MEDIA AND CORPORATE SOCIAL RESPONSIBILITY: HOW LEADING BUSINESS MAGAZINES FRAME A CONTROVERSIAL CONCEPT

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Corporate social responsibility (CSR) is an emerging concept that continues to play a controversial role in the business world. Different CSR theories and ethical foundations inform different approaches to embedding socially responsible behavior into today's business functions. As technology, globalization, and economic challenges change the corporate world, the meaning and application of CSR also changes. While no empirical evidence of CSR's impact on performance exists, many corporations operate under the assumption that CSR holds significant value.

This study examines the framing of CSR in stories published by leading business magazines between 2008 and 2012. By examining the presentation of CSR concepts, the resulting analysis can provide important conclusions for corporations, public relations practitioners, mass media, and consumers.

This study resulted in a hierarchical pyramid of frames that organizes the framing of CSR in business magazines into three layers: category, motivation, and classification as either responsible behavior or irresponsible behavior. These results lead to recommendations for future CSR research, including the need for quantitative evidence of a connection or disconnection between CSR and profitability.

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TABLE OF CONTENTS

CHAPTER I

INTRODUCTION

Harold Burson, founder and CEO of Burson-Marsteller, suggested in early 2012 that the future of business is social responsibility. “CEOs need to return to the goal of serving the greater good of our people and our country,” he said (Barrett, 2012, para. 9). What Burson refers to is also called corporate social responsibility, or CSR. CSR can take many different forms, but Melo and Galan (2011) succinctly define it as “… any activity or investment engaged by a company that is neither mandatory nor required by law” (p. 424). CSR activities can include “commitment to environment, environmental production, environmental products, social responsibility, ethical standards … care for employees” (Einwiller, Carroll, & Korn, 2010, p. 305). Some believe that CSR no longer constitutes an undertaking with only theoretical impact on the bottom line. According to an international survey taken in 2004, 1,800 consumers spread across 12 nations indicated that “social responsibility is a key factor in shaping consumers’ preferences for global brands” (Quelch & Jocz, 2009, p. 38).

In the 21st century, CSR has transitioned from “business jargon” to “critical business function” (Melo & Galan, 2011, p. 423). Corporations today lean on social responsibility to “enhance overall corporate image, improve relations with political stakeholders, and foster brand recognition for corporate goods and services, as well as benevolent motivations of management” (Leisinger, 2007, p. 326). A number of start-ups incorporate CSR as the engine that makes their business models go.

TOMS is perhaps best known as the one-for-one company—for each pair of shoes it sells, it donates a pair to someone in need (Cattaul, 2011, p. 29). TOMS benefited in its early days from an incredible instance of earned media, appearing in a 2006 issue of *Vogue* magazine that helped greatly expand the company's footprint and profitability (H., 2006, p. 248).

Others have followed in the TOMS one-for-one spirit. Rockin' Baby Slings also donates one of its eponymous products to Haiti for each sold in the United States (Cattaul, 2011, p. 29). One-for-one isn't the only trending CSR model. TreeHouse, a home improvement store in Austin, chases the environment conscious target market that developed in the 1970s by adhering to a "corporate credo with the philosophy of helping create Austin companies that encourage responsible communities and educating the people within" (Keith, 2012, para. 2). The idea of CSR as a central function of business resonates more strongly with new corporations—Google, eBay, and others—than with old-guard business behemoths (Shin, 2010, p. 26). Long-standing corporate giants aren't completely devoid of CSR-minded activity, though. In fact, GE served as a CSR pioneer in the mid-20th century (Pollard, 1960, p. 104).

Comparing large corporations and small businesses, old stand-bys and new kids on the block, is difficult in the CSR world. Different companies act in different ways. Retailers, grocers, and technology companies are most likely to give cash. Pharmaceutical companies are most likely to give donations in kind. Others give by encouraging and facilitating employee volunteerism (Byrnes, 2005, p. 69). Home Depot, for example, included employees in an effort to build 1,000 playgrounds in 1,000 days (p. 74). Other retail giants may approach CSR by creating "high-profile cause-related marketing campaigns" (Porter & Kramer, 2006, p. 82). Retailers also gain more through CSR activity. Studies indicate that charitable giving is "more effective in enhancing revenues in the consumer sectors, such as retailers and financial services," and that there is little boost for "firms whose primary customers are governments or other corporations" (Lev, Petrovits, & Radhakrishnan, 2010, p. 198).

Most businesses, no matter their size or history, chase success in all components of today's so-called "triple bottom line," which addresses "financial, social and environmental results" (Marshall, 2005, p. 50). The social and environmental results play to the idea of an "implicit social contract" through which corporations will be "rewarded by society" (Melo & Galan, 2011, p. 426).

Today, with the proliferation of CSR interest and information, the cost of not addressing CSR initiatives could be devastating to a corporation. Consumers are beginning to ask more of the organizations from which they obtain products and services, to the extent that "the minimum expectations of companies are being very slowly ratcheted up by public pressure and increased public and media scrutiny" (Hanson, 2011, p. 80).

The stakes are event higher for publicly traded companies, as CSR benefits also include improved shareholder relations. Beginning in the early 2000s, the financial world also saw a rush of "ethical investment vehicles," which bundled investments in socially responsible companies and sold them to socially minded citizens (Middlemiss, 2003, p. 354).

CSR may also make an impact in the appeasement of lawmakers. Some studies suggest that CSR prevents the government from legislating responsible actions (Porter & Kramer, 2006, p. 80). In the United Kingdom, legislators once entertained the idea of requiring "every publicly listed company to disclose ethical, social, and environmental risks in its annual report" (Porter & Kramer, 2006, p. 80). Whether legislated or not, transparency in CSR should be coupled with consistency and responsiveness (Godfrey, 2005, pp. 795-796). Many corporations are already pursuing these key success factors for CSR campaigns: As of 2005, one-fourth of Fortune Global 500 companies were producing reports that shared their "environmental, social or sustainability efforts" (Marshall, 2005, p. 48). This kind of disclosure naturally makes available CSR information to legislators, shareholders, and other interested parties.

However, CSR is not without risk. While it can be widely applauded as a sign of benevolence and compassion, it can also be construed as a self-interested ploy to gloss over misdeed or to cram products down the throats of those less fortunate. Altria Group, parent company to cigarette maker Marlboro, is well known as an "old friend and treasured support" in philanthropic circles (Byrnes, 2005, p. 68)—a logical tactic considering that "philanthropy has a larger effect on reputation in industries that exhibit significant social externalities, such as alcoholic drink and tobacco sector, than it does in other sectors" (Brammer & Millington, 2005, p. 40). Microsoft, not as reviled as cigarette manufacturers, has been criticized for donating computers on the precondition that Microsoft software be used on the machines.

Today, corporations move forward with socially responsible activities that manifest in at least five categories: community relations, product issues, environmental issues, employee relations, and diversity of workforce (Melo & Galan, 2011, p. 434). Whether a corporation hits on one or all of these categories, CSR activity of any kind can be a source of "opportunity, innovation and competitive advantage" (Porter & Kramer, 2006, p. 80). Media often report on big CSR efforts, such as the one-third of giving to Hurricane Katrina victims that “originated from the private sector” (Muller & Kräussl, 2008, p. 589). Indeed, the first decade of the 21st century has seen Fortune Global 500 firms donate $1.2 billion to victims of the tsunami in Indonesia, Hurricane Katrina, and the Kashmiri earthquake (Muller & Whiteman, 2009, p. 594).

Because of CSR’s growing importance in shaping consumer attitudes toward corporations, this study seeks to better understand how media are presenting CSR activity to audiences. It will seek to answer the following research question: How do leading business magazines frame the concept of corporate social responsibility? The study itself will include a textual analysis of articles that include the term “corporate social responsibility.” The sample comprises articles published between 2008 and 2012 in 10 leading business magazines: *Barron’s*, *Bloomberg Businessweek*, *The Economist*, *Entrepreneur*, *Fast Company*, *Forbes*, *Fortune*, *Harvard Business Review*, *Inc.*, and *Wired*.

The study seeks to provide value in three forms. First, it seeks to demonstrate emerging interest in CSR. Through a mass of business magazine articles and the depth of thinking, theory, and case study within these articles, this research seeks to find an indication that CSR is a growing trend and one that deserves further investigation. Second, this study seeks to demonstrate the importance of CSR-related activity on the part of corporate public relations teams. The results of this study should provide an indication of how corporate public relations practitioners can more effectively present CSR-related material to leading business magazines. Third and finally, this study seeks to demonstrate the important role that leading business magazines play in publishing content related to CSR. When discussing a highly debated topic like CSR, these business magazines operate with a responsibility to ethically and thoroughly present all facets of the argument.

CHAPTER II

LITERATURE REVIEW

Corporate social responsibility (CSR) knows no universally accepted definition. It "means something, but not always the same thing, to just about everyone," writes Zenisek (1979, p. 359). The term itself has been used interchangeably with "corporate citizenship, corporate social performance, ethical and social reporting, triple-bottom line reporting, and stakeholder management," the latter of which serves as modern CSR's foundational theory (Shinde, Wacker, Shinde, & Zhenghong, 2011, p. 31). One article puts CSR into simple terms, stating that CSR is a "company's self-regulation" (Virvilaite & Daubaraite, 2011, p. 535). The World Business Council for Sustainable Development defines CSR as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (Cheng Low & Sik, 2013, p. 33). Yet another definition holds CSR to be "the economic, legal, ethical, and discretionary expectancies that society has of organizations at a given point in time" (Valentine & Fleischman, 2008, p. 657). These definitions attempt to describe CSR in execution, but what is the underlying motivation behind CSR strategies? As van Marrewijk (2003) puts it, corporations "either feel obliged to do it; are made to do it or they want to do it" (p. 99).

Just as different experts disagree on the definition of CSR, experts also disagree on the types of activity that constitute CSR. Dahlsrud (2008) outlined five dimensions of CSR: environmental, voluntariness, social, economic, and stakeholder (p. 4). Within these five dimensions, "voluntariness" stands out as unlike the others. As discussed in the introduction, Melo and Galan (2011) present a slightly different collection of CSR categories: community relations, product issues, environmental issues, employee relations, and diversity of workforce (p. 434). In an effort to monitor CSR activities, a number of organizations track corporate behavior and generate ratings. One such organization, CSR Hub, rates organizations in four categories: environment, community, employees, and governance (www.csrhub.com). Each of these categories includes a number of sub-categories. One common idea ties together each of these categories: the idea of taking action "not prescribed by law" (Dahlsrud, 2008, p. 4). It's also one at the heart of the CSR debate, addressed in a subsequent section of this paper.

Some categories of CSR also receive formal definitions. Environmental corporate social responsibility (ECSR), for example, is defined as "environmentally friendly actions that go beyond the compliance of legal requirements by privately providing for public goods or internalizing negative externalities" (Rahman & Post, 2012, p. 307). This same article describes the importance of stewardship and "minimizing practices that might adversely affect the enjoyment of the country's resources by future generations" (Rahman & Post, 2012, p. 307).

CSR affects consumers, the environment, employees, and shareholders, according to one article (Acquier, Daudigeos, & Valiorgue, 2011, p. 226). Proactive CSR efforts are "driven by contracts between companies and society, and companies honor these contracts by addressing stakeholder/societal challenges and providing assistance when needed" (Valentine & Fleischman, 2008, p. 657). This literature review addresses CSR history, CSR's application in the 21st century, CSR theories and ethical foundations, and the debate on CSR's role. This review should serve to introduce a study that focuses on understanding why corporations engage or ignore CSR opportunities, how CSR activity is executed, the impact it makes on stakeholders, and the triangular dynamic between corporate public relations, mass media, and the consumers who constitute mass media's audience.

History of CSR

The idea of corporate social responsibility first appeared in the 1920s (Freeman & Hasnaoui, 2011, p. 387). At that time, corporate managers had just won a long battle against organized labor. As the power shifted from labor to management, management found itself needing to "assume certain responsibilities that devolved upon them in the manner of an occupying power" (Marens, 2012, p. 60). The government supported corporate managers in this battle against organized labor. Half of all National Guard deployments between 1870 and 1900 came in response to labor issues. During this period in the late 1800s, agrarian populists and urban progressives "explicitly attacked what was held to be a malignant concentration of power within big business" (Spector, 2008, p. 316). Between 1920 and 1924, a period of time marked by a "wave" of strikes, 90% of all National Guard deployments were labor-related (Marens, 2012, p. 65). If local governments wouldn't support management, corporations would appeal to state governments. If not state governments, corporations would appeal to the president. If the president rejected a corporation's plea, as Theodore Roosevelt occasionally did, "management could still resist legitimizing organized labour by insisting on only bargaining through intermediaries" (Marens, 2012, p. 65).

As management vanquished organized labor, it sought to claim the mantle of "responsible employers" in an attempt to create "both a satisfied and productive workforce and a supportive public" (Marens, 2012, p. 72). After the management-labor struggles of the 19th century, "workers demanded more humane conditions of employment and compensation" (Stohl, Stohl, & Popova, 2009, p. 611). Charles Schwab of Bethlehem Steel implemented a policy of "welfare capitalism," doing away with the uncompassionate labor stance of his predecessor, Henry Clay Frick (Marens, 2012, p. 72). Studebaker President Albert Erskine stated management's responsibility as that of compensating "labor liberally, paying at least the current wage and probably a little bit more" (Marens, 2012, p. 72). Likewise, Henry Ford paid his workers what was considered an exorbitant wage in the hope that it would stimulate their consumption and turn them into customers (Marens, 2012, p. 73).

The Great Depression reinforced working class skepticism of big business. During this time, the public held a general notion that "'a few rich men and large corporations wielded an unhealthy amount of power" (Spector, 2008, p. 316). A distinct lack of government regulation marked the decades leading up to the Great Depression. This freedom left U.S. corporations better positioned for social action. Japan and continental Europe held the long tradition of "governmental direction of business," while the United States had always enjoyed "a degree of managerial freedom that was not available to their counterparts" (Marens, 2012, p. 62). Before the 1920s, the United States' experience in regulating business was limited to railroads and shipping (Marens, 2012, p. 64). The government's absence in other industries left open the opportunity for corporations to implement CSR initiatives to fill this void.

During this early 20th century period of gestation for CSR, public relations also came to prominence. Some studies suggest that public relations first became an important part of conducting business during the Progressive Era, when activists and muckraking journalists sought to bring about social reform through the implementation of propaganda—tactical communication aimed at swaying public opinion. Corporate public relations efforts aimed at responding to these “activist activities” (Coombs & Holladay, 2012, p. 348). These activist activities included “books, magazines, newspapers, public meetings, and sermons” on topics such as “slavery, temperance, women’s rights, prison reform, and the treatment of the mentally ill” (Coombs & Holladay, 2012, p. 349). Corporate PR professionals borrowed from these activists, using the same tactics to provide protest-quelling counter-information.

Researchers often consider World War II an epoch in the practice of CSR. One article describes the end of World War II as also bringing to an end an era of Western colonialism. In the absence of colonialism, businesses embraced CSR as a mechanism “to retain control of valuable overseas assets in the face of threats from nationalism and organized labor” (Abdelrehim, Maltby, & Toms, 2011, p. 825). Another describes how production of goods to support the war effort helped improve public attitudes toward industry and big business (Spector, 2008). World War II also marked the beginning of the role of public relations in trumpeting CSR efforts. During the war, corporations regaled the public with tales of their “patriotism, indispensability and productive capacities” (Spector, 2008, p. 316). They also framed their war efforts as sacrifice, aligning their businesses with “the ‘Can Do’ spirit of America’s victory in the war” (Spector, 2008, p. 317). When the war ended, its information officers returned home to find public relations jobs available in the private sector (Parcell, Lamme, & Cooley, 2011, p. 83). These freshly discharged public relations professionals were encouraged to “look beyond simple announcements or new products and price changes and instead find a feature story that could include information … as part of the larger story” (Parcell et al., 2011, p. 86). CSR provided the feature angle these public relations practitioners needed to capture the interest of news organizations.

In the years following World War II, businesses and their public relations departments used the concept of CSR in creating an ideological framework for the Cold War. Corporations painted themselves as socially responsible in juxtaposition to the socialist ideals of the Soviet Union (Spector, 2008). During this time, corporate interest in CSR grew, most prominently in the form of charitable giving. In 1948, U.S. corporations accounted for $239 million in charitable giving. In 1958, U.S. corporations accounted for $550 million (Pollard, 1960, p. 103). Soon, CSR activities shifted beyond simple monetary gifts. Through the 1950s and 1960s, progressive companies began implementing a different set of CSR tactics: “loans of company personnel, gifts in kind and services, use of company clerical and other facilities, payroll deduction plans, sponsorship of community activities, advertising, and a host of similar services” (Marinetto, 1999, p. 8). U.S. automakers took part in a high-profile CSR activity, helping to broker peace in race-divided Detroit. Chrysler, Ford, and GM were called upon in 1967 to take part in bringing to an end the summer riots that tore apart Motor City (Hanson, 2011, p. 77).

Despite CSR’s momentum, consumer optimism ebbed during and immediately after the Vietnam War. During this tumultuous time, the public lost confidence in hegemonic institutions like the government and big business. During Richard Nixon's first term as president, spanning his election in 1968 and re-election in 1972, the number of people agreeing with the statement, "business circles satisfactorily strike a balance between profit maximization and public utility," fell from 70% to 32% (Acquier et al., 2011, p. 227). Illegal corporate contributions marred Nixon's 1972 re-election campaign, perhaps contributing to this pessimistic outlook. The following years saw corporate bribery scandals, one including defense contractor Lockheed Martin (Hanson, 2011, p. 78). To that point in U.S. history, technology had served as a driver of progress. From a consumer's viewpoint, that pace of technological innovation waned in the 1970s (Acquier et al., 2011, p. 225). A report issued by the Committee for Economic Development suggested that this perceived slowdown in innovation created a "substantial change in the terms of the contract established between society and enterprises," with consumers expecting business to "accept broader social responsibility and to endorse new value sets" (Acquier et al., 2011, p. 226). During this same time period, economist Milton Friedman first introduced his theory that the "social responsibility of business is to increase its profits … to make the most money as possible while conforming to the basic rules of society, both those embodied in law and those embodied in ethical culture" (Stohl et al., 2009, p. 611). His ideas would divide CSR enthusiasts and critics for the next four decades.

