agencies' policies on human rights, health and social welfare, responsible supply chain and procurement of resources, anticorruption, bribery and fraudulent behaviours; energy and water conservation practices as well as environmental protection, among other issues.

Research Implications
Past research may have not sufficiently linked corporate citizenship with the corporate social responsibility (CSR) paradigm. This research reports how different U.S. regulatory institutions and non-governmental organisations (NGOs) are pushing forward the social responsibility, environmental sustainability as well as the responsible corporate governance agenda.

Originality /value
This research critically analyses U.S. policy and regulatory instruments including relevant legislation and executive orders that are primarily intended to unlock corporate citizenship practices from business and industry. It has also provided a conceptual framework for the corporate citizenship notion. In conclusion, it implies that there are business and political cases for corporate citizenship.

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Introduction

The US markets for labour and capital are fairly unregulated as there are low levels of welfare state provisions (Kalleberg, 2013; Beaman, 2012). Consequently, many social issues, such as education, healthcare or community investment have traditionally been at the core of corporate social responsibility (CSR) in the USA (Camilleri, 2016; Crane, Matten & Spence, 2013; Welford, 2005). The corporate social responsibility (CSR) initiatives and the communicating activities within the areas of philanthropy, stewardship, volunteerism and environmental affairs may not be treated as a regulatory compliance issue in the USA context. CSR is often characterised by the businesses' voluntary societal engagements as they are not obliged to undertake social and environmental responsibility practices. Such laudable behaviours are also referred to as corporate citizenship (Fifka, 2013; Matten and Crane, 2005) that encompass responsible behaviours that go beyond financial reporting requirements (Iyer and Lulseged, 2013). These organisational behaviours are particularly evidenced in cause-related marketing, stewardship initiatives, philanthropic and charitable contributions (Porter and Kramer, 2002; Varadarajan and Menon, 1988). In fact, U.S. companies donate ten times as much as their British counterparts (Brammer and Pavelin, 2005) However, many of them may have lower credentials on their environmental responsibility. The USA is consuming some 207 percent of its ecological capacity (Worldwatch, 2015.) and the average U.S. citizen uses 11 times as many resources as the average Chinese, and 32 times as much as the average Kenyan (Worldwatch, 2015.). The United States was a net importer of 67 non-fuel minerals and metals out of the 92 tracked by the U.S. Geological Survey (2010). Nonetheless, the U.S. policy makers handle the

contentious issues that are related to global warming or the use of genetically modified organisms in food production quite differently than their counterparts (Doh and Guay, 2006). In other parts of the world, the provisions of healthcare or the other matters pertaining to the climate change have traditionally been considered in the realms of government's responsibilities. Therefore, corporate responsibilities for social and environmental issues have become the object of codified and mandatory regulation in certain jurisdictions (Camilleri, 2015). The larger firms rather than small and medium sized enterprises (SMEs) are the leading actors and drivers of CSR engagement and sustainable behaviours.

In this light, this case study reviews the U.S. regulatory policy and guiding principles on environmental, social and governance issues (that are primarily intended for large organisations). It includes a thorough analysis of the corporate citizenship policies of the US federal government, bureaus, agencies and NGOs; and makes specific reference to relevant legislation in order to substantiate the argumentation of this contribution. The U.S. regulatory instruments include federal legislation, state regulation, formal accreditation systems and soft laws that stimulate businesses and large organisations to implement and disclose the corporate citizenship activities to their stakeholders. Firstly, this paper provides a conceptual framework of the notion of corporate citizenship as it draws reasonable comparisons with its related concepts. Secondly, it analysed the findings of previous empirical studies that investigated how responsible organisations were engaging in economic, legal, ethical and discretionary behaviours toward their stakeholders. Thirdly, it reviewed the USA's guiding principles on corporate citizenship and human rights; labour and supply chains; anticorruption; energy and the environment; as well as health and social welfare among other issues. This article provides an interesting discussion on corporate citizenship practices as it links this subject with the stakeholder, institutional and legitimacy theories.

Finally, this broad research implies that the organisations' ought to anticipate the regulatory pressures toward socially and environmentally responsible behaviours. More importantly, it suggests that it is in their interest to forge strong relationships with their diverse stakeholders.