While statistics show that U.S. citizens in the 1970s expressed disappointment in business, not all shared the belief that business should provide solutions to societal problems. In fact, the proper role of social responsibility in corporations became a divisive debate, especially related to the environment, an early hot-button CSR issue.

Whereas Milton Friedman suggested that "the only responsibility a business had was to be profitable" (Marshall, 2005, p. 50), a large portion of U.S. citizens began calling for environmental responsibility (Coombs & Holladay, 2012, p. 349). Corporations had largely ignored environmental issues to this point. After all, the United States historically enjoyed a wealth of inexhaustible natural resources, and "stewardship didn't really resonate with executives far more concerned with company growth than the survival of old-growth forests" (Marshall, 2005, p. 46).

By the mid-1970s, corporations began taking a different approach to CSR activity once more. Rather than focusing on issues like "eradicating poverty, supporting disadvantaged populations, and improving failing city-center infrastructures," they began to focus on "issues related to core business areas, such as products' environmental impact, wage equity, and so on" (Acquier et al., 2011, p. 227). During this time, "the idea of the firm as a social actor began to be accepted," though it would take decades for CSR to enjoy widespread practice (Lee & Carroll, 2011, p. 117).

The depth of thinking on CSR issues further increased in the 1980s. The new decade brought the idea that CSR activity isn't fully benevolent, but that it can also lead to a positive impact on corporate performance. Norman Lear's Business Enterprise Trust, begun in 1988, sought to show that "doing good did not need to cost money" and that "long-term enlightened self-interest could drive corporate social responsibility if companies and their leaders were creative and committed enough" (Hanson, 2011, p. 78). Corporations bought into that notion of "long-term enlightened self-interest." In 1993, only 26% of people surveyed could name a company he or she thought of as strong in the CSR arena; by 2004, that number jumped to 80% (Byrnes, 2005, p. 72).

The Business Enterprise Trust operated until 1998, but its theory of “doing well by doing good” continues as a motivator for CSR activity today.

As corporations began to shift toward CSR practices, businesses selling inherently irresponsible products and services found themselves in a compromising situation. Oil companies, for example, came under particular scrutiny. Not only can the oil companies’ products lead to pollution when used as fuel, they can also damage the environment during transit accidents. The Exxon Valdez oil spill in 1989 and BP’s 2010 oil spill in the Gulf of Mexico led to “public outcry and litigation.” Despite these companies’ good works, the high-profile accidents rendered them as irresponsible (Du & Vieira, 2012, p. 413).

CSR Today

Despite the proliferation of CSR activity, corporations today are not without criticism. Some corporations have even developed widely held reputations as irresponsible, either because of an ongoing unwillingness to engage in CSR activity or because of a signature misstep in the CSR realm. Supply chain issues, such as the use of “sweatshops” for production, became an issue in the 1990s (Dickson & Eckman, 2008, p. 726). Many companies at the time began outsourcing the production of garments, footwear, and toys to developing countries. These corporations reaped the benefits of lower costs, but the “working conditions were often poorer in these developing countries than in the countries where production had previously been located” (Egels-Zandén & Wahlqvist, 2007, p. 178). In the 1990s, labor groups reported on sweatshop conditions in China, Saipan, and Central America, where Kathie Lee

Gifford manufactured her clothing line sold at Wal-Mart (Dickson & Eckman, 2008, p. 726). In response to criticism from non-government organizations and unions, a number of companies adopted supplier codes of conduct. Levi's was the first to do so after serving as feature subject in a media exposé (Egels-Zandén & Wahlqvist, 2007, p. 178). Media reporting on global supply chains organized by multinational corporations led to a general distrust of "workplace practices in developing countries," thereby heightening interest in CSR on behalf of media and consumers and providing momentum to the CSR movement (Islam & Deegan, 2010, p. 131).

As the 20th century came to a close and globalization became more prevalent, interest in CSR continued to increase. In 1999, activists flocked to Seattle to urge the World Trade Organization to adopt regulations that benefited corporations less and social interests more (Tengblad & Ohlsson, 2010, p. 654). The idea of CSR "was framed as a solution to the problems created by increasing global free trade" (Tengblad & Ohlsson, 2010, p. 654). In 1999, a poll found that "almost half of … respondents in the United States had recently purchased a product from or spoken out in support of a company with a strong CSR reputation" (Waller & Conaway, 2011, p. 84). In the same year, a different article found that 86% of Europeans polled "said that the CSR reputation of a company had a significant impact on their purchase decisions" (Waller & Conaway, 2011, p. 84).

Corporate social responsibility in the 21st century is more nuanced and widespread. Whereas corporations approached CSR in the 1980s as a singular pursuit, CSR today has evolved and grown into a number of dimensions (Lee & Carroll, 2011, p. 126). According to A.B. Carroll's 1979 article, corporate responsibilities fall into four hierarchical categories, from top to bottom: philanthropic (to “be a good corporate citizen”), ethical (to “be ethical), legal (to “obey the law”), and economic (to “be profitable) (as cited in Lee & Carroll, 2011, p. 116). This idea of corporate philanthropy is seen as a vital method for solving problems such as poverty, disease, global warming, universal health care, and homelessness, among others (Ohreen & Petry, 2012, p. 372).

So-called ethical consumerism may be CSR’s single greatest driving force. The late 20th-century era of globalization brought not only new technologies and industries to a greater population, but also a greater understanding of the “environmental and social implications of … day-to-day consumer decisions” (Aggarwal, 2011, p. 145). The introduction of new communications devices has given consumers the “concomitant responsibility for the diffusion of concepts, ideas and facts,” including topics related to CSR (Freeman & Hasnaoui, 2011, p. 398). Knowledgeable consumers are “beginning to make purchasing decisions related to their environmental and ethical concerns,” though “this practice is far from consistent or universal” (Aggarwal, 2011, p. 145). The result of globalization and a more highly educated consumer base has been “new forms of organizing, novel types of organizational constraints and opportunities, and increased global interest in corporate social responsibility and business ethics” (Stohl et al., 2009, p. 607).

This emphasis on CSR has created a unique set of circumstances for large corporations. In day-to-day business activity, corporations seek to differentiate themselves from the competition in order to gain advantage. The need to live up to CSR norms “encourages professionals to replicate … existing so-called ‘good practices,’” and to maintain a level of uniformity with its competition (Eabrasu, 2012, p. 432). One article demonstrates that, not only are corporations uniformly adopting codes of conduct, but these codes also lack “significant differences in the number and content,” suggesting that “pressures to ‘think globally’ and expand the corporation’s view of relevant stakeholders and pertinent domains of influence are universally felt by corporations regardless of the sector in which they operate” (Stohl et al., 2009, p. 618).

As CSR goes global, geography is likely to influence the interpretation of what CSR means to a specific region or country. When planning a CSR strategy, a corporation must take into account “the lack of an established model of corporate governance, lack of socially responsible investment and investment funds, and the weak enforcement capacity of government” (Aggarwal, 2011, p. 143). In many areas around the world, businesses are seen as most capable to “play a leading role in addressing sustainability objectives,” because their decisions “directly affect production and consumption activities within society” (Fairbrass & Zueva-Owens, 2012, p. 322). The 1999 United Nations Global Compact is aimed at encouraging nations to develop and comply with ethical codes of conduct (Stohl et al., 2009, p. 608). As a result, many multinational companies—especially those in the “garment, footwear, and textile industries”—have participated in creating and adhering to codes of conduct (Stohl et al., 2009, p. 608).

Different countries maintain CSR frameworks through different philosophies. As stated in the review of CSR history, the U.S. government owns a long history of restraint in legislating business behavior. British corporations promote CSR with a “quid pro quo” approach—that is, they pursue CSR in the hope that it will stave off any attempts by the government to intervene (Kinderman, 2012, p. 29). This trade-off system has worked to create an unofficial partnership between British corporations and the British government in pursuing CSR practices (Kinderman, 2012, p. 31).

One emerging area is the reporting of social-responsibility performance activity, with corporate transparency becoming the norm rather than the exception. The Fair Labor Association (FLA) accelerated corporate acceptance of social reporting when it "released this information on its website in June 2003" (Dickson & Eckman, 2008, p. 740). The FLA's venture into this area allowed corporations to see how the media would receive, translate, and present reports on social performance (Dickson & Eckman, 2008, p. 740). Today, corporations actively share messages regarding their CSR efforts. These messages are shared through marketing materials and press releases, and many pursue two-way dialogue with stakeholders to better describe and improve CSR actions (Lehtimäki, Kujala, & Heikkinen, 2011, p. 433).

As discussed earlier, corporations still face the challenge of managing inherently irresponsible core business lines. This dynamic perhaps most challenges the energy industry. According to one article, reporting on the oil industry's activities has uncovered "negative and social consequences" directly resulting from "the production and use of oil, deterioration of local air and water quality around petroleum refineries, and the 'resource curse' that has afflicted many countries with abundant oil resources" (Du & Vieira, 2012, p. 413). This dynamic has led to harsh criticism from "media, governmental organizations and non-governmental organizations for issues ranging from environmental violations, human rights abuses, detrimental impact on local communities … and breaches of labor and safety standards" (Du & Vieira, 2012, p. 413). One article finds that the larger an oil company, the greater the amount of scrutiny it receives. This article showed that Exxon Mobil, BP, and Chevron receive more scrutiny, while Valero and Marathon receive less (Du & Vieira, 2012, p. 419).

The “highly controversial nature” of the energy industry makes it that much more likely that energy companies will seek “legitimacy through their CSR endeavors” (Du & Vieira, 2012, p. 413). However, disconnect between the reality of business and presentation of CSR creates consumer skepticism similar to that of the late 19th and early 20th centuries (Du & Vieira, 2012, p. 414). In order to bridge the gap in this disconnect, controversial industries like the oil industry rely on the framing of their activities (Du & Vieira, 2012, p. 419).

Tobacco company Philip Morris faces a more stark ethical question: Should it even be in business, selling a product considered “both addictive and dangerous” (Schwartz & Saiia, 2012, p. 2)? This question brings about a deeper debate regarding what responsibility means. Schwartz and Saiia (2012) ask the following questions: Is Google acting responsibly when it follows Chinese laws that filter out images of the Tiananmen Square incident? Is UBS acting responsibly when it uses shareholder money to reduce carbon emissions? Is Ben & Jerry’s acting responsibly when it turns down a profitable buyout offer in order to continue serving its “explicit social mission” (p. 2)? Such debates find their foundation in CSR theory and ethical philosophy.

CSR Theories and Ethical Foundations

The theory of corporate social responsibility dates back to the social contract theory noted through the centuries by Socrates, Thomas Hobbes, John Locke, and

John Rawls. This theory states that “man’s and therefore business’s obligation (is) to obey the mandates and norms of the society in which he or it functions” (Freeman & Hasnaoui, 2011, p. 393). Modern CSR theories suggest that corporations today “have far more power and control over many others than individual agents because they, by and large, structurally constitute the situations in which individual agents have to operate and make choices” (Soares, 2008, p. 547).

Carroll’s pyramid, mentioned previously, provides a commonly cited theoretical framework. In this pyramid, Carroll differentiates corporate responsibilities into economic, legal, ethical, and philanthropic (or sometimes called “discretionary”) categories (Dubbink & Liedekerke, 2009, p. 121). Considering this framework, many ponder the meaning of responsibility versus irresponsibility. Does CSR activity fall into the ethical or philanthropic/discretionary category? Could it possibly fall into the economic category? Does it cease to be CSR if it falls into the legal category, considering that the CSR activity would cease to be voluntary? Eabrasu’s article suggests that we have reached a point of “moral consensus” in which “most scholars and practitioners share the same interpretation of ‘doing good’” (2012, p. 431). The question remaining is: How does “doing good” fit into corporate responsibility?

Theory holds that the business motivation for CSR may result from three factors. First, some believe that CSR can make a corporation more attractive and therefore increase consumers’ “intent to purchase the company’s products.” That is, “projecting good practices of CSR presumably influences a corporation’s image since corporate image is the result of interactions between organizational members and publics” (Wang, 2007, p. 125). Second, some believe that CSR makes a corporation a more attractive employer, also increasing “interpersonal cooperation and job-related effort.” Finally, some believe CSR makes public companies more attractive to investors (Bhattacharya, Korschun, & Sen, 2009, p. 257). One article suggests that a number of publicly funded institutions are “subjecting their share purchases to CSR filters” (Conley & Williams, 2005, p. 36).

A macro theory suggests CSR is necessary in order to maintain a globally healthy business environment. Under this theory, corporations engage in CSR with the thought that “a good environment, education, and opportunities make better employees, customers, and neighbors for business than do those who are poor, ignorant, and oppressed” (Buehler & Shetty, 1974, p. 769). If all corporations operated with this understanding of CSR, that understanding would create a “new governance” in which “top-down governmental regulation” is weakened in exchange for the strengthening of “private companies, NGOs, and other interested parties” (Conley & Williams, 2005, p. 6). As another article puts it:

> it is no longer sufficient to conceive corporations as decision units that merely select from a variety of given alternatives those that offer the maximum monetary profit, but rather it is necessary to consider corporations as organizations within a social environment for which they are also responsible. (Muñoz, Encinar, & Cañibano, 2012, p. 356)

The two most commonly ethical perspectives cited as aligned with CSR belong to Kant and Mill. Immanuel Kant paints an important picture in the ethical debate over CSR. CSR from the Kantian perspective is that of doing so for “the defense of human dignity and of individual rights and capabilities” (Renouard, 2011, p. 85). Kant, the 18th century philosopher, developed his categorical imperative, the idea that “moral actions cannot be based on consequences” (Peck, 2009, p. 145). In his thinking, all humans have equal worth and one does good out of duty, not because of a desire to do good things (p. 146). In cases where duties may conflict, “choose the stronger duty” (p. 148). Business ethicists such as William Evan, Edward Freeman, and Norman Bowie have applied Kant’s thinking toward corporate behavior. In particular, Bowie used a “Kantian perspective” to describe “why a corporation ought to deal honestly with suppliers and customers, provide meaningful work for employees, and contribute to the good of society in general” (Altman, 2007, p. 253). In Kantian thinking, a corporation engaged in CSR is doing so from the viewpoint of doing good as an end. There would then be no criticism of other corporations for not engaging in CSR, because those corporations recognize a different path toward doing good, one that must be respected (Cosans, 2009, p. 396). Indeed, Kant’s imperfect duties suggest that there are many paths toward “achieving an end that one has a moral duty to pursue” (Ohreen & Petry, 2012, p. 367). One article points out a major challenge in applying Kantian ethics to business: Kant aimed his maxims at individuals rather than groups, and thus “we can only judge businesspeople, not businesses” (Altman, 2007, p. 256).

John Stuart Mill is the other ethicist often cited in CSR literature. Mill, an Englishman born in 1806, subscribed to the theory that “actions are right in proportion as they tend to promote happiness” (Cohen-Almagor, 2009, p. 25).His ideas on utilitarianism inform how a free market society might create a path to happiness for individuals that then leads to “the greatest good of (that society’s) people” (Cosans, 2009, p. 396). From this utilitarian perspective, corporations engaged in CSR are right because they are pursuing their own modes toward happiness for all. Likewise, corporations not engaged in CSR are also right because they are also pursuing their own modes toward happiness for all (Cosans, 2009, p. 396). According to Mill, individuals are best equipped to determine what makes them happy, and each individual's happiness "is intertwined with the happiness of the many" (Cohen-Almagor, 2009, p. 27). From Mill's perspective, one "can never be sure where the truth lies" (Cohen-Almagor, 2009, p. 29). One might assume that happiness for corporations includes profitability, a factor influenced by any number of components. Mill also places an emphasis on relationship, suggesting that "the highest level of self-fulfillment and happiness is reached when relating to others" (Renouard, 2011, p. 89). Mill even defined his "utilitarian ethics as the effort to shape people's altruism and to find happiness within it" (Renouard, 2011, p. 89). Although utilitarians would criticize Kantians' imperfect duties for not being "demanding enough when it comes to beneficence," imperfect duties, "despite their latitude," "can produce strict demands for action" (Ohreen & Petry, 2012, pp. 370, 374). According to one article, utilitarianism aligns with both Friedman's profit-first theories and Carroll's pyramid, which sets CSR's first goal as turning profit (Renouard, 2011, p. 85). Researchers have tried to demonstrate an improvement in "the competitive advantage or the financial performance" of companies engaged in CSR (Renouard, 2011, p. 85), but with little success. While demonstrating a financial connection with CSR has been a challenge, ancillary benefits such as improved innovation climate have found stronger indication (Ubius & Alas, 2012, p. 315).

Ayn Rand and egoism are also ethical concepts attached to Friedman's theories on CSR. Rand believed in rational self-interest and the idea that "individual, self-enhancement, and rationalism" should guide decision-making (Merrill, 2009, p. 86). She held “a deep suspicion of altruism,” though the realities of today’s business environment may place her belief in rationality and suspicion of altruism at odds (Merrill, 2009, p. 89). That is, today’s world may present the opportunity to act rationally through altruism. One article suggests that “egoistic calculation” is one motivation for corporations engaging in CSR (Muñoz et al., 2012, p. 361).

Perhaps the most commonly cited CSR theorist is the aforementioned economist Milton Friedman, described as having “a deontological temperament” (Cosans, 2009, p. 396). Friedman suggests that corporations “should act to advance the greater interest” of all stakeholders, a duty he interprets as “making a profit, as well as conforming to rules that protect other people from harm” (Cosans, 2009, p. 396). This demonstrates the divide between business ethicists. Whereas some would say that “CSR is a moral duty,” others would say that “CSR must be conceived of as a completely voluntary endeavour” (Dubbink & Liedekerke, 2009, p. 118). Friedman does not suggest, however, that there should be no consideration of social implications in the operation of a business. He allows that corporations must conform to “the basic rules of society” (Cosans, 2009, p. 393).