The Social Responsibility and Corporate Citizenship Concepts

Initially, the corporate citizenship term was typically used to describe the corporations as social institutions. Therefore, this notion is rooted in political science as it directs corporations to respond to non-market pressures. Throughout the years, the corporate citizenship agenda has been wrought from distinctive CSR theories and approaches. Carroll (1979) attempted to synthesise the fundamental principle of social responsibility. He explained the rationale behind social responsibility initiatives and went on to describe the corporate responses to social issues. Businesses always had a commitment towards society as they are obliged to engage in economic, legal, ethical and discretionary (philanthropic) activities (Carroll, 1979). Therefore, corporate citizenship has potential to unlock significant benefits to both business and society (Carroll and Shabana, 2010).

Sound environmental practices could be linked to improvements in economic performance and productivity, operational efficiencies, higher quality, innovation and competitiveness (Porter and Kramer, 2011). Hence, CSR can be strategic in its intent and purposes (Basu and Palazzo, 2008; Burke and Logsdon, 1996). An integration of these different perspectives has led to the definition of corporate citizenship. The conceptual grounds to better understand the nature of corporate citizenship can be found in the bodies of literature on corporate social responsibility (e.g., Carroll, 1979), corporate social responsiveness (e.g., Clarkson, 1995), corporate social performance (e.g., Wartick and Cochran, 1985; Wood, 1991; Albinger and Freeman, 2000), the theory of firm" (McWilliams & Siegel (2001), stakeholder engagement

(Strand and Freeman, 2013); and other enlightened 'self-interest' theories; as CSR could be a source of opportunity, innovation and competitive advantage (Porter & Kramer, 2006).

For instance, CSR's economic responsibilities include the obligations for businesses to maintain economic growth, and to meet consumption needs. The economic component of CSR represents the fundamental social responsibility of businesses. Many firms produce goods and services and sell them at fair prices. This will in turn allow them to make a legitimate profit and to pursue growth. Legal responsibilities imply that businesses must fulfil their economic mission within the extant framework of regulations and legal parameters. The legal component recognises the obligation of the enterprise to obey the laws. However, it could prove harder to define and interpret the ethical responsibilities of businesses. This component is often referred to as a "grey area", as it "involves behaviours and activities that are not embodied in law but still entail "performance that is expected of business by society's members" (Carroll, 1979:30). The ethical responsibilities suggest that businesses ought to abide by moral rules that define appropriate behaviours within a particular society. Another category of corporate responsibility is related to discretionary, voluntary or philanthropic issues. Corporate philanthropy is a direct contribution by a corporation to a charity or cause, most often in the form of cash grants, donations and/or in-kind services (Kotler and Lee, 2005).

This category of social responsibility is totally dictated at the "discretion" of the organisation as there are no laws or codified expectations that guide the corporations' activities (Rasche, De Bakker and Moon, 2013). "Discretionary responsibilities include those business activities that are not mandated, not required by law, and not expected of businesses in an ethical sense" (Carroll, 1979:500). Practically, some examples where organisations meet their

discretionary responsibilities, include; when they provide day-care centres for working mothers, by committing themselves to philanthropic donations, or by creating pleasant work place aesthetics. Carroll (1991) described these four distinct categories of activity by illustrating a "Pyramid of Corporate Social Responsibility". His pyramid reflected the fundamental roles that are expected by business in society. Figure 1 presents a graphical depiction of Carroll's Pyramid of CSR:

Fig. 1 Carroll's pyramid of CSR

Be a good corporate citizen — Desired by society

Philanthropic Responsibilities

Do what is just and fair, Avoid harm — Expected by society

Ethical Responsibilities

Obey laws & Regulations — Required by society

Legal Responsibilities

Be profitable — Required by society

Economic Responsibilities

(Carroll, 1991; Carroll, 2016)

Eventually, Schwartz and Carroll (2003) suggested an alternative approach that is based on three core domains (economic, legal and ethical responsibilities). The authors produced a

Venn diagram with three overlapping domains; which were later transformed to seven CSR categories. This development was consistent with the relentless call on the part of the corporations toward the business case for CSR (Carroll and Shabana, 2010; Carroll, 2016). In a similar vein, Kotler and Lee (2005) demonstrated how a CSR approach had established a new way of doing business that led to the creation of value (Wheeler, Colbert and Freeman, 2003; Porter and Kramer, 2011) with a respectful and proactive attitude towards stakeholders (Strand and Freeman, 2013).

Corporate citizenship continues to receive specific attention, particularly by those facilities that are operating outside their own domestic markets. At the same time, multinational corporations (MNCs) have been (and still are) under pressure to exhibit "good corporate citizenship" in every country or market from where they run their business. MNCs have always been more closely monitored and scrutinised than the domestic firms. No doubt this will continue to be the case in the foreseeable future.