The theories of Adam Smith are often used as a foundation for the argument that CSR has no place in corporations today. Smith argued that “so long as economic actors are rational and self-calculating, they will be able to affect a better set of consequences than if their intentions had been benevolent” (Stoll, 2008, p. 18). Another title for this theory is “shareholder approach,” which suggests that the “shareholder, in pursuit of profit maximization, is the focal point of the company and socially responsible activities don’t belong to the domain of organizations but are a major task of governments” (van

Marrewijk, 2003, p. 96). The flipside of this shareholder approach is the "societal approach," which suggests that "companies are responsible to society as a whole, of which they are an integral part" (van Marrewijk, 2003, p. 97).

Other CSR articles note ties to Confucian ethics. Confucius, considered China's greatest philosopher, defined five key relations: "ruler and subject; father and son; husband and wife; older and younger brother; and relations between friends, the only equal relationship" (Whitehouse, 2009, p. 169). Today's business ethicists extrapolate the father-son relationship as aligning closely to that of owner-worker. The overarching principle of these relationships is that "the senior owes the junior protection and consideration for well-being," and the "junior owes the senior obedience and respect" (Whitehouse, 2009, p. 169). Confucius placed on leaders the responsibility "to be benevolent and compassionate," and so corporate management should be "caring in order to build a friendly and reciprocal bond with the employees" (Cheng Low & Sik, 2013, p. 31). These benevolent and compassionate actions will serve to "help individuals … attain peaceful and harmonious livelihood" (Cheng Low & Sik, 2013, p. 31). This same article concluded that a direct relationship exists between strength of leadership and strength of ethical practices and corporate governance. The article recommends replacing the traditionally passive approach to Confucian ethics with "a more proactive leadership style" (Cheng Low & Sik, 2013, p. 40).

Studies also apply Levinasian ethics to businesses and the practice of CSR. Emmanuel Levinas, a 20th-century theorist, describes an "ethical echo" and the need for each individual to care for the "Other," a journey that leads to self-fulfillment and enlightenment (Arnett, 2009, p. 203). One article frames responsibility as the path down which a “corporation is able to discover its true aim and meaning” (Soares, 2008, p. 549). From this Levinasian perspective, corporations are responsible for all actions and their consequences, intended and unintended (Soares, 2008, p. 549). Corporations are also able to achieve true freedom by serving others rather than focusing directly on profits (Soares, 2008, p. 551).

The debate over business ethics and CSR is constantly evolving. While Kantian ethics and Mill’s utilitarianism have traditionally dominated this debate, one article suggests that the 21st century has seen a shift toward “the virtuous performance of deontological duties,” and that this new era of business ethics will see more exploration of specific “social phenomena,” such as corporations’ duties to the poor, and fewer “applied exercises” centered on traditional theories (Koehn, 2010, p. 748). This same article criticizes previous business ethicists for issuing “prescriptions without thinking about the practical challenges of implementing … recommendations or the unintended consequences of adopting well-intentioned measures” (Koehn, 2010, p. 748). A prominent conclusion is that corporations today cannot get away with “merely not doing any harm” (Wettsein, 2010, p. 275). The realities of today’s business environment create a need for corporations to “engage proactively in finding and implementing viable solutions for prevailing global problems” (Wettsein, 2010, p. 275).

The CSR Debate

As explained, CSR is not always motivated purely by benevolence. In a utilitarian sense, corporations use “housing schemes, employment and benefit packages, and access to education” to provide “corporate management with mechanisms to enforce norms and create stakeholder engagement” (Abdelrehim et al., 2011, p. 830). Corporations engaging in CSR do so in recognition that a “parallel might exist between individual and organizational needs” (Tuzzolino & Armandi, 1981, p. 23). This framework also serves as “a tool for creating more innovative, competitive and sustainable business that benefits both business and society” (Aggarwal, 2011, p. 143). Communication plays a pivotal role in reaping CSR benefits, as management engages in “meaning-laden actions” in order to “make a noticeable difference in the extent to which a company reaps legitimacy benefits from its CSR actions” (Du & Vieira, 2012, p. 415).

Quantifying this benefit is one of the greatest CSR issues today. Some would say that CSR helps business performance. Others would say that it hurts performance. Yet another group subscribes to a theory of indirect impact, suggesting that CSR activity has “positive effects on employee recruitment and retention as well as customer loyalty” (Conley & Williams, 2005, p. 14). While corporations believe that CSR will mitigate issues such as “labor unrest, customer defections, costly environmental problems, and, importantly, government interventions,” most consumers have demonstrated unwillingness to “pay more for responsibly-produced products” (Conley & Williams, 2005, p. 14).

While no agreement exists regarding CSR, its practice, and implementation by management, disagreement is most pronounced when examining opposite ends of the argument. Those against CSR “do not see the point in using the concept of morality in management” (Eabrasu, 2012, p. 430). This perspective is perhaps most commonly associated with Friedman’s theory that “true social and environmental responsibility is to increase profits" (Freeman & Hasnaoui, 2011, p. 388). Those who support CSR would suggest that "business has wrought great harms," and that business in turn has a duty "to make up for these wrongs beyond what mere obeisance to the law would require" (Stoll, 2008, p. 18).

Which side is "winning" the CSR debate? One article suggests that the mere debate over CSR would indicate that "the rank and file of business organizations have … been persuaded of their social duties beyond merely doing what the law requires" (Stoll, 2008, p. 19). If these businesses had not been persuaded, the CSR detractors who perpetuate the debate would have no reason to speak out in popular media (Stoll, 2008, p. 19). Why are corporations buying into CSR? There seems to be a growing belief that "CSR is seen as crucial in creating attractive corporate image, providing competitive advantage and differentiation, leading to business success" (Virvilaite & Daubaraite, 2011, p. 534).

Assuming that most businesses have accepted the need for CSR, actual execution of CSR strategies appears to lag behind. One article suggests that CSR is nothing but public relations, and that talk of CSR is merely "lip service" (Stoll, 2008, p. 18). The dynamic between public relations, mass media, and consumers rests at the heart of this study.

CHAPTER III

METHOD

Framing and Frame Analysis

From Mill's utilitarian perspective, corporate social responsibility (CSR) activity should serve to enhance brand value or provide some similar benefit. In our advanced, interconnected world, the meaning of "brand" has changed. Today, we can interact with brands in person (e.g., store experiences, product packaging, customer service), through traditional media (e.g., radio, television, print publications), as well as new media (e.g., websites, social platforms, mobile devices). The ultimate goal is to create power users and brand evangelists, who will constitute the core of a brand's customer base. With this brand loyalty comes an "emotional and powerful" connection that leads those loyal consumers to develop "certain associations and expectations" of brands (Balmer, Stuart, & Greyser, 2009, p. 13).

Corporate reputation is often cited as a key factor in obtaining loyal consumers. This reputation can be defined as "the collective opinion of an organization held by its stakeholders" with the ability to impact positively or negatively an organization's "value, customer perceptions of product quality … employee morale, productivity, as well as recruitment and retention" (Brammer & Millington, 2005, p. 30). With such weight and impact placed on a firm's reputation, closely monitoring sentiment and building a strong reputation within a target public is vital to a corporation's long-term survival and prospects for growth. Earned media is one common method used by public relations professionals to craft a positive corporate reputation.

Corporations often issue press releases to journalists at influential publications. This practice assumes that journalists will take the information included and pass it along to the general public (Maat, 2007, p. 60). Press releases today remain “one of the most budget-conscious and cost-effective marketing tools” available to corporations (Sullivan, 2008, p. 8). When a journalist takes information from a press release or other publicity source and uses it to write about the corporation, that instance is known as “earned media.” Positive language incorporated into a press release is meant to convince the recipient journalist to write about an organization in the most positive terms (Maat, 2007, p. 62). In a free market economy, the consumer is always gathering information, whether consciously or subconsciously. This information is used to make purchasing decisions. It can come through personal experience and word-of-mouth, but it is often provided by journalists communicating through media. Once obtained, information becomes knowledge, which in turn leads to the construction of an “image of reality” (Hirschman & Wallendorf, 1982, p. 25). At the front end of this process, corporate public relations practitioners plant the seeds for a positive “image of reality” by sharing newsworthy information with journalists, conveying this information in terms that accentuate the positive.

One trend in corporate public relations is to create in-house content, also known as “owned” media. One need only see a television commercial, magazine promotion, or roadside billboard to know that advertising—also known as “paid” media—is alive and well. But earned media remains an important third leg in this stool of publicity. PepsiCo’s Andrea Foote, director of brand communications, suggests it would be irresponsible for a marketing plan to be funded today without integrating "owned, paid, and earned media tactics equally" (Granat, 2011, p. 28).

Einwiller, Carroll, and Korn (2010) note two important characteristics of stakeholders' dependency on earned media. First, they suggest that stakeholders rely mostly on news media to learn about issues that are important to them. Second, these same stakeholders "depend more on news media to learn about such aspects that are difficult to directly experience or observe." These two characteristics are important in publicizing CSR. CSR is becoming a more prominent interest for consumers, and CSR efforts certainly fit into the category of "difficult to directly observe or experience" (Einwiller et al., 2010, p. 300).

News media play an important role in disseminating the CSR information that has been instrumental in CSR's growing profile. One paper found that "the emotive nature of the articles would arguably contribute to the legitimacy-threatening potential of media coverage" (Islam & Deegan, 2010, p. 139). These emotive articles used terms such as "abusive," "exploitation," and "sweatshops" to describe perceived CSR shortcomings (Islam & Deegan, 2010, p. 139). Walter Lippmann described the "primary role of the press as a signaler" (Lee & Carroll, 2011, p. 117). The press also constructs "an issue as a social problem," making sure "the information is shared with a wider audience" (Lee & Carroll, 2011, p. 117). Media own "the power to influence the opinions of many stakeholders, as a long series of research in mass communication studies indicates" (Zyglidopoulos, Georgiadis, Carroll, & Siegel, 2012, p. 1622). Examples of media power include an agenda-setting study that "found that the public's concerns about civil rights were significantly correlated to the volume of news coverage of civil rights in the weeks prior to the Gallup Poll that measured public opinion" (Zyglidopoulos et al., 2012, p. 1623). While most articles frame the press as a proponent of CSR, Stoll (2008) mentions that the opponents of CSR also use the "popular media" to present their opinions (p. 19).

Since Gregory Bateson first introduced the concept in 1954, framing has played an important role in the analysis of texts across subject areas. The concept, reduced to specific occurrence types called "frames," can be defined as "interpretive schemata 'that enable participants to locate, perceive, and label'" (Johnston, 2002, p. 64). The framing concept applied to media can be described as "(selecting) some aspects of perceived reality (to) make them more salient in communicating text" (Schröder & Vliegenthart, 2006, p. 9).

In this study of CSR and how CSR efforts are presented in business magazines, framing will be used to analyze the deeper meanings behind descriptions of CSR.

The implementation of framing analysis in social sciences varies widely. In fact, "little consensus" exists in relation to the proper technique for measuring frames in the news (Schröder & Vliegenthart, 2006, p. 9). Some studies use computer analysis, while others rely solely on human coders. This study employs a qualitative approach, gathering a population of CSR stories from a given time period and reading through these stories in an effort to discover prominent frames. The frames encountered are arranged intuitively in this study's results section in order to maximize their conclusive power.

This study's search for frames is highly influenced by a study of the list of grievances given by French citizens prior to that country's 18th century revolution.

Shapiro and Markoff's (1998) study reduced statements into a simple subject-verb-object (S-V-O) structure. Within this structure, coders searched for "qualifications" that would help to code and "more precisely capture the meaning of the text" (Johnston, 2002, p. 80). This S-V-O template allows the coder to "highlight what specific subjects do/are, in relation to other specific objects" (Vicari, 2010, p. 510).

This approach to framing is "rooted in thoughts about the effects of media content" (Schultz, Kleinnijenhuis, Oegema, Utz, & van Atteveldt, 2012, p. 98). The effects of framing in a wide variety of media have been tested, including newspapers (Messer, Shriver, & Kennedy, 2009, p. 277), magazines (Walsh-Childers, Edwards, & Grobmyer, 2011, p. 211), news telecasts (Lowry, 2008), and corporate communication (Tengblad & Ohlsson, 2010, p. 657). At least one study identified an "official frame" proffered by a corporate entity, one that receivers of the message "internalized" (Messer, Shriver, & Kennedy, 2009, p. 283).

Such internalization, begun by corporation and ended with consumer, serves as the rationale for this study. Corporations take part in the activities of corporate social responsibility—environmental stewardship, community involvement and development, employee relations, and responsible and transparent governance, as defined by this study. These corporations' actions become known, sometimes due to the efforts of public relations practitioners. News outlets then report on these activities, making the information available to consumers. Consumers in turn choose to interact with or reject the corporation, thereby enhancing or detracting from that corporation's margin. Through the process of selecting stories and how to present them to audiences, news organizations are involved in framing. Framing "mechanisms" may include "placement and size, photographs, quotes, subheads and so on” (Du & Vieira, 2012, p. 419). This study will examine only the text of magazine articles and how this text frames the idea of CSR.

Sociologist Erving Goffman described a frame as “an interpretive schema that enable the ‘user to locate, perceive, identify, and label a seemingly infinite number of concrete occurrences defined in its terms’” (Waller & Conaway, 2011, p. 87). Frames work on three levels: cognitive (conveying “new thematic elements”), rhetorical (relying “on metaphors and similes”), and ideological (containing “information on how a society works—or should work”) (Waller & Conaway, 2011, p. 87).

Once an individual has been exposed to a frame, a cognitive structure will form. These “previously learned cognitive structures” can be accessed through a process called priming (Wang, 2007, p. 125). When a primed individual encounters subsequent frames, the earlier structures are “likely to play a role in the formation of subsequent judgments” (Wang, 2007, p. 125).

Media aren’t the only ones framing CSR. In order to influence the subsequent framing of media, corporate public relations practitioners frame stories through “the construction of representations of issues” (Wang, 2007, p. 127). One article described three methods oil companies use in framing their CSR activities: “accessibility to CSR-related information on corporate website, use of multimedia technologies to enhance media richness, and use of social media to promote stakeholder involvement” (Du & Vieira, 2012, p. 419). The specific approach to textual and frame analysis used in this study is outlined in the following section.

The Framing of CSR in Business Magazines

This study is a textual analysis of business magazine articles that refer to the concept of corporate social responsibility. In developing a sample, this study identified 10 leading business magazines for examination. These magazines are *Barron's*, *Bloomberg Businessweek*, *The Economist*, *Entrepreneur*, *Fast Company*, *Forbes*, *Fortune*, *Harvard Business Review*, *Inc.*, and *Wired*. To limit the number of stories for examination, a time range of the five years between 2008 and 2012 was established.

Electronic databases assisted in the collection of qualified stories published by these magazines during the five-year time period. Business Source Complete assisted in finding stories from *Bloomberg Businessweek*, *Entrepreneur*, *Fast Company*, *Forbes*, *Fortune*, *Harvard Business Review*, and *Inc*. ProQuest Research Library assisted in finding stories from *Barron's*, *The Economist*, and *Wired*.

Each publication was searched one at a time, starting with a visit to the appropriate database. The search functions were set to search within a specific publication. The date range was set to include stories appearing between January 1, 2008 and December 31, 2012. The advanced search function was then engaged to search within a given publication for the term "corporate social responsibility," setting the search dialogue box to "All Text" in Business Source Complete and "Anywhere" for ProQuest Research Library. Within this range, both *Businessweek* and *Bloomberg Businessweek* were searched due to an official name change that took place during the time period for this research.

This initial search yielded 184 results (see Table A.1 for breakdown by publication). Forty-nine of these results were eliminated for a number of reasons, including duplication of another search result, irrelevance to CSR, fictional case study, online-only publication, and uncommon form, such as a list. The remaining stories were placed into a single Microsoft Word file, printed, and bound. The researcher then read through these stories from beginning to end, using the framing techniques described in the literature review to identify common themes. The overall research question—How do leading business magazines frame the concept of corporate social responsibility?—guided the identification of themes. Once finished, these themes were organized into nine sections and arranged into a hierarchical pyramid of CSR frames (Table A.2). A description of these themes follows in the results section.

CHAPTER IV

RESULTS

The following results derive from a textual analysis of 135 articles. The sample of articles was created by searching within a five-year period for the term “corporate social responsibility” (CSR) in 10 business magazines: *Barron’s*, *Bloomberg Businessweek*, *The Economist*, *Entrepreneur*, *Fast Company*, *Forbes*, *Fortune*, *The Economist*, *Harvard Business Review*, and *Wired*. The resulting frames form a hierarchical pyramid (see Table A.1). These frames, starting first with the base of the pyramid, are as follows.

Corporations and the Environment

Corporations and their treatment of the environment are one of the most prevalent frames encountered. Many articles refer to this concept of environmental stewardship as “going green,” sustainability, or as a green “trend” (“Sorry,” 2008, p. 60).

While “going green” is commonly presented as an emerging concept that is widely supported and constantly gaining momentum, some stories frame environmental CSR activity as needing more clarity. That is, some stories suggest that corporations need to ask more challenging questions about their impact on the environment and how any negative impact can be mitigated.

For example, one story weighed whether or not corporations are focused on the right pollutants. According to this story, much is made of the need to limit CO_2 emissions, but little is made of the need to limit black carbon. Black carbon is produced in developed countries by diesel engines and industrial activity. In developing countries, black carbon is produced by the burning of wood, dung, and biomass fires. This story provided a two-step solution to the black carbon issue. First, corporations must anticipate the eventual legislation of black carbon emission. Second, these corporations must find more efficient methods of burning fuel, thereby staying ahead of this expected legislation and gaining competitive advantage (Wallack, 2010, p. 22).

Another question focused on ultimate responsibility for environment-damaging goods. This story presented two responsible parties: the manufacturer and retailer. Foreign manufacturers are often presented as responsible for making carbon-intensive products, but this story suggests that these manufacturers are only following design instructions provided by U.S. retailers. The story portrays joint responsibility as the solution, going so far as to suggest that collective action could transform the global supply chain and ameliorate its generally negative impact on the planet (What, 2010).

Related to the question of responsibility is the concept of improving foreign nations. Most mentions of China include a description of its poor environmental stewardship. Many of these stories quickly hedge this criticism by observing that China is working to become better on the environmental front (Aston, Li, & Engardio, 2009). One story uses statistics to back its initial criticism. For example, two-thirds of China's rivers and lakes are considered by corporations to be too contaminated for use (Aston et al., 2009). This same story observes that only "1 in 100 of China's nearly 600 million city dwellers breathes air that would be considered safe in Europe" (Aston et al., 2009, para. 1). These damning statistics appear as juxtaposition to the subsequent descriptions of Chinese corporations engaged in innovative programs. One story describes China as an emerging center for carbon credit purchasing (an exchange effort that seeks to balance and ultimately reduce carbon footprints globally), a development that “should in theory help the fight against climate change” (Verdant, 2009, p. 66). Another profiles China’s Broad Group, a company that makes energy-efficient air conditioners and operates as a leader in environmental stewardship—its campus even includes “28 buildings made of recycled packing crates and shipping pallets” (Beard et al., 2011, Broad Group section, para. 1). The statistics-laden story goes on to suggest that some Chinese companies, such as BYD Auto, are outpacing U.S. corporations when it comes to creating environmentally friendly products. This story characterizes the Chinese government as supportive of “green” business, both for domestic and foreign corporations—China is working with General Electric, DuPont, 3M, and Siemens to create manufacturing processes that are more efficient (Aston et al., 2009).

Stories that address the environmental category of CSR also seek to identify corporations’ varying motivations for taking action. One motivation may be engaging with consumers who are seeking out sustainable products and the environmentally friendly corporations that create them. One story describes new technologies that assist interested consumers in streamlining their search for environment conscious corporations. FashioningChange.com, a website that identifies sustainable clothing and jewelry, is one such tool pointing consumers toward responsible companies (Wang, 2012, p. 86).Other motivations include cost savings, responding to activists, employee retention and, as mentioned earlier, a desire to stay ahead of government regulation.

No matter what the motivation for environmentally friendly actions may be, successful implementation of CSR plans is not always simple. The creation of environmentally friendly packaging is specifically posed as a challenge for corporations. McDonald’s and its 1990 removal of the “ubiquitous foam clamshell containers” is one commonly cited example. The coordinator of this McDonald's project suggests that "big companies are the best vehicle for creating broad, far-reaching change" (Warner, 2009, p. 54).

Environmentally friendly package redesigns aren't the sole practice of major corporations. A Chicago-based catering company has used environmentally friendly practices to successfully differentiate itself from the competition (Moran, 2008, p. 81). Another small business, The Honest Kitchen, uses recyclable packaging at the behest of its customers, even though it is less cost-efficient (Tiffany, 2008, p. 24).

Packaging improvements can start as a short-term CSR activity yet can transform into a longstanding corporate conundrum. At Starbucks, a corporation typically well-regarded for its environmental friendliness, one question vexes executives—"What do I do with my cup?" (Kamenetz, 2010, para. 4). Starbucks cups account for about 3 billion of the 200 billion paper cups thrown into U.S. dumps on an annual basis (Warner, 2009, p. 54). The effort to fix this issue has become a pet project of Starbucks CEO Howard Schultz (Warner, 2009, p. 54).

For corporations like McDonald's and Starbucks, CSR initiatives involve company-wide cultural change and behavioral adjustments. Stories addressing corporations and their stewardship of the environment discuss corporations that started with CSR as part of their reason for being, framing these CSR-driven corporations as enjoying an advantage over those attempting to incorporate CSR years later. Tom's of Maine is one prominent example. This early leader in "natural personal care" is portrayed as including environmental stewardship in its initial business model. To this day, Tom's gives back in a fashion aligned with the sustainability movement. Tom's works to prevent the overfishing of Maine's lobsters and promote clean rivers. The company's founder even leads by example, using electrical pumps to heat water in his home (Morais, 2009).

Seventh Generation is another corporation founded with sustainability as a central theme. A maker of environmentally friendly cleaning products, Seventh Generation puts the success of its mission on equal, if not higher, footing with the success of its bottom line. This service to its mission is described as providing great success and a talented team of employees who are eager to pursue a higher purpose in their careers (Hollender, 2010).

Patagonia also falls into this category. Known as a "longtime leader in sustainable manufacturing," Patagonia today is portrayed as pushing to stay ahead of other retailers on the sustainability front (Walker, 2008, para. 2). The company created a new initiative called "Footprint Chronicles," an endeavor that aims to "share with customers information about the environmental effects of every link in the supply chain" (Walker, 2008, para. 1). One story describes Patagonia as pursuing its mission, even while sacrificing profit. Patagonia took the counterintuitive measure of running an online advertisement that said, "Don't buy this jacket." An online note including information on recycling and reusing garments accompanied this note (Tiger, 2012, p. 37).

For companies like Tom's, Seventh Generation, and Patagonia, CSR and environmental stewardship serve as a longstanding way of corporate life. For companies new to CSR, the path to innovation is characterized as one involving partnerships. Some companies choose to partner with employees and customers in an effort to be more "green." At Marriott, employees are invited to exchange burned out traditional light bulbs for more efficient fluorescent bulbs (“Sorry,” 2008, p. 60). Best Buy is undertaking a similar project, inviting employees and customers to recycle used electronics at Best Buy locations. Best Buy instituted this program at the urging of its employees and customers (Gunther, 2009). While the recycling program is a money-loser, Best Buy has found that the recycled items do have “residual value” (Gunther, 2009, para. 10). Nokia is undertaking a similar project, inviting customers to recycle used phones at the company’s Indian locations. Nokia even accepts its competitors’ phones. This story presents Nokia’s challenge as that of educating consumers in a developing country about the theory behind recycling (O’Connell, 2009, p. 68).

Some corporations partner with the government or so-called non-governmental organizations (NGOs). Burger King works with a panel of volunteer experts, including university professors, to create methods for serving fewer eggs hatched from caged chickens (Grover, 2008). McDonald’s aforementioned move away from its clamshell containers included help from the Environmental Defense Fund (Brady, 2010, p. 61). Similarly, Wal-Mart partnered with a group of outside organizations to create strategies for achieving zero waste, operating on renewable energy and stocking only “products deemed ‘sustainable’” by 2015 (Brady, 2010, p. 61). More recently, McDonald’s partnered with Greenpeace to ban the use of soy taken from “recently deforested areas” (Warner, 2009, p. 54). These partnerships are shown as the avenue through which McDonald’s developed the robust CSR operation it enjoys today. The corporation is currently tackling the issue of beef production and the high levels of greenhouse gases that result from it (Warner, 2009, p. 54). In its coffee-cup conundrum, Starbucks even made the startling move of partnering with its direct competitors—McDonald’s, Tim

Hortons, Dunkin' Donuts, and Green Mountain—in the belief that collaboration will lead to a swift solution.

Another set of industries is characterized as unable to genuinely pursue CSR initiatives because of their inherent nature. Book publishing is one example. In 2009, publishers consumed trees at a rate of 30 million per year (Green, 2008, p. 21). While the use of recycled paper and e-readers shows progress, these publishers must rely on traditional print until the technology adoption rate increases. Without tree-killing print, these publishers cannot stay in business (Green, 2008, p. 21). Rosetta Solutions CEO Ted Treanor admitted that "publishers feel 'a little guilty about wasting so many trees'" (Green, 2008, p. 21). Energy companies are similarly portrayed ("Reaching," 2010). With the risk of oil spills and other environmentally damaging disasters, corporations that deal in oil and other energy products can never achieve authenticity in their CSR efforts.

While many corporations pursue CSR initiatives for the previously stated reasons, not all organizations buy into the idea that environmental stewardship is or will be a necessary dynamic for businesses in the 21st century. Some stories characterize U.S. corporations as disadvantaged due to a stricter regulatory environment. This story suggests that foreign-based multinationals hold the advantage of working out of less-regulated home nations (Nidumolu, Prahalad, & Rangaswami, 2009). This story describes as unconfirmed the idea that "going green" can be profitable. While a direct impact on profitability may lack evidence, the benefit of CSR and green practices is shown as an indirect impact via increased innovation and efficiency (Nidumolu et al., 2009). Other companies recast existing products as environmentally friendly. The Brita brand enjoyed resurgence after its parent company, Clorox, repositioned it to emphasize sustainability. Wal-Mart, GE, and DuPont are using similar strategies, including the accentuation of green traits in existing products, the acquisition of others' green products, and the creation of new green products (Unruh & Ettenson, 2010).

Corporations that refuse to pursue environmental stewardship are characterized as at-risk. Activists often scrutinize and protest these immovable entities. People for the Ethical Treatment of Animals, better known as PETA, regularly pressures organizations to reconsider their use or treatment of animals. PETA recently urged clothing companies to cease using Australian merino wool. The reason is that harvesting merino wool includes the removal of skin folds from a sheep's hindquarters. This removal is done without anesthesia. After PETA's protest, four apparel makers—H&M, Abercrombie & Fitch, Timberland, and Adidas—all agreed to give up merino wool (Capell, 2008, p. 40).

Activists also protested Unilever's use of palm oil in making Dove brand products. The United Nations Environment Programme once called the spread of palm oil plantations "one of the greatest threats to forests in Indonesia and Malaysia" ("The Other," 2010, para. 3). Like the apparel makers in the wool story, Unilever is portrayed as responsive to activists and their protests. In the wake of criticism, Unilever responded by looking into its supply chains and taking action to mitigate the risks associated with palm oil ("The Other," 2010).

Corporations and the Community

Corporations and their treatment of communities, domestic and abroad, are shown as another prominent category in today's CSR strategies. Considering the date range of this study's sample, the economic crisis of 2008 and resulting Great Recession are often used as a reference point within stories on corporations' working in communities. Stories addressed two specific subjects: 1) actions taken to assist struggling customers, and 2) if and how corporations changed their community-focused activities during the economic downturn.

Stories present corporations as offering "a slew of guarantees, rebates, and freebies pitched at those who worry about getting laid off" (Feldman, 2009, p. 24). These offers generally came from "automakers, airlines, and clothing retailers" (Feldman, 2009, p. 24). An executive at Boston Consulting called the offers "altruism marketing" (Feldman, 2009, p. 24). JetBlue, Hyundai, Bank of America, Jos. A. Bank, FedEx, and Walgreens all participated in altruism marketing in the downturn's wake. While these offers appear purely benevolent at first glance, they are characterized as a "win-win proposition" for the corporation; they boost profits in the short term while also providing positive public relations (Feldman, 2009, p. 24). One story portrayed Pfizer as a participant in win-win altruism marketing. In 2009, on the heels of Lehman Brothers' bankruptcy, the drug maker began giving away prescription drugs to anyone who had lost his or her job. Called Maintain, this program also helped Pfizer and the pharmaceutical industry repair the industry's damaged reputations (Weintraub, 2009, p. 13). Goldman Sachs is another corporation described as continuing its community-based CSR efforts after the 2008 crisis. In one story, the head of the Goldman Sachs Foundation asserts that, "We did not decrease by one penny the commitment of the firm, even through the difficult economic times" (Kolhatkar, 2012, p. 70).

Unlike Pfizer, Goldman Sachs, and other longstanding, tradition-laden corporations, start-up companies include community-focused activities as part of their core businesses. Portugal-based KidZania owns and operates a series of indoor theme parks where children can pretend to be employed, become fake parents, spend and save fake money, and more. KidZania helps prepare children for the future, but it also provides an interesting revenue opportunity—corporations pay KidZania to "build branded, role-playing establishments inside 'cities' scaled for children" (Rubinstein, 2011, p. 86). For example, a global banking company might brand the fake banks within KidZania's virtual worlds. The win-win payoff: KidZania perpetuates its mission of "edutainment," and the sponsoring corporations enter a new marketing channel that connects with a hard-to-reach target demographic (Rubinstein, 2011, p. 86). One story portrayed this arrangement as highly lucrative, saying that KidZania "makes about a third of its money from marketing deals" (Rubinstein, 2011, p. 87). Critics have targeted KidZania in return, suggesting that it's unethical to market directly to children. A question described as unanswered is this: Does the community-focused aspect of KidZania's business outweigh the illicit nature of its marketing practices?

Other corporations are designing ways to merge their core business with community-focused activity. Goldman Sachs is again portrayed as community-minded. Its 10,000 Women program is "a global economic development initiative to support female entrepreneurs in the developing world" (Kolhatkar, 2012, p. 70). Any credit the story gives Goldman is countered by implied criticism. The story describes 10,000 Women as a blatant attempt to rehabilitate the poor reputation Goldman earned after the financial crisis. The story characterizes Goldman as "the worst example of Wall

Street greed and excess" (Kolhatkar, 2012, p. 70). Netherlands-based DSM is another company using its core business to engage communities. DSM partnered with the World Food Programme to "distribute DSM's vitamins, nutrient mixes, and fortified food to malnourished people in Nepal, Kenya, Bangladesh, and Afghanistan" (Beard et al., 2011, Royal DSM section, para. 3). This program is presented as more than charity. The story describes DSM's community strategy as one "designed to promote long-term corporate success in an increasingly complex global economy" and to make "DSM an attractive employer" (Beard et al., 2011, Royal DSM section, para. 5). Community-related CSR isn't limited to major corporations. After years of sponsoring Little League teams and giving to local charities, a commercial paint company in Colorado began giving free paint jobs to those in need (Moran, 2010, p. 56). This charitable action was good for the company's reputation and wasn't as costly as initially thought—inspired by the company's compassion, many of its employees volunteered their time on the free paint jobs (Moran, 2010, p. 56).

Much like corporations' environment-focused activity, community-focused activity can emerge from a variety of motivations. Consumer safety is cited as a common motivation. New York–based supermarket chain Wegmans made the decision to stop selling cigarettes at its 70 locations (Boyle, 2008, p. 24). This was no small commitment, as "tobacco and related products accounted for $5.4 billion in sales in supermarkets in 2006" (Boyle, 2008, p. 24). Other corporations are characterized as acting out of a desire to revive neighborhoods. Some move their operations, create jobs, and open new opportunities in undesirable areas. iSeatz, a software company, is portrayed as serving the community by investing in a physical plant located in New Orleans'

Warehouse District (Leiber, 2010, p. 54). Moving to inner cities and poverty-stricken areas also holds benefits. For some, government contracts become a significant source of revenue. Total Team Construction Services, located in West Sacramento, California, works with the Veterans Affairs Department, the United States Air Force, and California counties (Leiber, 2010, p. 54). Roxbury Technology, a printer-toner distribution company, operates out of the “impoverished Boston neighborhood of Roxbury” (Porter, 2010, p. 56). Because of the company’s decision to locate in this rundown area, where nearly all of the company’s 65 employees live, Staples is now working to distribute the Roxbury product nationally (Porter, 2010, p. 56). The Roxbury story portrays the company as defying the idea that business operations and CSR are mutually exclusive, suggesting that “too often, large companies see corporate social responsibility as something entirely separate from their business goals,” missing the opportunity for “business acting business, not as charitable givers, (to become) arguably the most powerful force for addressing the issues facing our society” (Porter, 2010, p. 56).

Corporate moves to inner cities are described as beneficial for the corporation, too. Statistics indicate that young employees are eager to work in inner-city environments. According to U.S. Census data, “two-thirds (64%) of college-educated 25- to 34-year-olds said they looked for a job after they chose the city where they wanted to live” (Wieckowski, 2010, p. 24). Moves away from the suburbs and into the city are also described as beneficial to society at large. A story cites a scientific study in concluding that suburbs have created “real problems” with “damage to quality of life (that) is well chronicled” (Wieckowski, 2010, p. 23). These real problems are associated with “transportation, health care and environmental costs” (Wieckowski, 2010, p. 23).

While some corporations operate in low-income areas, others take community activities a step further by providing paychecks to their neighbors. One company is portrayed as “hiring people at the bottom of the pyramid to perform digital tasks such as transcribing audio files and editing product databases” (Gino & Staats, 2012, p. 92). The story gives this blend of human resources and CSR a name: “impact sourcing.” The strategy is described as beneficial in that it breaks “the cycle of poverty” by employing those who have become dependent upon it (Gino & Staats, 2012, p. 92). IDEO, a design firm, engages low-income communities in India. It partners with the foundations of major corporations to educate low-income Indians about the importance of clean drinking water (Shambora, 2011, p. 36).

This demonstrates an important clarification in the definition of “community.” For the most part, these stories portray community as a global concept rather than a local concept. That is, a corporation can serve its immediate community by engaging in CSR activity right outside its headquarters’ front door; it can also serve the global community by exporting its CSR to a nationwide or people group in need.

A number of stories portray corporations as serving the global community. Google is described as using its business competencies to serve people throughout the United States and world. The search giant’s philanthropic arm, led by Dr. Larry Brilliant, created FluTrends, a “service that determines flu outbreaks in the U.S. by scanning the searches people make for flu-related topics” (Hardy, 2009, para. 5). It also created a video aimed at educating Indian Muslims on childhood vaccines and their benefits. One percent of all Google revenue goes to Google.org, the company’s charitable foundation. Google.org’s initiatives follow the trend away from simple giving and toward business competencies that can be deployed in charitable fashion. “Other foundations can give money, but we want to access all the keys of the keyboard,” Brilliant said (Hardy, 2009, para. 4).

Operating globally creates challenges absent when working domestically. Royal Dutch Shell is described as grappling with the benefit-challenge trade-off of doing business in developing countries. One story featured Shell’s top executive in Nigeria. It characterized Ann Pickard’s job as “the most dangerous executive position in the oil industry” (Birger, 2008, p. 30). The story balanced the use of risk-related words like “dangerous” by using aspiring words like “opportunity,” describing the ways Shell has invested in the local community through health programs and college scholarships” (Birger, 2008, p. 30). Other corporations are presented as struggling to continue operations in war-torn nations. Motorola, Advanced Micro Devices, Apple, and Ford Motor obtain minerals necessary for products from mines in the Democratic Republic of Congo, home to a “15-year-long war that has killed millions and created a huge humanitarian crisis” (Drajem, Hamilton, Kavanagh, Kosova, & Rocks, 2011, p. 30). New regulations contained in the Dodd-Frank financial reform law—specifically Section 1502—require corporations to examine supply chains and ensure they are not unwittingly funding warlords. The story outlines two sides of the regulation. First, the law presumably mitigates the loss of lives associated with conflict. Second, in the category of unintended consequences, African workers who depend on U.S.-funded jobs are left idle by the time it takes to investigate the supply chains and document the findings. The U.S. government is, in effect, jeopardizing the jobs of Africans who rely upon them. Nike faced a similar situation. Adherence to stricter supply chain guidelines led to the company dropping a Pakistani company that made hand-stitched soccer balls. One story portrays as victims in the situation the working-class Pakistanis who lost their jobs. Another story describes the cost of these regulations as an undue burden placed on corporations (Drajem et al., 2011, p. 30). Activists are also characterized as creating these unintended consequences. In the case of the Australian sheep farmers who grow merino wool, PETA's protests of merino wool led to the potential loss of "Australia's $2.2 billion wool industry" and to 55,000 Australian sheep farmers feeling as if they were being "cast as barbarians" (Capell, 2008, p. 40).