Measuring Corporate Citizenship

Several empirical studies have explored the respondents' attitudes and perceptions on corporate citizenship or its related constructs. Very often, their measurement involved quantitative analyses on organisational commitment toward responsible organisational behaviours (Maignan, Ferrell and Hult, 1999; Edmondson and Carroll, 1999; Pinkston and Carroll, 1996, Aupperle, Carroll and Hatfield, 1985). The first research study that has used Carroll's pyramid for CSR found that the construct's content validity and the instruments that assessed the categories were valid as there were four empirically interrelated, but conceptually independent components of corporate social responsibility (Aupperle et al., 1985). Recently, Carroll (2016) reiterated that these results were also supported by

Edmondson and Carroll (1999) and Pinkston and Carroll (1996). Other research has focused on investigations of managerial perceptions of corporate citizenship rather than focusing on corporate behaviours (e.g., Basu and Palazzo, 2008; Singhapakdi, Kraft, Vitell and Rallapalli, 1995). A number of similar studies have gauged corporate citizenship by adopting Fortune's reputation index (Fryxell and Wang, 1994; Griffin and Mahon, 1997; Stanwick and Stanwick, 1998), the KLD index (Fombrun, 1998; Griffin and Mahon, 1997) or Van Riel and Fombrun's (2007) Reptrak. Such measures expected the surveyed executives to assess the extent to which their company behaves responsibly toward the environment and the community (Fryxell and Wang, 1994).

Despite their wide usage in past research, the appropriateness of these indices still remains doubtful. For instance, Fortune's reputation index failed to account for the multi-dimensionality of the corporate citizenship construct; as it is suspected to be more significant of management quality than of corporate citizenship (Waddock and Graves, 1997). Fortune's past index suffered from the fact that its items were not based on theoretical arguments as they did not appropriately represent the economic, legal, ethical, and discretionary dimensions of the corporate citizenship construct. Hunt, Wood and Chonko's (1989) investigated broad based perceptions on (a) the extent to which employees perceive that managers are acting ethically in their organisations (b) the extent to which employees perceive that their managers are concerned about the issues of ethics in their organisations and (c) the extent to which employees perceive that ethical (or unethical) behaviour is rewarded (or punished) in their organisation. Other authors, including Webb, Mohr and Harris (2008) also explored the philanthropic values that were related to socially responsible consumption and its measurement.

Pinkston and Carroll (1994) identified four dimensions of corporate citizenship, including; orientations, stakeholders, issues and decision-making autonomy. They argued that by observing orientations, one may better understand the inclinations or the posturing behaviours of organisations with respect to corporate citizenship. They argued that the stakeholder dimension should better define to whom the organisation feels responsible as it could identify where the corporate citizenship issues are originating. Their decision-making autonomy was believed to determine at what organisational level corporate citizenship decisions are actually made. In a similar vein, Griffin and Mahon (1997) combined four estimates of corporate citizenship: Fortune's reputation index, the KLD index, the Toxic Release Inventory (TRI), and the rankings that are provided in the Directory of Corporate Philanthropy. They admitted that their four measures did not necessarily track one another. Such findings suggested that these indicators were not representative of the same underlying construct. Their items could have not been sufficient to provide an overall understanding of corporate citizenship.

Singh, De los Salmones Sanchez and Rodriguez del Bosque (2007) adopted a multi-dimensional perspective on three domains, including; commercial responsibility, ethical responsibility and social responsibility. Firstly, they proposed that the commercial responsibility of businesses relates to their continuous development of high quality products and truthful marketing communications of their products' attributes and features among customers. Secondly, they maintained that ethical responsibility is concerned with the businesses fulfilling their obligations toward their shareholders, suppliers, distributors and other agents with whom they make their dealings. Singh et al. (2007) argued that ethical responsibility involves the respect for the human rights and norms that are defined in the law when carrying out business activities. They hinted that respecting ethical principles in business relationships has more priority over achieving superior economic performance.

Their other domain, social responsibility is concerned about laudable behaviours. The authors suggest that businesses could allocate part of their budget to the natural environment, philanthropy, or toward social works that favoured the most vulnerable in society. This perspective supports the development of financing social and/or cultural activities and is also concerned with improving societal well-being (Singh et al., 2007).