As with stories on the environment, China again plays a prominent role in magazine articles discussing community initiatives. The Chinese government is framed as a proponent of community issues, "telling businesses … operating overseas to be more respectful of local customs and people, and to invest more in what Westerners would call corporate social responsibility" ("Less Thunder," 2012, p. 56). This stance is shown as leading to more CSR projects, including one by China National Petroleum Corporation that includes "building lots of schools in villages near the pipeline" it is constructing through Myanmar ("Less Thunder," 2012, p. 56). China is also portrayed as wrongly accused of manufacturing toys harmful to children. This story states that China produced 80% percent of "toys recalled in the United States in 2006" (Bapuji & Beamish, 2008, para. 3). The story counters this statistic by revealing that 68% of recalls were due to design flaws, not manufacturing flaws (Bapuji & Beamish, 2008, para. 3). The foreign manufacturer is often labeled as irresponsible, but the manufacturer is only fulfilling a U.S. company's irresponsible design. From a job creation standpoint, one story shows China as harming the U.S. economy and job prospects for U.S. citizens. This story describes how “rock-bottom prices for made-in China green technology” are a threat to environmentally friendly endeavors and green job creation in foreign countries (Aston et al., 2009, para. 4). While CSR in foreign nations is most often characterized as a U.S. export, at least one story addresses how Zurich, a commercial liability insurance company, is investing in U.S. communities. In a column written by its chief administrative officer, Zurich’s response to Hurricane Katrina is framed as “sustained” rather than immediate and limited. This same column describes how Zurich employees volunteer in U.S. communities by participating in home building, education, and food drives (Savio, 2012, p. 47).

Specific corporations are identified in stories that feature responsible supply chain management as highly important. Nike received criticism for using a Malaysian T-shirt factory where foreign workers were “forced to surrender their passports while their wages were being garnished to pay off hefty recruiting fees” (Levenson, 2008, para. 1). This same story portrays media coverage and the resulting public outcry as moving Nike to investigate the “root causes of problems, from sustainability to sweatshop conditions, in order to change the culture that fosters them” (Levenson, 2008, para. 4).

Apple is another company described as overseeing an irresponsible supply chain. One story quotes Apple CEO Tim Cook as admitting that his company’s supply chain includes underage workers. This same story suggests that this is a common struggle. It labels Apple, Coca-Cola, and Gap as corporations whose “many suppliers … drift in and out of compliance” (“When the Job Inspector,” 2012, Not a Bad Apple section, para. 11). This story also characterizes allegations against Apple as somewhat exaggerated. An off-Broadway play depicted an Apple factory in China as exposing child workers to chemicals, an accusation the playwright later retracted. According to the story, a portion of blame should fall on foreign governments for failing to provide proper oversight and "'too much outsourcing of enforcement to the private sector'" ("When the Job Inspector," 2012, Not a Bad Apple section, para. 8). Even corporations typically described as responsible struggle with complicated supply chain issues. Timberland, described as a "vocal supporter of ethical working practices," is portrayed as struggling to maintain a responsible supply chain. Like many corporations using foreign manufacturers, Timberland's just-in-time manufacturing philosophy has created an environment in which manufacturers must "pull out all the stops to keep up … or face a stiff financial penalty" ("When the Job Inspector," 2012, Down the Chain section, para. 2).

Corporate founders and CEOs are often featured as responsible for the representations of their organization's CSR policies. Tom's of Maine founder Tom Chappell is shown as a crusader who has taken on community responsibility as a personal endeavor. One of his projects included protecting locals along Maine's coastline in the town of Monhegan (Morais, 2009). Thanks to his work, island dwellers now have "legal control of a three-mile ring of water around their island" (Morais, 2009, para. 2), so no one else may fish those waters. Chappell also started a trust that purchases Monhegan homes when they come on the market. These homes are then "sold back to locals at a 50% discount" (Morais, 2009, para. 3). Chappell calls this emphasis on social responsibility the "'Middle Way'—a Buddhist-inspired approach that fuses business with environment and community sensitivity" (Morais, 2009, para. 4).

Other CEOs are described as CSR averse. Nike's CEO is framed as unapologetic, though flak from media coverage of Malaysian factory conditions led him to admit that the "'Nike product has become synonymous with slave wages, forced overtime, and arbitrary abuse" (Levenson, 2008, para. 2). In the aftermath of the Malaysian crisis, Nike took "efforts to improve the labor conditions in its factories focused on monitoring programs." Nike also became more transparent, setting up www.nikeresponsibility.com. With this site, Nike became the "first in its industry to release the names and locations of its factories" (Levenson, 2008, para. 13).

Irresponsibility toward communities occurs in the United States, as well. One story described how some companies "fire" customers who are unprofitable, describing this practice as creating certain "ethical and legal issues" (Mittal, Sarkees, & Murshed, 2008, p. 99). Not only might customer divestiture leave customers without certain services that have come to be expected in Western nations, but it might also negatively affect the employees and clients remaining with the company (Mittal et al., 2008).

Companies that do embrace responsibility toward communities are portrayed as enjoying product differentiation. That is, a company's product may come to the forefront of a crowded market simply because it is better for the health of its customers. The owner of a Chicago-based catering company achieved success by making his company more "health-minded" (Moran, 2008, p. 81). A Hawaiian food container company reached a broader market by emphasizing the health benefits of using that company's more expensive product rather than a hazardous Styrofoam container (Ramberg, 2008, p. 28). A 2011 story describes an effort by chocolate companies to create responsible supply chains. Details provided on three companies share how they directly employ farmers in poor countries, share profits, and practice open-book accounting techniques (Welch, 2011, p. 28).

The market for products sold by responsible organizations is characterized as growing. The ability of consumers to find responsibly developed products is also growing. As discussed in regard to environmentally friendly corporations, FashioningChange.com directs shoppers to clothing and accessories that serve as "ethical alternatives for men's and women's apparel" (Wang, 2012, p. 86). The site directs jewelry shoppers to an Austin-based company that sells jewelry "handmade by a group of HIV-positive women in Ethiopia" (Wang, 2012, p. 86).

While many stories report on ambitious CSR ideas, these stories note execution and actual progress are lagging. This holds especially true for stories discussing traditionally irresponsible corporations that are trying to change their ways. Criticism in these instances is accompanied by comments from an activist. In Nike's case, an MIT professor's report included the observation that "despite 'significant efforts and investments by Nike … workplace conditions in almost 80% of its suppliers have either remained the same or worsened over time'" (Levenson, 2008, para. 13). These stories portray progress as lost in the rush to meet consumer demand, suggesting in Nike's case that regulations get "trampled when tight deadlines leave suppliers little margin for error" (Levenson, 2008, para. 15).

Corporations and Employees

Business magazines take a distinct interest in the way corporations treat their employees. In one story, the relationship between management and employees is framed as a problem to be solved. This story identified four different types of direct report, including one classified as “pole vaulters” (Truss et al., 2010). These pole vaulters are “energized only by certain aspects of their work,” and employers must find ways to “deepen and broaden their involvement with all company initiatives” (Truss et al., 2010 p. 24). The story features CSR as a solution, ensuring concerned employees that the company is “doing enough for the community,” thus providing a higher level of engagement (Truss et al., 2010, p. 24). Another story presents a similar idea, describing “people as assets to be empowered, not machines to be commanded” (Kanter, 2009, Guidance for the Future section, para. 1).

Corporations that fail to act responsibly toward employees are shown to suffer consequences. One story describes the sense of community that emerges from companies that treat their employees properly (Mintzberg, 2009). This same story describes “short-term management” philosophies and how they inflate the importance of CEOs and erode the emphasis placed on employees, even to the point where human resources can be “‘downsized’ at the drop of a share price” (Mintzberg, 2009, p. 140). This story uses powerful language in describing this management style as “mindless, reckless behavior (that) has brought the global economy to its knees” (Mintzberg, 2009, p. 140). The proper approach to employee relations is framed as providing the “social system that is larger than ourselves” that society needs in order to function (Mintzberg, 2009, p. 141). This story recommends de-emphasizing the CEO’s role, characterizing it as egocentric. It also recommends rebuilding “companies not from the top down or even from the bottom up but from the middle out” (Mintzberg, 2009, p. 141). Young companies are framed as achieving employee objectives exceedingly better than more established companies. The challenge for these young companies will be sustaining that sense of community once the company reaches maturity (Mintzberg, 2009).

Vineet Nayar, CEO of HCL, an Indian IT services company, is on a mission to “destroy the office of the CEO” (Cappelli, Singh, Jitendra, & Useem, 2010, p. 91). In pursuing this goal, the company instituted a motto—“employee first, customer second”—and created an evaluation system that allows employees to review their bosses. Nayar even posted his own review on the company’s intranet, inviting other managers to do the same. The ultimate goal is described as empowering employees to make decisions and inverting the company’s organizational chart to the extent that “the top is accountable to the bottom, and therefore the CEO’s office will become irrelevant” (Cappelli et al., 2010, p. 91).

The relationship between management and employees can affect a brand’s reputation. Starbucks is typically framed as a responsible corporation, working to make a positive impact in all CSR areas. The coffee shop chain is characterized as risking that reputation by clashing with employees. This story begins by describing Starbucks’ “reputation for social responsibility, environmental awareness, and sensitivity to workers’ rights” (Herbst, 2009, p. 26). It goes on to report on how “Starbucks had illegally fired three New York City baristas as it tried to squelch (a) union-organizing effort” (Herbst, 2009, p. 26). The story addresses both sides’ arguments. It also advises Starbucks to seek a swift and satisfactory solution or risk giving consumers the idea that Starbucks “is posing as something that they’re not” (Herbst, 2009, p. 26).

Southwest Airlines is portrayed as stellar in its employee relations. One story presents Southwest’s employee-focused activity as a major component of building a successful corporation. This story describes how Southwest's management team flew to Atlanta and held a hangar barbeque for the 6,000 employees of newly acquired Air Tran (Beard et al., 2011). The story also shares how Southwest provides "pay and benefits … above the industry average" (Beard et al., 2011, Southwest Airlines section, para. 6). It outlines Southwest's profit sharing program. This program has placed 5% of the company's profit into employees' hands. The story implies that a connection exists between Southwest's satisfied employees and its high marks for customer services, stating that "Southwest consistently has the lowest ratio of complaints per passengers boarded of all major U.S. carriers" (Beard et al., 2011, Southwest Airlines section, para. 1).

Listening and acting upon employee recommendations are described as a common CSR strategy. Allowing employees to feel like they are part of the decision-making process is characterized as providing a higher level of engagement. For example, Best Buy's CSR initiatives are portrayed as an offshoot of a desire on behalf of its employees. According to one story, Best Buy's employees wanted to know what the company "was doing to become more environmentally sustainable" (Gunther, 2009, para. 4). Likewise, Nestle's move away from environmentally damaging palm oil was partially motivated by employee sentiment ("The Other," 2010). Another cites employee engagement as a way to expand "the line between insiders and outsiders" ("How Great Companies," 2012, p. 23). The story further states that the creation of value-building loyalty relies on creating more insiders, those who are "privy to company dreams and ambitions" ("How Great Companies," 2012, p. 23).

The idea of employee engagement extends beyond current employees to future. One story characterizes responsive CSR activity as an effective recruiting tool ("The Other," 2010). Another story includes results from a Grant Thornton International Business Report. This report shows that U.S. corporations are the most generous in charitable giving. According to the report, a corporation's main motivation for giving is "to promote recruitment and retention" (Hofman, 2008, p. 24). This same story describes internal interest in CSR as emerging from younger workers who are "extremely vocal about asking companies to put in place policies that encourage ethnic diversity and environmental stewardship" (Hofman, 2008, p. 24). Corporations that pursue CSR strategies "attract talented individuals who long for challenging and lucrative work that is consistent with their personal values and goals" (Drayton & Budinich, 2010, p. 59). Another story shows CSR activities as a response to "the growing importance of a firm's reputation when it comes to recruiting" ("Reaching," 2010, para. 6).

Once employees are recruited and retained, some CSR-focused corporations are finding that their CSR activity increases employee productivity. Zappos made the decision to move its company headquarters to downtown Las Vegas. This move was part of an inner-city revival program, also including the development of an arts and music scene. Inner-city revival wasn't the only motivation, though—Zappos found that a move into an urban area with developing arts and music would make the company more attractive to the type of employees it wanted ("Got talent," 2011). This story describes the environment that is most attractive to today's workforce. This attractive work environment includes flexible schedules and holidays, freedom and responsibility, the ability to bring pets to work, and the choice of whether or not to work from home ("Got Talent," 2011). Wal-Mart, Netflix, Nike, and others are portrayed as aiming to provide many of the benefits described as helping to create better employee experiences ("Got Talent," 2011). United Airlines, Quicken Loans, and Walgreens are making Zappos-style shifts to inner cities. These moves are described as efforts to provide workers the kind of workspace they prefer. This workspace can also be good for their health—research shows that long commutes can have a "negative effect on people's moods" (Wieckowski, 2010, p. 23). A move to inner cities also alleviates the "'geographical mismatch between workers and jobs,'" placing career opportunities where low-income employees can better access them (Wieckowski, 2010, p. 23). An inner-city headquarters also meets the growing employee requirement of placing an emphasis on CSR and providing workers with a work–life balance (Wieckowski, 2010).

While many stories allude to a tie between satisfied employees and higher productivity, one story portrays this connection as unsubstantiated. This story includes study results that characterize employee relations as irrelevant to achieving business goals, stating that "we haven't seen any hard data supporting the idea" of engaged employees transmitting "their enthusiasm to customers" (Chun & Davies, 2009, p. 19). According to the story, the connection between engaged employees and enthusiastic customers finds its way into mission statements and marketing materials, but it's simply a theory at this point (Chun & Davies, 2009, p. 19).

Corporations and Governance

Socially responsible governance is framed as a growing issue for corporations, especially publicly traded corporations. A 2008 story describes a website (ProxyDemocracy.org) that provides information on how investors' "mutual or pension funds vote on social and governance issues" (Green, 2008, p. 18). ProxyDemocracy.org calculates an activism score, which "measures how often a fund votes against management" (Green, 2008, p. 18). This story portrays CSR-related decision-making as needing transparency.

Transparency extends to environment-impacting activity, community involvement, and employee relations. One story describes "social-responsibility documentation (to) be as important in business as P&L statements and analysis reports" (Teninbaum & Mount, 2008, Amsterdam Global Conference section, para. 1). This documentation is important whether a company is acting responsibly or not. One story cites a lack of transparency and reporting as detrimental. In 2002, Gap was accused of incorporating foreign sweatshops into its supply chain. While this accusation proved untrue, a lack of reporting allowed it to rise in prominence and fester (Teninbaum & Mount, 2008). Another story cited the "Edelman Trust Barometer 2007" in characterizing the need for transparency, suggesting that corporations must engage in "open communication about (their) conduct and impact, whether good or bad" ("Socially Responsible," 2008, p. 73). The concept of transparency is also portrayed as the way of the future. One story states that "open corporate culture … will characterize leading businesses in the decades to come" (Byrnes, 2009, p. 66). Pfizer is described as embracing the need for transparency. In conjunction with its aforementioned drug giveaway, Pfizer also began tracking payments made to "doctors for speaking, consulting, or participating in clinical trials" (Weintraub, 2009, p. 13).

Transparency is characterized as most relevant to shareholders. These investors are portrayed as having a right to know how a corporation is using their money. They are also described as concerned about CSR expenditures. As one story put it, “corporate governance experts worry about the rights of shareholders” when entrepreneurs “want to put principles before profits” (Tozzi, 2010, p. 65). This same story cites socially responsible investment vehicles as a possible solution, noting that nearly $3 trillion was “in some kind of socially responsible investment in 2007” (Tozzi, 2010, p. 65).

Shareholders are also portrayed as concerned about corporate contributions to political campaigns. One story called corporate political contributions irresponsible, using as an example Target’s donations to a Minnesota gubernatorial candidate who opposed gay marriage (Dwoskin, 2012). After the incident, Target issued a formal apology to employees. Today, in an effort to avoid a public relations crisis, some boards of directors are placing limitations or bans on corporate political donations. This story presents both sides of the contributions argument, though a powerful quote from a representative of a prominent corporation helps frame contributions as irresponsible: “Few companies want to be seen as ideological,” said Dan Bross, senior director of corporate citizenship at Microsoft (Dwoskin, 2012, p. 30).

Leadership is a common theme in governance stories. Naturally, this theme leads to a description of the CEO’s role. One story suggests today’s CEOs lack wisdom (Nonaka & Takeuchi, 2011). This story cites the failures of Lehman Brothers and Washington Mutual, failures that greatly disappointed consumers. According to the story, CEOs have failed to take into consideration “people’s goals, values, and interests along with the power relationships among them" (Nonaka & Takeuchi, 2011, p. 60). The story portrays the future of responsible governance as a component that creates "social as well as economic value" (Nonaka & Takeuchi, 2011, p. 60). Corporations whose governance policies do not evolve to meet the evolving "goals, values, and interests" of the buying public will fail to survive (Nonaka & Takeuchi, 2011, p. 60).

CEOs should keep CSR out of corporate activity, according to another story. This story suggests that "CEOs who want to support social initiatives should use their own money, not that of shareholders" (Vermaelen, 2011, p. 28). In it, CSR is portrayed negatively as "a stealth tax that starves the value-creation process of capital" (Vermaelen, 2011, p. 28). While it leans toward a profit-first approach, this story provides a measure of balance by admitting that the CSR debate "rages on (because) neither side can prove its case" (Vermaelen, 2011, p. 28).

Other stories frame a different role for CEOs. One frames CEOs as leaders of "social institutions that profoundly shape the lives of employees" (Eisenstat, Beer, Foote, Fredberg, & Norrgren, 2008, p. 51). This story connects the ideas of corporate governance and employee relations, characterizing as responsible those corporations that balance a high commitment to employees with a high level of performance. Nokia CEO Jorma Ollila confirms this hybrid responsibility, saying that his two jobs are to "make sure that people (have) an opportunity to realize the potential of what there was in this business" and "to get rid of the no-growth business" (Eisenstat et al., 2008, p. 53).

Another story presents the idea of "high-ambition leaders" and how these leaders "are not content with achieving only strong economic returns" (Foote, Eisenstat, &

Fredberg, 2011, p. 96). This story cites Standard Chartered Bank as an example. While other financial institutions struggled in the wake of 2008's economic downturn, Standard Chartered grew income and profit. How? CEO Peter Sands had created an environment that promoted doing what's best for the customer rather than focusing on self-interest (Foote et al., 2011). This new attitude emerged from a 2001 internal review. The review focused on business as well as responsibility. The results inspired Standard Chartered to refocus its charitable giving. In 2003, it began the "Seeing is Believing" campaign, a program that restored the eyesight of 56,000 people worldwide. This story frames "Seeing is Believing" as going "far beyond 'corporate social responsibility'" (Foote et al., 2011, p. 97). The story describes a similar refocusing at Campbell's Soup, framing it as courageous. Campbell's new strategy focused on "two main components, one financial and one social" (Foote et al., 2011, p. 100).

CEOs are also portrayed as needing advice on how to lead in a new, CSR-focused environment (Kanter, 2010a, p. 42). One story outlines a future in which a CEO "will be held accountable for the supplies (he or she uses) and where they came from, what (his or her) customers do with their purchase and whether it improves their lives, and the costs and benefits to the countries and communities touched along the way" (Kanter, 2010a, p. 42). This story cites three world events as helping to shape today's emphasis on CSR: 1) the BP oil spill, 2) rising health care costs in the United States, and 3) the "role of financial schemes in the global recession" (Kanter, 2010a, p. 42). CEOs will benefit from a boost in corporate reputation, though they will also need to manage the higher cost of business that comes along with CSR activities (Kanter, 2010a, p. 42).

Seventh Generation's Jeffrey Hollender writes about founding and running a company that balances profit and CSR. He notes this balance involves looking after "our associates' spirit and will, our stakeholders' trust, and our company's mission and reputation" (Hollender, 2010, p. 106). Hollender describes Seventh Generation's founding mission as aspiring "to do more than simply grow market share" (Hollender, 2010, p. 106). Even after leaving his position as CEO, Hollender remained at the company in order to devote his "energy to furthering Seventh Generation's mission, vision, and corporate-responsibility strategy" (Hollender, 2010, p. 106).

CSR's governance category is another that can create unintended consequences. BP engaged in CSR when it "signaled its commitment to investing in cleaner sources of energy with the slogan 'Beyond Petroleum'" ("Reaching," 2010, para. 1). Because of this slogan, BP was parodied on the Internet after its 2010 oil spill in the Gulf of Mexico ("Reaching," 2010, para. 1). As with the environment and community categories, governance regulations are framed as causing more harm than good. In 2010, the Financial Accounting Standards Board began asking firms to detail "information about what they might get sued for and how much it might cost them" (Pointers, 2010, para. 1). Activists, including green investors and Catholic hospitals, intended this new requirement to "promote transparency" (Pointers, 2010, para. 5). The story, however, framed this new requirement as providing "a how-to guide for lawyers looking for targets" (Pointers, 2010, para. 1). The story further describes the situation as unnecessary, stating that corporations already disclose involvement in lawsuits—the current rules go far enough, the story suggests (Pointers, 2010).

Responsible governance is also characterized as relative to a corporation's home country. One story describes corporate responsibility reports as an emerging practice in China ("Going Global," 2008, p. 18). This story suggests that the definition of responsibility will look different in China than in countries where CSR has been a priority for longer periods of time. Responsible governance is portrayed as an opportunity for corporations around the world. Organizations can reduce the likelihood of legislated CSR by instituting "soft laws," including "voluntary codes and multi-stakeholder initiatives" ("Going Global," 2008, p. 18).

U.S. corporations are described as responsive to governance failings. BHP Billiton increased its governance activity after scandals at Enron and WorldCom. The fertilizer maker decided it "wouldn't just follow the new rules … It would get ahead of them" (Beard et al., 2011, Potash Corporation section, para. 2). The company created a "core values statement and code of conduct" that also included "a host of shareholder-friendly initiatives" (Beard et al., 2011, Potash Corporation section, para. 4). Its board of directors began to meet more often and with a much higher rate of attendance. Executive pay came under the microscope. These efforts are cited as exemplary. The challenges that came with implementing them are framed as the cost of "being good" (Beard et al., 2011).

While many corporations discuss and promote responsible governance, their promises of responsibility are framed as disingenuous. One story describes how corporations "routinely tout their constructive role in society and pour resources into social programs even as they pursue aggressive tax strategies" that minimize their obligation to the government (Desai, 2012, p. 139). The story goes on to suggest that corporations could be more responsible by “treating their tax obligations as a responsibility commensurate with … abiding by environmental regulations” (Desai, 2012, p. 139). Similarly, lobbying is framed as irresponsible and unaligned with the CSR concept (Ariely et al., 2008). One story describes how corporations “spend considerable time and money establishing themselves as good corporate citizens, but rarely do they cross the line to promote good social policy” (Ariely et al., 2008, Socially Responsible Lobbying section, para. 1). Global warming is characterized as an area of progress, as firms are now helping to “make their commercial and social interests become legislative priorities” (Ariely et al., 2008, Socially Responsible Lobbying section, para. 1).

CSR as Duty (Kant’s Categorical Imperative)

CSR’s ethical rationale is a prominent topic. Some stories frame CSR as a duty-based, Kantian activity. One story demonstrates the duty-based rationale through two statements: 1) Researchers struggle to demonstrate a connection between CSR and profitability; and 2) “profitability should not be the primary rationale for corporate social responsibility” (Margolis & Elfenbein, 2008, p. 20). These two statements taken together leave only a duty-based approach to CSR. Other stories frame duty-based CSR through simple statements. For example, one story describes the move of a software company’s headquarters into inner-city New Orleans as motivated by the CEO’s assertion that “it’s important for business to create jobs in rough neighborhoods” (Leiber, 2010, p. 54). Other stories portray CSR as an avenue through which corporations serve their missions. This story suggests that the “founders of modern capitalism” had mission in mind all along, that business wasn’t created for the sake of doing business but rather to serve a societal good. It goes on to frame modern-day business as having drifted from those values (Nooyi, 2009, p. 67).

Some companies approach CSR as a moral imperative. Standard Chartered Bank's CEO stated this imperative in simple, customer-focused terms: "You (have) to do the right thing for the bank, the right thing for the client" (Foote et al., 2011, p. 95). This approach to CSR looks beyond economic returns when gauging performance. The story suggests that business should strive to also produce "significant benefits for the wider community" and build "robust social capital" within an organization (Foote et al., 2011, p.96).

Other stories portray duty-based CSR as a natural extension of corporations' unique mass and resources. Zurich engages in "an ambitious mode of corporate 'giving back,'" one that "enables company team-building projects, collaborative efforts and skills-based volunteering" (Savio, 2012, p. 47). CSR is positioned as superior to nonprofits and individuals in regard to its power to create lasting societal change. Other stories use idealistic language in framing the corporate world's ability to make a difference. One characterizes corporations as possessing the power to "influence the world for better or worse," shaping "the lives of the employees, partners, and consumers on whom they depend" (Kanter, 2011, para. 2). Another story describes one corporation's activities as capable of breaking "the cycle of poverty" (Gino & Staats, 2012, p. 92).

India's HCL is portrayed as responding to compelling needs, operating in an environment "encircled by throngs of destitute people" (Cappelli et al., 2010, p. 94). With the need for responsibility so dramatic and the government's assistance "inadequate," the duty to serve communities is framed as more readily apparent. This story describes how "a sense of social mission … is served when the business succeeds" (Cappelli et al., 2010, p. 92). India's Tata Group is another example of a corporation defining itself through "loyalty, dignity and what is now called CSR" ("Out of India," 2011, para. 14). Tata's CSR activities have embedded the company in the community to the extent that it "runs almost all the … institutions" in its headquarters city of Jamshedpur, including hospitals, zoos, sports stadiums, utility companies, golf courses, and academies for a number of activities ("Out of India," 2011, para. 16). Tata's slogan—"We also make steel"—testifies to CSR's primary role in the company's operations ("Out of India," 2011, para. 16).

This duty-based rationale for CSR is also portrayed as emerging from a crusading CEO. Long-time Starbucks CEO Howard Schultz is described as passionate about social activism, even seeking societal benefit over benefit to Starbucks. One story outlines his work in health and wellness, job creation, and disaster relief (Kaplan, 2011). "Companies should not have the singular view of profitability," Schultz says in the story (Kaplan, 2011, para. 27). A similar story describes the work of former BP CEO John Browne, who once upset his peers by admitting "that oil firms had a part to play in the fight against global warming" ("Oil Painting," 2010, p. 105).

One story characterizes duty-based CSR as a debt that modern-day corporations owe to consumers. Famed management consultant Peter Drucker predicted that a lack of CSR would damage the global economy. The growing imbalance in executive pay and bonus structures was one of his primary concerns. In the 1980s, at a time when the "top-to-bottom ratio" of compensation was 40-to-1, he suggested that this imbalance would lead to “a public outcry over executive compensation” (Kanter, 2009, Drucker’s Early Warnings section, para. 2). By 2008, the year of the financial crisis, that imbalance had grown to a ratio of 400-to-1. Drucker spoke of management’s “broader responsibilities (as) an honorable vocation,” as well as finding “sources of motivation that lay beyond the financial bottom line” and “taking responsibility beyond the business portfolio” (Kanter, 2009, What was Heard section, para. 6). None of these CSR ideas is portrayed as creating economic success. Rather, these CSR ideas are characterized as an important role for businesses (Kanter, 2009).

This duty-based rationale for CSR is reinforced in discussion of the 2008 global financial crisis and the “post-growth society” that has emerged. One story suggests that an emphasis on CSR is vital to improving the lives of global citizens (Spaeth, 2009). The story further suggests that “the natural environment, communities, and public sector will no longer be sacrificed for the sake of mere GDP growth” (Spaeth, 2009, p. 19). This lurch back toward CSR is framed, not as a tactic for driving more revenue, but rather as a return to the necessary role of business in society (Spaeth, 2009). Investing in CSR, the story says, won’t necessarily grow GDP—it will help in “building a new, sustaining economy,” one in which the success of society is placed ahead of the success of business (Spaeth, 2009, p. 19).

In this post-growth society, duty-based CSR is characterized as an emerging trend, one supported by non-corporate institutions. One story describes how “more than 6,000 companies in 135 countries have adopted the UN’s Global Compact, agreeing to align their operations with 10 principles relating to human right, labor, environment, and corruption” (Luo & Du, 2012, p. 28). Academic institutions are also supporting CSR by offering green classes and programs. Schools offering such programs include Columbia University, Duke University, New York University, Stanford University, University of Michigan, University of Notre Dame, University of Virginia, and University of Wisconsin (Daley, 2011). Duty-based CSR's emergence has developed enough momentum to become an expectation. In a discussion of Patagonia's CSR activity, one story describes the argument for a duty-based approach by stating that "business for the sake of business is becoming less acceptable from a consumer standpoint" (Tiger, 2012, p. 37).

When viewed within this study's hierarchical pyramid of frames (Table A.2), the duty-based rationale for CSR is located in the second layer, just above environment-, community-, employee-, and governance-related activities, each of which is located in the first (or base) layer. In this hierarchy, duty-based rationale connects back to each of the frames in the layer below it.

PepsiCo's "Performance with Purpose" program addresses the areas of nutrition, environmental responsibility, and talent retention, aligning in duty-based fashion with the CSR components of community, environment, and employee responsibility (Kanter, 2011). Unilever CEO Paul Polman is leading his organization in a duty-based effort to achieve responsibility in governance, placing profit at risk by telling "hedge funds they aren't welcome as investors" (Ignatius, 2012, p. 112). In the Unilever story, Polman suggests that duty-based CSR is more necessary in the wake of the 2008 financial crisis (Ignatius, 2012). Specific to his role as CEO, Polman says that "it's important to operate with a high degree of integrity and to spend a lot of time enhancing (company) values" (Ignatius, 2012, p. 118). Santander Brazil is another pursuing duty-based "social and environmental responsibility," even as critics push for branch profitability (Kanter, 2011, A Common Purpose section, para. 6). Seventh Generation started as a CSR-first organization, promoting the mission of inspiring "a more conscious and sustainable world by being an authentic force for positive change" (Hollender, 2010, p. 106). Seventh Generation expects bottom-line success to come after the success of its three so-called global imperatives: that it "work to restore the environment, help create a just and equitable world, and (encourage) associates to think of themselves as educators dedicated to inspiring conscious consumption" (Hollender, 2010, p. 108). The founders of The Honest Kitchen, maker of pet foods, decided to spend $2 more per shipping package just to ensure that the package would be biodegradable (Tiffany, 2008, p. 24). Likewise, the founders of Vantage Media have established a multimillion-dollar endowment that will become "an ideal vehicle for lifelong giving" (Worrell, 2008, p. 59). Krista Ruchaber started Styrophobia to provide an option for businesses that want to provide a healthier food container for their customers, which would be more environmentally friendly (Ramberg, 2008, p. 28). Ruchaber confesses that her container "may cost a few cents more" but that it provides "savings in both health care and the environment" (Ramberg, 2008, p. 28). Another startup, iContact, donates "1 percent of its payroll, employee time, product and equity to various nonprofit organizations" (Holland, 2010, p. 76). This process allows the company to give back to the community generously without constantly raising money (Holland, 2010, p. 76). Some businesses give purely out of compassion. M&E Painting is one such company—it began a free painting program by serving a woman whose husband had died (Moran, 2010, p. 56).

Each of these organizations serves as an example of duty-based CSR that aims to address one or more of the categories outlined in the base of this study's hierarchical pyramid: environment, community, employees, and governance.

CSR as Inappropriate (Rand's Rational Self-Interest)

Discussions of CSR's rationale also include implications of Ayn Rand's rational self-interest, described earlier in this study. Rand held a deep distrust of altruism. Some articles describe CSR with a similar distrust, attempting to disprove its relevance, effectiveness, and appropriateness. Economist Milton Friedman is often characterized as the standard bearer for a profit-first approach to business. In 1970, Friedman insisted that corporations have one goal and one goal only—to ensure the entity's profitability (Machan, 2011, p. 32). Another story quotes Friedman as saying "the only responsibility of business is to increase profits," framing the idea of anything else as irresponsible (Henderson & Malani, 2008, p. 30). Some Friedman proponents frame CSR as "socialism," an "unsubtle attack on capitalist economics" or a means for "undermining the rights of individuals to allocate their own wealth" (Machan, 2011, p. 32). These followers share the central idea that "the decision on how profits should be allocated should be left to those who earned them" (Machan, 2011, p. 32).

Other articles present a gentler argument for CSR's inappropriateness. Corporations benefit society simply by doing business, suggests one story ("Companies," 2010, p. 82). When companies conduct day-to-day operations, "shareholders receive dividends, employees earn wager, suppliers win contracts, ordinary people gain access to luxuries," and all of those fulfill big businesses' role of giving back (“Companies,” 2010, p. 82). As economist Joseph Schumpeter put it, the “capitalist process, not by coincidence but by virtue of its mechanism, progressively raises the standard of life of the masses” (“Taking Flight,” 2009, p. 78). Another story exemplifies the U.S. standard of life as a result of thriving business, suggesting that “businesses have done more than any other institutions to advance prosperity,” including “turning the luxuries of the rich, such as cars a century ago and computers today, into goods for the masses” (“The Silence,” 2009, para. 5). This same story suggests that businesses have a responsibility to “defend capitalism as energetically as they promote their own portfolio” (“Companies,” 2010, p. 82). Similarly, one story quotes a business executive as noting that “Steve Jobs was often criticized for giving little to charity,” but Apple under his leadership “did more good for the world than a thousand charitable programs” (“How Great Companies,” 2012, p. 23). In a story that praises Microsoft’s Bill Gates, a Jobs contemporary and proponent of CSR, business is described as “a force for good in itself,” also stating that “its most useful contribution to society is making profits and products” (“The Meaning,” 2008, p. 13). Another story frames as “a dangerous myth” the idea that “unadorned capitalism fails to serve the public interest” (“Leaders,” 2008, p. 12).

Businesses are also defensive about calls for CSR. One story frames CSR advocates as implying that “business has something to apologise for” (“The Silence,” 2009, para. 6). Another story portrays Hollywood as contributing to the problem, citing movies like *Wall Street: Money Never Sleeps* as sustaining a “perception that corporate malfeasance and its negative impact on society are commonplace” (Wiesenfeld & Cattani, 2010, p. 146).

Stories also portray CSR as a clumsy, misguided attempt to create benefit. These stories describe CSR's reality as one of damaging, unintended consequences. One story describes a law that would require U.S. corporations obtaining minerals from Congo to prove that their business isn't benefiting Congolese warlords. This law is framed as creating an unnecessary data-gathering cost (Drajem et al., 2011, p. 30). Other CSR critics are more direct. One participant in a *Harvard Business Review* roundtable called CSR a concept that makes "the world a 'poorer, less innovative, and more authoritarian place'" ("Where," 2010, p. 18). A similar story describes business leaders who fear incorporating environmental friendliness into their businesses "will add to costs and will not deliver immediate financial benefits," stating also that "'green' products (create) … a disadvantage vis-à-vis rivals in developing countries" (Nidumolu, Prahalad, & Rangaswami, 2009, p. 57). Another story describes CSR advocates as downright dangerous, writing that "NGOs can turn on a company in an instant and accuse it of racism or crimes against the environment," implying that criticism is often misdirected, unfounded, or unfair ("What's in a Name," 2012, p. 84).