Social and Environmentally-Responsible Policies

The national governments are usually considered as the main drivers on CSR policy. However, there are other actors within society, such as civil organisations and industry (Camilleri, 2015). It is within this context that a relationship framework has been suggested by Mendoza (1996) and Midttun (2005). It seems that at the time, there was a need for a deeper understanding of the governments' role and function in promoting CSR. Societal governance is intrinsically based on legitimacy and interdependent stakeholder relations (Albareda, Lozano and Ysa, 2007). The power relations between actors is often underestimated in the control of their legitimacy process (Lawrence, 2008). Political perspectives on legitimacy highlight the power relations between different actors as they propose environmental, social and governance conditions for the business (Mena & Palazzo, 2012; Scherer, Palazzo and Seidl, 2013; Vogel, 2005). There are different expectations and perceptions within each stakeholder relationship, which will have to be addressed in order to develop an appropriate CSR policy (Camilleri, 2015). Essentially, this relational approach is based on the idea that recent changes and patterns affecting the economic and political structure may transform the roles and capacities of various social agents (Albareda, Lozano, Tencati, Midttun and Perrini, 2008). These exchange relationships among different actors and drivers are shaping CSR policy and communications. The exchange arena that is depicted in

Figure 2 is exemplified in the U.S. government's comprehensive approach to providing support and guidance on areas of corporate conduct and sustainable behaviours.

Figure 2. Actors and Exchange Arenas
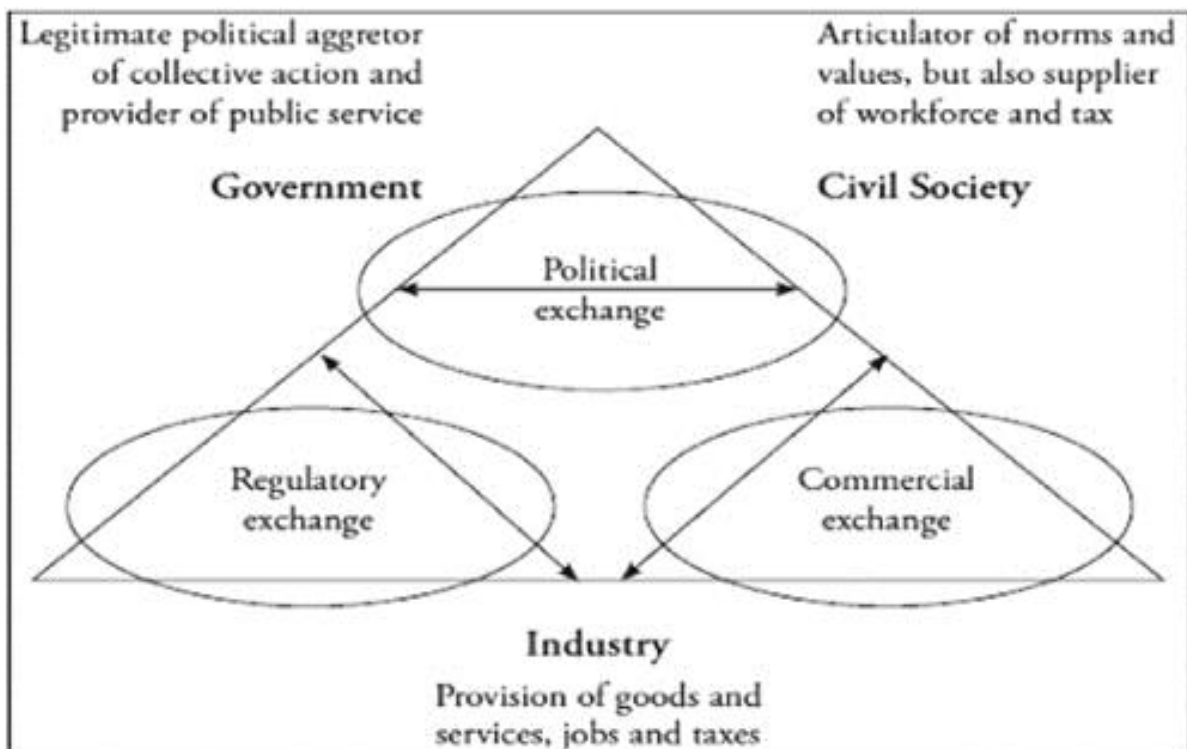
(Camilleri, 2015, Adapted from Albareda et al., 2007)

The U.S. secretary of state's agenda is to ensure effective coordination and partnerships with individual bureaus and offices in order to harness global economic tools that advance U.S. foreign policy goals on responsible initiatives. For example, the U.S. Bureau of Economic and Business Affairs (EB) leads a corporate social responsibility team. Its primary purpose is to promote responsible business practices and fostering sustainable development whilst

building economic security. This team provides guidance to U.S. companies and their stakeholders to engage in corporate citizenship. EB's CSR team supports major areas of responsible corporate conduct, including: 'good corporate citizenship', 'human rights', 'labour and supply chains', 'anticorruption', 'health and social welfare', 'contribution to growth and development of the local economy', 'innovation, employment and industrial relations', 'environmental protection', 'natural resources governance' including the Kimberley Process, 'transparency', 'trade and supply chain management', 'intellectual property' and the 'women's economic empowerment' among other issues. Most of EB's corporate policies are drawn from the Organisation for Economic Co-operation and Development (OECD) 'Guidelines for Multinational Enterprises' and from U.S. national contact point for the guidelines (as explained hereunder).

Human Rights, Labour and Supply Chains

In 1998, the Bureau of Democracy, Human Rights and Labour (DRL) set up a Human Rights and Democracy Fund (HRDF) to fulfil the bureau's mandate of monitoring and promoting human rights and democracy in the global context. The HRDF fund was designed to act as the department's "venture capital" fund for democracy and human rights issues, including; the promotion of democratic principles and personal liberties. Moreover, many U.S. states are continuously legislating to protect the human rights of individuals (including citizens, immigrants and non-nationals) within their territories. For example, the state of California has passed a bill (effective as of January 1st, 2012) that mandated retailers and manufacturers who generated more than $100,000,000 (in annual worldwide gross receipts) to disclose their non-financial reporting. These entities are expected to report (in their financial statements) how they are eradicating slavery and human trafficking from their direct supply chains

(Pickles & Zhu 2013). Such programmes enable the U.S. to minimise human rights abuses, to support democracy activists worldwide, to open political space in struggling or nascent democracies and authoritarian regimes, and to bring positive transnational change in society. DRL's important efforts have brought positive change as its funding of HRDF has grown from $7.82 million in 1998 to over $207 million in 2010 (HRDF, 2015).

In parallel, an 'Office to Monitor and Combat Trafficking in Persons' (TIP) works with business leaders to prevent and stop human trafficking. TIP does this by advancing the Luxor Guidelines, which focus on corporate policy, strategic planning, public awareness, supply chain tracing, government advocacy and transparency to reduce forced labour in supply chains. In 2015, TIP Office has awarded over $18 million in grants and cooperative agreements to combat human trafficking. This office continues to fund an emergency global assistance project that provides services on a case-by-case basis for individuals that have been identified as trafficked persons (TIP, 2015).

Currently, many NGOs and international organisations are working in tandem as they support 27 projects that address prosecution, protection and prevention of sex and labour trafficking in different places around the globe (TIP, 2015). On the 28th October, 2015, the Partnership for Freedom in collaboration with the Department of State and four other federal agencies launched "*Rethink=Supply Chains: The Tech Challenge to Fight Labour Trafficking*", an innovation challenge that calls for technological solutions that identify and address labour trafficking in global supply chains for goods and services. The Partnership for Freedom has awarded $500,000 in prizes and services that are aimed to spur innovative solutions to end human trafficking, and to support victims of human trafficking in the United States.

The USA made human trafficking illegal in 2000, after which it started to publish annual assessments of other countries' efforts to tackle it. But it has only slowly turned up the heat on offenders within its borders. Australia and the UK have recently passed light-touch laws requiring transparency in supply chains. This legislation required manufacturers and retailers that earn global revenues above the $100m threshold to list their efforts on how they are eradicating modern slavery and human trafficking from their supply chains. For the time being, a firm can comply by simply reporting that it is doing nothing. But it seems that few corporations are willing to admit such a statement that will surely affect their CSR credentials. Hence, this issue is forcing its way on to managers' to-do lists. The ILO has launched a fair-recruitment protocol which could be ratified by national governments. The ILO's intention is to cut out agents. In this light, TIP has partnered with Slavery Footprint to provide online tools to initiate marketplace action and ongoing dialogues between individual consumers and producers about modern slavery practices in supply chains (TIP, 2015).