A softer criticism of CSR portrays activists as confused, stating that "many admirers of CSR confuse the sort of creative destruction that makes us all richer, in the long run, with corporate skullduggery" ("The Pedagogy," 2009, p. 82). Another story says CSR is mislabeled, suggesting that what many think of as CSR is actually innovation. This story theorizes that Unilever's "sustainable living plan" has nothing to do with CSR intentions and everything to do with innovation and efficiency ("Fighting," 2012, p. 67).

Some describe CSR as ineffective at meeting its goals. One story allows that an emphasis on ethics may create a small benefit, but that “it would be a mistake to expect too much from CSR” (“The Pedagogy,” 2009, p. 82). One story portrays consumers as either too disinterested or too incapable of participating in CSR culture. This story describes a new system that rates companies’ CSR efforts in order to bring this information to the marketplace. An expert downplays the significance of this development by calling it a “moderately nice thing” but suggesting that “it won’t be transforming American business” (Adams, 2010, p. 44). Perhaps this lack of effectiveness is related to a lack of commitment by firms. One story suggests that corporations often talk about CSR but that action is less common, stating that businesses make “a lot of guff about responsibility being at the core of a firm’s strategy” but that “examples are scarce” (“Leaders,” 2008, p. 12).

Yet another approach to this rationale includes the dismissal of CSR as revenue driver. One story describes the connection between CSR and increased revenue as “fuzzy at best” (“Leaders,” 2008, p. 12). Another uses as examples Marlboro, Ryanair, and the Daily Mail—all financially successful firms that own poor reputations (“What’s in a Name,” 2012, p. 84). One story, in examining how employee satisfaction impacts customer satisfaction, suggests that the existence of a positive correlation is “wishful thinking” (Chun & Davies, 2009, p. 19). Other stories use research as a foundation for CSR’s dismissal, once using the qualifier “at best” to temper CSR optimism. It states that “research in recent years indicates that there is at best a neutral relationship between giving and profit” (Hofman, 2008, p. 24).

Located in the second layer of this study's hierarchical pyramid of frames (Table A.2), the concept of CSR-as-inappropriate connects back to each of CSR's four categories located in the first (or base) layer: environment-, community-, employee-, and governance-related activity.

Stories frame environment-focused CSR activity as a futile effort to create societal change. One story describes IBM's effort to make electric cars more readily available in Denmark. This story portrays the news as being "met with a shrug" (Hamm, 2009, para. 1). Another story describes the futility of community-focused activity, suggesting that "even the most economically sophisticated, well-intentioned CSR programs have had little impact" in poor, developing countries (Ariely et al, 2008, Socially Responsible Lobbying section, para. 5). Former GE CEO Jack Welch describes traditional CSR as an inappropriate allocation of resources that hurts employees. He portrays the decision to forgo CSR as common sense, writing that "letting people go with one hand, while doling out checks to 'worthy causes' with the other is hard to rationalize" (Welch & Welch, 2009, p. 80). CSR is also cited as inappropriate governance. One story describes shareholders as pushing for profit over CSR and wanting "the bottom line to come first" (Brady, 2012, p. 54).

CSR as Beneficial (Mill's Utilitarianism)

Stories also tie CSR to increased performance, providing an ethical rationale closely aligned with John Stuart Mill's utilitarianism. The promotion of CSR activity for the sake of increased performance is sometimes called "altruism marketing" (Feldman, 2009, p. 24). One story portrays altruism marketing as the idea that "goodness can be good for the bottom line, too” (Byrnes, 2009, p. 66). Written during the financial crisis, this story cites CSR as “a win-win proposition ... for companies desperate to part skittish customers from their cash” (Feldman, 2009, p. 24). CSR for the sake of enhanced performance is also called “Theory of Blended Values” (Baldwin, 2009, p. 10). This story portrays Tom’s of Maine as adhering to blended values by creating an environmentally friendly toothpaste that is “appealing to a certain kind of consumer” (Baldwin, 2009, p. 10). Tom’s founder Tom Chappell calls the company’s approach the “Middle Way” (Morais, 2009, para. 4). He describes how the company “used goodness and interrelation to get new customers and make … existing customers feel all the more loyal” (Morais, 2009, para. 12). Management expert Michael Porter calls this same concept “shared value,” an idea framed as “nothing less than a formula for reinventing capitalism (“Oh,” 2011, p. 78). One other story defines performance-enhancing CSR companies as “for-benefit” (Sabeti, 2011). It portrays their ongoing mission as “a commitment to social purpose and a reliance on earned income” (Sabeti, 2011, Creating a For-Benefit Enterprise section, para. 1). In this for-benefit model, entrepreneurs seek profit by first serving “an explicit social mission” (Sabeti, 2011, para. 3).

Other stories discuss performance-enhancing CSR within the framework of Friedman criticism. As stated earlier, economist Milton Friedman believed that business’ only responsibility is to increase profitability and shareholder value. One story describes Friedman’s line of thinking as an “old, narrow view of capitalism” in which “business contributes to society by making a profit, which supports employment, wages, purchases, investments, and taxes” (Porter & Kramer, 2011, p. 66). This story characterizes the consequences of Friedman's ideas as "commoditization, price competition, little true innovation, slow organic growth and no clear competitive advantage" (Porter & Kramer, 2011, p. 66). If corporations become too profitable, consumers will "perceive that profits come at their expense," thus damaging corporate reputations (Porter & Kramer, 2011, p. 66).

Some stories portray CSR as enhancing a corporation's brand reputation. One story describes the consequences of limiting charitable giving during an economic downturn, framing reductions as "extremely damaging to … reputations and profits" ("A Stress Test," 2009, para. 4). Another story frames the path to profitability as one along which "companies must take the lead in bringing business and society back together" (Porter & Kramer, 2011, p. 64). B Corp provides a designation to businesses that "care as much about society and the environment as they do about profits" in the belief that the designation serves as "an effective marketing tool" (Lapowsky, 2011, p. 78). As an ancillary benefit, some cities are now providing tax breaks to companies that earn B Corp's designation (Lapowsky, 2011, p. 78).

CSR-related cost savings can also increase performance. Marriott implemented a series of "green office" policies, a decision motivated by the discovery that "cost-savings easily outweigh any employee agita" ("Sorry," 2008, p. 60). Another story describes how Mars and Cadbury are "creating greener supply chains," describing the initiatives as motivated by concerns over "future shortages if production practices do not change" ("A Stress Test," 2009, para. 8). Corporations may also engage in CSR as a means of reducing costs associated with turnover. One story portrays turnover reduction as a primary motivator for CSR, also dismissing the idea that duty-based motivators like “saving the earth” are significant (Hofman, 2008, p. 24).

CSR activity is also characterized as increasing revenue. A Banco Real program to clean dirty alleys near its office in Brazil is framed as “(morphing) into … a line of profitable loans for environmental upgrades to cars and homes, as well as microloans to small businesses” (Byrnes, 2009, p. 66). Performance-based CSR is also portrayed as different from traditional CSR efforts. One story describes safety guidelines, hiring disabled workers, and other traditional CSR initiatives as constraining performances. According to the story, these traditional programs “will inevitably raise costs and reduce … profits” (Porter & Kramer, 2011, p. 65). The story also cites a new approach to CSR. Known as “shared value,” this new approach is described as “creating economic value in a way that also creates value for society by addressing its needs and challenges” (Porter & Kramer, 2011, p. 64). While the concept of shared value is closely related to CSR, it “is not social responsibility” but rather a completely new approach to achieving business success (Porter & Kramer, 2011, p. 64). For example, Intel and IBM are finding “ways to help utilities harness digital intelligence in order to economize on power usage” (Porter & Kramer, 2011, p. 67). Initiatives like this serve as CSR functions— reduction of environmental impact and community expenses— while also serving as revenue opportunities for corporations.

Just as Henry Ford once created customers by paying his employees an above-average wage, today’s corporations are characterized as creating consumers through community building efforts. One story frames community building as a prerequisite for corporations aiming to succeed at the “base of the economic pyramid in emerging markets" (Rangan, Chu, & Petkoski, 2011, p. 113). The story outlines a feedback loop: A company moves into an emerging market, experiences success, and allows its constituents to "(acquire) basic services or (grow) more affluent" (Rangan et al., 2011, p. 113). The acquisition of services and affluence trigger "more demand within the communities," perpetuating the corporations foothold and success within the community (Rangan et al., 2011, p. 113). Another story portrays the creation of products for low-income consumers as an untapped market. Some corporations have opened new revenue stream through "inexpensive products and services such as $2,000 cars, $100 laptops" and others for poor consumers in countries like China and India (Prahalad, 2010, p. 32).

CSR can also impact performance through the opening of new opportunities. Roxbury Technology, a small print-toner company, made the decision to locate its headquarters in an "impoverished" Boston neighborhood. A nationwide distribution deal struck with Staples is shown as the result of Roxbury's investment in the community. The Staples deal has transformed Roxbury's profitability (Porter, 2010, p. 56). KidZania's focus on providing real-life experiences as childhood education is described as leading to "very profitable" branding and advertising opportunities (Rubinstein, 2011, p. 87). Thorkil Sonne, founder of a Danish software program that hires autistic testers, addresses this idea of CSR as opportunity-creator. He allows that the company's "corporate social responsibility profile might open doors with CEOs" but that the company also provides value to clients (Donovan, 2008, p. 32). That is, CSR may get customers to look at a product or service, but that product or service must deliver as promised in order for the customer to make a purchase or continue purchasing.

Stories cite valuable partnership as another benefit of CSR. One discusses "collaborations between corporations and social entrepreneurs," framing these partnerships as wielding the power to "create and expand markets on a scale not seen since the Industrial Revolution" (Drayton & Budinich, 2010, p. 59). The corporations provide "scale, expertise in manufacturing," and the social entrepreneurs provide "lower costs, strong social networks, and deep insights into customers and communities" (Drayton & Budinich, 2010, p. 58). For these collaborations to work, they "must focus on creating real economic as well as social value" (Drayton & Budinich, 2010, p. 58). The result is a so-called "hybrid value chain" (Drayton & Budinich, 2010). As an example, Ashoka is working in India with "mortgage companies, for-profit housing developers, and local citizen-sector groups to create a thriving housing market" that creates affordable apartments for workers (Drayton & Budinich, 2010, p. 60). This story describes hybrid value chains as providing measurable returns via profit, knowledge, and talent (Drayton & Budinich, 2010).

CSR can also lead to performance-enhancing investment. A number of stories describe the emergence of "socially responsible investment funds," suggesting that "shareholders and consumers together invest several hundred dollars annually in social responsibility" (Henderson & Malani, 2008, p. 30). Another story suggests that investors today "are taking an ever greater interest" in how companies are treating the categories of CSR ("Do it Right," 2008, p. 21). Yet another story proposes the idea of social investment vehicles as a solution that provides shareholders with a choice "rather than imposing an obligation" (Vermaelen, 2011, p. 28).

Corporations engaged in CSR may also see an increase in innovation. According to one story, IBM's aid following the 2004 Indian Ocean tsunami help it create "technical innovations" that it went on to sell through its "'Smarter Planet' initiative" (Byrnes, 2009, p. 66). IBM also facilitates a Corporate Service Corps that serves as a leadership academy. Participants go on month-long CSR assignments. These assignments are characterized as "growing the business" and building IBM's expertise (Brady, 2012, p. 53). Companies also innovate through CSR as a means of staying ahead of regulations, a tactic that can lead to "a long-term edge over competitors" (Wallack, 2010, p. 22). One story describes the growing problem of black carbon emissions and predicts action by legislators (Wallack, 2010, p. 22). This story frames those who prepare ahead of time as seizing a competitive advantage.

Stories address the role of CEO in developing performance-impacting CSR strategies. One story describes the CEO's role as that of "managing the tension between performance and people," suggesting that a number of today's CEOs "manage to resolve the tension … without sacrificing either" (Eisenstat et al., 2008, p. 52). These companies are defined as "high-commitment and high-performance firms." They achieve success by "harnessing the energy and commitment of their people to implement change that may be wrenching and dramatic but which creates a platform for future success" (Eisenstat et al., 2008, p. 52). A similar story defines society today as "post-growth," warning the public to prepare for the flat-lining of GDP growth (Spaeth, 2009). In this post-growth world, businesses should shift their focus toward growing "the number of good jobs; the incomes of the poor; the deployment of climate-friendly and other green technologies; the availability of health care, security against the risks of job displacement, old age, and disability; and investment in public infrastructure and environmental amenity" (Spaeth, 2009, p. 19). This proposed shift is framed as one that would "promote intense competition and innovation," leading to "new technologies and business models" (Spaeth, 2009, p. 19). While many stories warn of a lack of evidence connecting CSR and profitability, many CEOs still emphasize the concept (Vermaelen, 2011, p. 28). Coca-Cola CEO Muhtar Kent is quoted as saying that "if we can't help create sustainable communities where we operate, we won't have a sustainable business," and that "you cannot preserve and promote sustainability efforts in the world today if they don't have an economic benefit also" (Ignatius, 2011b, p. 97). Medtronic, Unilever, and Syngenta are also portrayed as approaching CSR activities as "strategic initiatives to create profitable businesses that improve the world," despite warnings that CSR and profitability have no empirically demonstrated connection (Anthony, 2012, The Role of the Corporate Catalyst section, para. 3).

Another common topic is the future of performance-based CSR. One story portrays the concept as one that is growing stronger year by year and one that will continue gaining momentum as innovation continues. For example, it's less expensive today to buy a product that damages the environment than to purchase a similar product that does not (Chouinard, Ellison, & Ridgeway, 2011). This story describes a future system of externalizing, quantifying, and assigning the costs related to harming the environment, allowing "powerful market forces" to work "in the service of sustainability's goals" (Chouinard et al., 2011, p. 52). Another story portrays globalization and connectedness as driving the future of performance-based CSR. This story describes 20th century consumers as ill-equipped to apply pressure on irresponsible corporations. Today, sites like Scorecard.org allow consumers to identify prominent polluters in their areas and take action with the click of a mouse (Meyer & Kirby, 2010).

Performance-based CSR is located in the second layer of this study's hierarchical pyramid (Table A.2). As with the concepts of duty-based CSR and CSR as inappropriate, performance-based CSR connects back to the four categories of CSR located in the pyramid's first (or base) layer: environment-, community-, employee-, and governance-related CSR.

GE's environment-focused efforts are framed as including performance-enhancing benefits. Recognizing the trend of "societal reinvention," GE planned to seize resulting business opportunities through the creation of its "ecoimagination" program (Kanter, 2010b, p. 34). One story describes GE as having "built entire business models around sustainability" ("A Stress Test," 2009, para. 9). Pfizer engaged in community-focused CSR, creating a program that provided free prescription drugs to those who lost jobs during the financial crisis. This program is portrayed as a thinly veiled attempt to "burnish Pfizer's reputation" (Weintraub, 2009, p. 13). Zappos moved its operations to inner-city Las Vegas, but the move was just as much about creating an environment that prospective employees desire as it was about revitalization. The move is aimed at creating a more talented, better-performing team ("Got Talent," 2011). Governance-focused CSR activity actually reduces risk for shareholders. One story characterized CSR as "enlightened self-interest, something that over time will help sustain profits for shareholders" ("Do it Right," 2008, p. 21). This concept closely adheres to the idea of enlightened self-interest as seeking personal benefit through service to others.

Sustained profits coupled with socially responsible investment vehicles place responsible corporations in a position to obtain more capital.

Responsible vs. Irresponsible Corporations

The third and top layer of this study's hierarchical pyramid (Table A.2) includes corporations framed as either responsible or irresponsible. Just as the second layer connected back to the first (or base) layer, the third layer connects back to the second layer. That is, stories frame corporations as responsible within the context of duty-based, inappropriate, or performance-based CSR realities. The same holds for stories framing corporations as irresponsible: They do so within the context of duty-based, inappropriate, or performance-based CSR realities.

Responsible Corporations

Stories on CSR inevitably frame certain corporations as doing things the right way. These corporations framed as responsible fall into the three rationale categories previously identified: duty-based (as espoused by Kant), inappropriate (Rand), and performance-based (Mill).

Starbucks is characterized as a CSR standard bearer, one pursuing its initiatives from a duty-based perspective. One story describes Starbucks as enjoying "a reputation for social responsibility, environmental awareness, and sensitivity to workers' rights" (Herbst, 2009, p. 26). In a brief departure from the duty-based perspective, this story allows that Starbucks' customers are "socially aware and wary of corporate doublespeak," suggesting the customer retention as a performance-impacting benefit

(Herbst, 2009, p. 26). Starbucks is widely portrayed as taking a duty-based approach, however. CEO Howard Schultz is characterized as responsible for acting out of a concern for country (Kaplan, 2011). Schultz and Starbucks use CSR to take aim at health and wellness, employment, and disaster relief, among other projects. Stories describe these programs as purely philanthropic with no business-building purpose (Kaplan, 2011). One story also portrays Bill Gates as responsible CEO who acts out of duty. This story balances the duty-based approach by suggesting that “business is a force for good in itself” (“The Meaning,” 2008, p. 13).

Stories also portray Google as taking a duty-based approach to CSR. One story goes to great lengths in describing Google’s investments in reducing carbon, eradicating disease, and fighting poverty (Hardy, 2009). This story describes Google’s efforts as world-changing initiatives. Tom’s of Maine is shown in similar fashion. One story describes the company as operating from a mission-first perspective (Morais, 2009). The HP founders, Bill Hewlett and David Packard, created their company to “make a contribution to society” (Gunther, 2009, para. 3). Best Buy and its money-losing electronics recycling program is presented as duty-based. No performance-benefiting motivator is given for McDonald’s CSR activities, including environmentally friendly packaging, efficient and sustainable processes for using land and water in beef production, and reducing deforestation and nitrous-oxide, all in a long-held tradition of serving customers properly (Gunther, 2009; Warner, 2009, p. 54). One story presents two chocolate makers—Madécasse and Askinosie—as acting responsibly for sharing profits with chocolate farmers, even at a reduction of revenue (Welch, 2011, p. 28).