Similarly, DRL continues to promote labour rights throughout the supply chain as it enforces labour law and provides due diligence. DRL has also strengthened legal advocacy that expanded livelihood opportunities for many individuals, as it advanced multi-stakeholder approaches. EB, in cooperation with DRL and other stakeholders, has coordinated the U.S. Department of State's participation in the Kimberley Process to stem the flow of conflict diamonds and to address their traceability across supply chains. In a similar vein, President Obama has recently endorsed the US Dodd–Frank Wall Street Reform and Consumer Protection Act in 2010. This act contained a supply chain sustainability provision in the form of a Conflict Minerals law. In a nutshell, this law required SEC-regulated companies to conduct third party audits on their supply chains in order to determine whether they were procuring conflict minerals (including; tin, tantalum, tungsten or gold) from the Democratic

Republic of the Congo. These SEC-regulated firms were mandated to create a report detailing their due diligence efforts as well as the results of their audits (which ought to be disclosed to the general public and SEC) The chain of suppliers and vendors of these reporting companies are expected to provide appropriate supporting information.

Good Corporate Citizenship and Anti-Corruption

The high-level, large-scale corruption by public officials that is also referred to as kleptocracy can have a devastating effect on democracy, the rule of law, and economic development. The corruption undermines sound public financial management and accountability at all institutional levels: It deters foreign investment in many countries, it stifles economic growth and sustainable development, it distorts prices, and undermines legal and judicial systems (INL, 2006). Those who contribute to such corruption by paying or promising to pay bribes or by giving other undue advantages to foreign public officials will undermine good governance and alter fair competition. The U.S. has long led by example in its enduring fight against corruption. Through its Foreign Corrupt Practices Act (FCPA) in 1977, the U.S. became the first country to criminally penalise its nationals and companies that bribe foreign public officials in commercial transactions. In fact, the United States denies safe haven to egregiously corrupt officials and other public figures as specified in the Presidential Proclamation 7750 (of January 2004). The United Nations Convention Against Corruption (UNCAC) has also provided a framework for international cooperation against corruption, including preventative and enforcement measures. The U.S. government has participated in drafting U.N. legislative guide materials prior to its implementation and enforcement (INL, 2006). The USA is also member of the OECD's Anti-Bribery Convention where EB

represents the U.S. Department of State within the OECD Working Group on Bribery in International Business Transactions.

Health and Social Welfare

In the United States, public education was not considered as a social welfare activity, probably because it is taken for granted, since its inception 125 years ago. On the other hand, public health and vocational rehabilitation are not included within the Social Security Act, but are present in separate Federal laws. However, medical care and cash benefits have always been provided under the workmen's compensation laws. These laws cover work-injuries and members of the armed forces and their dependents, and veterans who are entitled to medical care at public expense.

Interestingly, landmark reform on the Patient Protection and Affordable Care Act (PPACA), and the Health Care and Education Reconciliation Act (HCERA) of 2010 (H.R. 4872) was passed and enacted through two federal statutes. PPACA was signed in March 23, 2010. This act which is also known as 'Obamacare', provided the phased introduction over four years of a comprehensive system of mandated health insurance with reforms that were designed to eliminate "some of the worst practices of the insurance companies", including pre-existing condition screening and premium loadings, policy cancellations on technicalities when illness seems imminent, annual and lifetime coverage caps, among other issues. It also sets a minimum ratio of direct health care spending to premium income; and creates price competition that was bolstered by the creation of three standard insurance coverage levels to enable like-for-like comparisons by consumers; and a web-based health insurance exchange where consumers can compare prices and purchase plans (PPACA, 2010). This system preserves private insurance and private health care providers and provides more subsidies to

enable the poor to buy insurance. The Health Care and Education Reconciliation Act of 2010 (H.R. 4872), which amended PPACA (that was passed a week earlier), was enacted by the 111th United States Congress and became law on March 30, 2010 (Reuters, 2010). This latter act (H.R. 3221) also incorporated the Student Aid and Fiscal Responsibility Act (SAFRA) expanded federal Pell Grants to a maximum of $5,500 in 2010 and tied grant increases to annual increases in the Consumer Price Index, plus 1%. Therefore, SAFRA ended the practice of federal subsidization of private loans. This has translated to cutting the federal deficit by $87 billion over a period of 10 years.

Energy and the Environment

The Environmental Protection Agency (EPA) has also developed a variety of methods, tools and guidance programmes that are aimed at supporting the application of environmental sustainability. The Bureau of Energy Resources (ENR) advances U.S. interests with regards to secure, reliable and ever-cleaner sources of energy. ENR promotes good governance and transparency in the energy-sector as it supports the Extractive Industries Transparency Initiative (EITI). Countries implementing the EITI disclose information on tax payments, licences, contracts, production and other key elements that revolve around resource extraction. This information is disclosed in an annual EITI Report. This transparent report allows citizens to see for themselves how their country manages its natural resources; as it also specifies the revenue that they generate. The EITI Standard contains a set of requirements that countries, including the U.S., need to meet in order to qualify as an EITI Candidate or EITI Compliant country (EITI, 2015).

In the 1960s and 1970s the U.S. established a series of progressive laws and institutions. For example, the National Environmental Policy Act (NEPA) of 1969 committed the United

States to sustainability, declaring it a national policy "to create and maintain conditions under which humans and nature can exist in productive harmony that permit fulfilling the social, economic and other requirements of present and future generations" (NEPA, 1969). The formulation of the EPA's policies and instruments have anticipated Brundtland's concept of "sustainable development" and his idea that generates clean prosperity today whilst preserving resources and ecological functions for use by future generations. Arguably, policies on environmental responsibility ought to reinforce resource management, energy efficiency and measures that mitigate climate change; as the United States seems to be lagging behind other countries, particularly in the areas relating to the sustainable energy infrastructures.

Environmental lobbyists are increasingly arguing that in the past three decades, average temperatures in the continental U.S. rose five times as much than in a century-long period. A new report from the Worldwatch Institute, entitled; "Creating Sustainable Prosperity in the United States: The Need for Innovation and Leadership" called for a broad range of policy innovations in the areas of renewable and non-renewable resource use, waste and pollution, and population. This NGO purports that U.S. leaders have not implemented adequate and sufficient reforms on social and environmental responsibility. Arguably, at the moment many businesses are still characterised by their unsustainable practices such as linear flows of materials, heavy dependence on fossil fuels, disregard for renewable resources, and resource use. According to Columbia University's Environmental Sustainability Index (ESI), the US has merely scored 38 out of 100 in "global stewardship" and 27 out of 100 in "reducing stresses".

These results suggest the US's poor performance in mitigating air and water pollution and ecosystem stresses is the outcome of the country's minimal responsibility and sensitivity toward global environmental institutions (and international treaties). In a recent survey among seventeen countries by National Geographic, the U.S. consumers ranked among the last in their green consumption habits (Greendex, 2012). Chen and Bouvain (2009) reported that the percentage of U.S. companies that were members of the Global Compact was much lower than in the other countries. This finding could indicate that certain aspects of the Compact may not be acceptable to the U.S. corporations. Maybe, the relatively low environmental credentials among U.S. businesses and individual citizens could be influenced by the political decisions. Although, the U.S. regularly attends to the annual conferences of the parties (COPs) that are organised by to the United Nations Framework - Convention on Climate Change (UNFCCC), yet consecutive governments, since Clinton's administration did not ratify Kyoto's protocol. One of the strengths of the Kyoto treaty was the establishment of an international emissions trading system, where countries can earn credits toward their emission target; by investing in emission clean-ups outside their own country.

Discussion

This case study's analysis was primarily on the US agencies and bureaus regulatory policies and principles; and to some extent on their interaction with other actors in the exchange arena (Camilleri, 2015; Albareda et al., 2007). It reported how the regulatory policies and the strategies of interest groups are creating both challenging opportunities and threats for the US-based businesses. Evidently, the institutional legacies are affecting the ways in which civil society, industry and NGOs interact together. This reasoning echoes the legitimacy theory as heterogenous, competing groups of stakeholders often expect and solicit social and

environmentally responsible behaviours from businesses. Debatably, the U.S. government and its agencies should ensure that the true ecological cost of environmental degradation and climate change is felt in the market. In this light, there may be scope for U.S. regulatory authorities to promote responsible behaviours. For instance, recently there is an increased awareness on the circular economies that are characterised by their resource efficiency levels and cleaner production through recycling, reducing and reusing materials (EU, 2015; Geng, Fu, Sarkis and Xue, 2012; Geng and Doberstein, 2008; Yuan, Bi and Moriguichi, 2006). Moreover, the organisations should be urged to find alternative ways for sustainable energy generation, energy and water conservation, environmental protection and greener transportation systems. This way, they will be considered as legitimate businesses; as their corporate performance matches the stakeholders' expectations. The organisations' implementation of their legitimation strategy could include voluntary and solicited CSR disclosures that address norms, values or beliefs of stakeholders (Reverte, 2009). Responsible companies could be in a position to prevent third-party pressures through their engagement in social responsibility practices and sustainable behaviours. At the same time, they could lower the criticisms from the public and minimise their legal cases through their active compliance with regulations and guiding principles.

The organisations' legitimacy is a critical driver for a dynamic institutional and organisational change (Tost, 2011). The organisations' evaluative process was also suggested by Scherer et al. (2013) as they discussed about the corporations' isomorphic adaptation to societal pressures. Yet, such political perspectives have often been considered as being overly normative (Kuhn and Deetz, 2008; Scherer and Palazzo, 2007) and of neglecting the complexity of the debates between corporations and society. Baur and Arenas (2014) also noted that the regulated interactions and the consensus building may not be required if

corporations address the sustainable development issues. However, the responsible behavioural issues often call for the re-negotiation of social, economic, and environmental factors among regulatory authorities and other interested parties.

Indeed, addressing the environmental protection often requires shifting through a multitude of complex and often contradictory demands of stakeholders (Freeman, 2010; Hardy & Phillips, 1998) that are defined beyond nation-state governance institutions. Multiple ethical systems, cultural backgrounds, and rules of behaviour could possibly coexist within the same communities (Scherer & Palazzo, 2007) as the legitimacy of the business community around sustainable development issues is often being challenged (Porter & Kramer, 2011; Scherer & Palazzo, 2011). Therefore, the stakeholder engagement processes are important instruments for legitimacy building as the pluralist nature of US politics encourages the formation of lobby groups and associations that are often regarded as legitimate representatives (Doh and Guay, 2006).   Other research also contended that the legitimacy in resolving social responsibility and sustainable development issues often requires 'the ability to establish trust-based collaborative relationships with a wide variety of stakeholders especially those with non-economic goals (Sharma & Vredenburg, 1998, p. 735). These stakeholders may have an accepted role in influencing the public policy process.

Conclusions

Evidently, different U.S. institutions, including bureaus, agencies and other stakeholders are pushing forward the social responsibility agenda as they formulate corporate citizenship policy to trigger companies to invest in social innovation (Mulgan, Tucker, Ali and Sanders, 2007; Kanter, 1998) and environmental responsibility (Baughn and McIntosh, 2007; Simpson, Taylor & Barker, 2004). This contribution has analysed and interpreted relevant US

policy and regulations pertaining to human rights; labour and supply chains; anticorruption; energy and the environment; as well as health and social welfare among other issues. Although the US-based corporations are likely to be guided by federal law and state regulation (Welford, 2004), very often they may be operating in countries that could have different legal frameworks and regulatory parameters. Certain jurisdictions' regulatory instruments could contain different environmental, social or governance reporting requirements (Camilleri, 2015; Iyer and Lulseged, 2013). The multi-national corporations' effective implementation of corporate citizenship behaviours and their disclosures is also relies on how they nurture relational approaches with distinct stakeholders, including the regulatory ones. It is very likely that the contextual differences over the relevance and legitimacy of various stakeholders will continue to influence the public policy process, as well as the manner in which corporations engage in responsible behaviours. Utlimately, it is in the businesses' interest to anticipate the reinforcement of any mandatory compliance procedures.

Implications and Future Research Avenues

On paper there are several policies frameworks and initiatives that are pushing forward the corporate citizenship agenda in the U.S. However, the proof is in the pudding. This contribution has indicated that there are significant gaps between policy and practice. CSR policies, procedures, and activities necessitate considerable discretionary investments, in terms of time and resources by policy makers, civil authorities, businesses and non-governmental organisations. The underlying question is to establish whether both companies and non-for profit organisations are perceiving a business or a political case for corporate

citizenship, as there is potential for them to create value for their business and for society as they pursue the sustainability path.

Perhaps, businesses could be supported in their transition to use efficient technologies for their cleaner production. The industries may be penalised when they do not conform to regulatory requirements on responsible behaviours (e.g. when they are not reducing their environmental impact). For instance, with carbon pricing, governments cannot interfere with management decisions. The businesses themselves ought to decide on effective ways on how they will cut their emissions. For example, the European Union's Emissions Trading Scheme (ETS) is expanding its carbon markets to curb the pollution on the environment. Arguably, one of the challenges for the policymakers is the monitoring and controlling of these markets.

This case study indicates that there is still considerable potential for research that focuses on policy that is intended to encourage corporate responsible behaviours. A comparative research could distinguish between different regulatory policies and instruments in diverse contexts. There are many lessons to be learned from other countries that have introduced non-financial disclosure requirements (Camilleri, 2015).

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