One story portrays Patagonia as a long-standing practitioner of the duty-based approach to CSR (Walker, 2008). The company today, operating in a "green marketplace (that) has become crowded," is going even further by providing consumers with a more accurate estimation of the environmental impact each of its products creates as it moves through the supply chain (Walker, 2008, para. 2). This action takes the counterintuitive step of discouraging the purchase of Patagonia goods—what retailer asks its customers not to purchase its products (Tiger, 2012)? Given its history of monitoring impact, Patagonia is presented as an experienced practitioner displaying "a more nuanced understanding of corporate social responsibility" (Walker, 2008, para. 7). Stonyfield Farm, Aveda, Ben & Jerry's, and Seventh Generation are portrayed in a similarly responsible fashion (Walker, 2008).

Seventh Generation took the dramatic step of going private after seven years as a publicly traded company. During the transition, Seventh Generation wrote "environmental values into its corporate charter" (Tozzi, 2010, p. 66). After discovering that investors had been purchasing the stock strictly as a means to "get rich quick," Seventh Generation acted in a duty-based manner to preserve the company's CSR-focused mission (Tozzi, 2010, p. 66). A story written by one of Seventh Generation's co-founders presents the company as acting responsibly from a duty-based perspective. In it, he writes that "Seventh Generation aspires to do more than simply grow market share," offering no qualifier (Hollender, 2010, p. 106).

Corporations around the world are described as acting responsibly from a duty-based perspective. Royal DSM, a Dutch chemical company, is shown to act responsibly by giving away its products "to those who need them most" (Beard et al., 2011, Royal

DSM section, para. 3). A story on China's efforts to become more socially responsible portrays a number of Chinese and foreign corporations as acting from a sense of duty. BYD Auto is presented as a leader in developing environmentally friendly vehicles (Aston et al., 2009). Himin Solar Energy Group is shown as providing a new and more environmentally friendly approach to energy, as is Broad Air Conditioning (Aston et al., 2009). China has enlisted the help of U.S. corporations, such as General Electric, DuPont, 3M, Siemens, and Wal-Mart, to help in achieving CSR objectives. One story presents these U.S. companies as investing in Chinese communities and providing institutional knowledge of green practices and efficiencies (Aston et al., 2009). Another story identifies Kingfisher and IKEA as working responsibly in China to promote forest growth ("Strange Bedfellows," 2008, p. 89). Marriott International is portrayed as acting responsibly from a duty-based perspective to assist in preservation of Brazil's Amazon rainforest region ("Strange Bedfellows," 2008, p. 89). This story does caveat these partnerships as good for corporate press releases, though noting that "real environment progress was hard to spot" ("Strange Bedfellows," 2008, p. 89).

While less common than duty-based rationale, the Ayn Rand-inspired concept of CSR-as-inappropriate is occasionally presented as responsible. Ben & Jerry's is one prominent example. When Unilever offered the company and its shareholders a lucrative buyout, the founders initially expressed fear that "the new owners would ignore the social goals famously embraced by the ice cream maker" (Tozzi, 2010, p. 65). However, the company is framed as acting responsibly by eschewing CSR-based motivations not to sell. Ben & Jerry's founders relented and the directors moved forward with the transaction under advice that “the primary concern for the directors was the financial interests of the shareholders” (Tozzi, 2010, p. 65).

Henry Ford is presented as the father of responsibly applying Mill’s utilitarian ideas to CSR. *A Harvard Business Review* story cites his increase in worker pay as means to “help turn them into consumer” (Ignatius, 2011a, p. 16). One story portrays Marriott International as responsible for its “green-office” movement (“Sorry,” 2008, p. 60). The movement included using real plates and compostable containers in the cafeteria, passing out reusable water bottles, and allowing employees to trade in burned-out light bulbs for compact fluorescent replacements (“Sorry,” 2008, p. 60). While this program is described as good for the environment, it is also presented as a shrewd cost-cutting measure for the company (“Sorry,” 2008, p. 60). Another story portrays as responsible the companies that offered deals to customers downtrodden by the 2008 financial crisis. This story presents the programs as responsible toward communities, but also as a savvy method of parting “skittish customers from their cash” (Feldman, 2009, p. 24). The story singles out as responsible programs by JetBlue, Hyundai, Bank of America, Jos. A. Bank, FedEx Office, and Walgreens (Feldman, 2009, p. 24). Other stories cite pharmaceutical companies in a similar light. In the wake of 2008’s financial crisis, Pfizer began providing free prescription drugs to those who had lost their jobs. The story portrays Pfizer as responsible, not only for helping those in need but for enhancing its brand reputation (Weintraub, 2009, p. 13). A book review describes IBM and Banco Real as corporations acting responsibly and reaping the benefits of “tying corporate acts of social good to financial growth and success” (Byrnes, 2009, p. 66).

Chinese companies are also discovering the utilitarian nature of CSR. One story cites China's Broad Group as promoting social value through its operations while also realizing a better long-term outlook, stating that "a bad company … won't last long" (Beard et al., 2011, Broad Group section, para. 5). Another story portrays Canadian fertilizer company Potash Corporation as acting responsibly by using CSR to stay ahead of regulation (Beard et al., 2011). Another story presents Unilever as responsible for using CSR as a method of long-term investment and Southwest Airlines as responsible in its employee relations by taking a relationship-building CSR initiative that pays its dividends in how employees then treat customers (Beard et al., 2011).

IBM is typically portrayed as pursuing CSR from a duty-based perspective. The company's "Smarter Planet" program is often cited in CSR articles. One describes how IBM is "providing technology and expertise to improve the effectiveness of everything from electrical grids to urban transportation hubs" (Hamm, 2009, para. 1). IBM encountered CSR utility almost by accident. One story frames IBM as reaping benefits from this CSR activity in the form of innovation (Byrnes, 2009).

Companies pursuing CSR from a performance-based rationale are sometimes framed obtaining the benefit of deeper connections to employees and consumers. One story presents Burger King, Safeway, and McDonald's as companies acting responsibly in response to request from those who work for them and those who buy from them (Grover, 2008). Likewise, one story describes Procter & Gamble as "evoking strong emotions in employees and giving meaning to the company's brands" by focusing on "Purpose, Values, and Principles (as) a cornerstone of its culture" (Kanter, 2011, Emotional Engagement section, para. 3).

Irresponsible Corporations

Many of the corporations framed as irresponsible operate in industries that, by their nature, stray from CSR ideals. For example, stories often frame the oil and gas industry as irresponsible because their core product can damage the environment. One letter to the editor of the *Harvard Business Review* accuses Brazil's Petrobas of irresponsibility, despite promotion of its CSR efforts (Mattar & Young, 2009). The letter was written in response to a story that framed Petrobas as responsible. The letter illustrates the CSR challenge faced by companies that deal in inherently irresponsible products, stating that Petrobas "operates in the oil production and refining industry, which, by its very nature, inevitably has an impact on the environment" (Mattar & Young, 2009, p. 148). This same letter suggests that any effort to make a positive investment in and impact on the environment is vastly outweighed by investments and impacts that damage the environment (Mattar & Young, 2009). One story portrays the book industry as similarly irresponsible. This story describes the industry's massive "eco-footprint" of "8.9 pounds of emissions per book, 30 million trees consumed a year" (Green, 2008, p. 21). It even acknowledges that "publishers feel 'a little guilty about wasting so many trees'" (Green, 2008, p. 21).

Other stories characterize irresponsible corporations as cognizant of the need to rehabilitate their reputations. One story portrays the pharmaceutical companies as traditionally irresponsible, lacking in transparency and gouging in price (Weintraub, 2009, p. 13). Companies like Pfizer, Eli Lilly, Merck, and GlaxoSmithKline are mentioned by name and described as initiating CSR programs to improve their respective reputations and the reputation of the pharmaceutical industry as a whole (Weintraub, 2009, p. 13).

Some corporations are implied as irresponsible in the context of stories that frame other corporations as responsible. One story calls Philip Morris and parent company Atria irresponsible for selling tobacco. This same story shows Wegmans as responsible for choosing to no longer sell tobacco products and Dow Jones as responsible for kicking Philip Morris and Atria off its indexes (Boyle, 2008, p. 24).

Stories also use major scandals rather than ongoing issues to portray corporations as irresponsible. One cites Toyota and BP as corporations that have “seen their reputations collapse in the blink of an eye” (“What’s in a Name,” 2012, p. 84). This same story cites Ryanair and the Daily Mail as irresponsible, though it balances this criticism by admitting that poor reputations have not hurt their profitability (“What’s in a Name,” 2012, p. 84).

Hollywood impacts the public’s perception of irresponsibility, according to one story. One story characterizes Pacific Gas & Electric, General Motors, and Wall Street banks as irresponsible based on how these companies’ misdeeds are presented in film. The story provides balance by suggesting that corporate irresponsibility is often exaggerated in movies (Wiesenfeld & Cattani, 2010).

Two stories portray corporations as dealing in doublespeak, passing along blame and lacking authenticity in regard to CSR. One story says that corporations often “tout their constructive role in society and pour resources into social programs even as they pursue aggressive tax strategies” that reduce their tax obligation (Desai, 2012, p. 139). This story suggests that corporations could do more to help society simply by forgoing tax loopholes. Another story presents toy companies as irresponsible for passing to foreign suppliers the blame for faulty products (Bapuji & Beamish, 2008). According to the story, 68% of recalled toys were rejected because of design flaws rather than production flaws—that is, the supplier simply executed on plans given by the corporation (Bapuji & Beamish, 2008).

Major brand-name corporations are irresponsible until targeted by activists, according to a number of stories. Apple, for example, “has been hammered by several environmental groups” (Burrows & Hesseldahl, 2009, p. 68). This story describes Apple as making strides in transparency only to “counter green critics” (Burrows & Hesseldahl, 2009, p. 68). Observers detail two sides to Apple’s recent CSR activity. Some environmental activists “applaud Apple’s move,” and others say “companies shouldn’t get credit or blame for the carbon emissions from their products, because such data can be manipulated” (Burrows & Hesseldahl, 2009, p. 69). Another story portrays multinational corporations like Apple, Coca-Cola, and Gap as vulnerable to criticism. This story characterizes all corporations as irresponsible to some degree, suggesting that any organization operating globally must use a number of suppliers that typically “drift in and out of compliance” (“When the Job Inspector,” 2012, Not a Bad Apple section, para. 11). A story on Nike’s CSR shortcomings shares the same thought, framing as futile any attempt to align a global supply chain with corporate values. According to the story, a supply chain may come into compliance at times but “even the toughest code of conduct gets trampled when tight deadlines leave suppliers little margin for error” (Levenson, 2008, para. 15). This story portrays Nike as irresponsible but also as a victim of its own success. That is, Nike is singled out from a host of irresponsible corporations simply because of its global prominence. While Nike is presented as irresponsible, it is also taking steps to improve its image. Even Nike CEO Phil Knight acknowledges his company's reputation as one that "has become synonymous with slave wagers, forced overtime, and arbitrary abuse" (Levenson, 2008, para. 2).

The concept of irresponsible corporations is located in the third (or top) layer of this study's hierarchical pyramid. As with each category, the concept of irresponsible corporations connects back to each category in the layer beneath it—in this case, duty-based CSR, CSR as inappropriate, and performance-based CSR. Nike is framed as irresponsible from a duty-based perspective. The story on its CSR shortcomings frames Nike as a long-time offender seeking dollars over responsibility (Levenson, 2008). Any action taken by Nike to improve this trend is portrayed as emanating from a performance-based motivation rather than a duty-based motivation.

From the Ayn Rand-inspired, CSR-as-inappropriate perspective, one story presents IBM as irresponsible. This story describes IBM's work in making electric cars more readily available in Denmark. This initiative is presented as making no difference and being "met with a shrug" (Hamm, 2009, para. 1). Another story portrays corporations engaged in community-building abroad as irresponsible, suggesting that "even the most well-intentioned CSR programs have had little impact in" the world's poorest communities (Ariely et al., 2008, Socially Responsible Lobbying section, para. 5).

Other stories present as irresponsible those corporations that fail to take advantage of the Mill-inspired utility that CSR can provide. BP is framed as irresponsible for putting its brand at risk with its “Beyond Petroleum” tagline. This tagline left BP open to a higher level of criticism in the wake of an environmentally devastating oil spill (“Reaching,” 2010). This same story describes PepsiCo similarly, suggesting that the soda-maker will “struggle to live up to the spirit of its pledge to promote healthier living while the bulk of its profits come from fattening drinks and snacks” (“Reaching,” 2010, para. 10). From a utilitarian perspective, these corporations would act more responsibly by seeking CSR strategies that do not leave them open to enhanced levels of criticism. That is, these companies are attempting to achieve utilitarian benefit from CSR, but this plan is failing due to poor campaign choices and execution.

CHAPTER V

DISCUSSION AND CONCLUSION

Business magazines address many of the corporate social responsibility-related theories and controversies present in other CSR literature. While these articles cover all perspectives, CSR is most prominently framed as an emerging phenomenon that demands attention and consideration as the global economy continues to evolve.

The magazines examined thoroughly address the four categories of CSR that compose the base of layer of this study's pyramid. These magazines discuss corporations and how they treat and impact the environment, community, employees, and shareholders. A deeper examination reveals the motivations behind actions taken toward these four areas, actions that this study ties to the ethical philosophies of Immanuel Kant, John Stuart Mill, and Ayn Rand—the three philosophies that compose the pyramid's second, or middle, layer. Going even deeper, the magazines examined reveal through framing whether the corporation is responsible or irresponsible in its ethical approach to CSR.

An overwhelming amount of the stories treated as responsible the duty- and benefit-based approaches, those related to Kant and Mill. Corporations taking a CSR-as-inappropriate approach, one espoused by Rand, are overwhelming framed as irresponsible. Perhaps it is yet another sign that CSR is gaining momentum as a significant and important business function. As stated in this study's literature review, the CSR debate itself provides an indication that the "rank and file of business organizations have … been persuaded of their social duties beyond merely doing what the law requires" (Stoll, 2008, p. 19). Without growing CSR momentum, there would be no reason for CSR opponents to share their beliefs.

In nearly all categories presented in this study's hierarchical pyramid, the role of the chief executive officer is given particular emphasis. The CEOs' quotes in these stories hold CSR to be an important component to the long-term success of their businesses. Coca-Cola's Muhtar Kent (Ignatius, 2011b), Starbucks' Howard Schultz (Warner, 2009, p. 54; Kaplan, 2011), and Seventh Generation's Jeffrey Hollender (Hollender, 2010) serve as examples to the rest of the corporate world for how to thoughtfully approach the opportunities and challenges that CSR presents. More than any other individual at a corporation, the CEO is positioned to dictate the importance of CSR and the ethical approach with which the corporation will integrate CSR, if at all.

As CEOs map out their corporations' futures, the global nature of doing business today complicates CSR perspectives. In this study, we see this in discussion of global supply chain challenges (Birger, 2008, p. 30; Drajem et al., 2011, p. 30; Levenson, 2008), government regulation (Nidumolu et al., 2009), and the different customs and expectations of consumers around the world. Throughout the stories examined, China is often addressed as a nation with important CSR implications ("Less Thunder," 2012, p. 56; Bapuji & Beamish, 2008). For the most part, China as a whole is framed as eager to improve in its CSR (Aston et al., 2009; "Verdant," 2009, p. 66). Its corporations are presented as innovative leaders in many industries, pursuing CSR initiatives even beyond those of U.S. corporations (Beard et al., 2001). China is also framed as engaging other nations in an effort to learn more about responsibility (Aston et al., 2009). Stories address the CSR intentions of other nations, such as India and the

United Kingdom, but China's prominence in these stories indicates an important role for the country in CSR's future.

The financial crisis that started with Lehman Brothers' 2008 collapse is a prominent topic throughout these stories, mostly because of the 2008-to–2012 date range of the sample. These stories address four specific areas related to the crisis. First, they address the impact of the financial crisis on CSR initiatives. Some companies, like Pfizer, found the crisis as an opportunity to brand-build through CSR initiatives (Weintraub, 2009, p. 13). Others, like Goldman Sachs, continued philanthropic programs even as stories speculated on the reduction of charitable giving (Kolhatkar, 2012). In a column for *Businessweek*, former GE CEO Jack Welch writes about the challenge of giving charitably while laying off employees (Welch & Welch, 2009, p. 80). This concern never materializes in subsequent stories—they present no indication of a reduction or stoppage in CSR programs. This leads to the second area addressed: corporations using CSR as a tactic to maintain revenue after the crisis. One story describes the rebates, sales, and return policies some corporations provided in an effort to keep customers (Feldman, 2009, p. 24). Like Pfizer, many corporations offered special programs to those who had lost or feared losing their jobs. This post-crisis tactic provides an indication of a utilitarian approach to CSR. While the stories present no after-the-fact data to suggest retention of customers or general benefit to the corporations, the implementation of these tactics demonstrates that corporations anticipate performance benefits related to CSR. Third, post-crisis stories address CSR as an apology to consumers ("The Silence," 2009). These stories shift to corporations the blame for the financial meltdown. Many stories describe a corporate world that became too greedy in the years leading up to the crisis (Nonaka & Takeuchi, 2011; Kolhatkar, 2012). Executive pay became imbalanced with the compensation of rank-and-file employees (Kanter, 2009). Corporations strayed from their founding missions and stopped doing what was best for the customers. A smaller number of stories defend corporations, framing them as scapegoats, but the overwhelming majority of stories frame corporations as needing to make amends.

This idea of CSR as apology frames the fourth area addressed by post-crisis stories—the future of CSR. Many stories describe the post-crisis world as a new reality. In this new reality, corporations will need to expect less rapid financial growth and apply more focus to long-term success (Spaeth, 2009). These stories present CSR as a path for innovation, opportunity, entering new markets, creating new partnerships and redirecting the path of capitalism away from greed and toward benefit for all ("Oh," 2011, p. 78; Sabeti, 2011).

As CSR grows in prominence, so too does the information available to consumers. Stories paint a picture of today's consumers as interested in CSR and eager to learn more about corporations aligned with their own values (Tiger, 2012). New information systems have opened pathways for consumers to learn more (Wang, 2012, p. 86; Green, 2008, p. 18; Lapowsky, 2011, p. 78). The stories examined for this study also provide evidence of the growing amount of CSR literature available to customers today. Stories frame a shift in power away from the corporations and toward consumers (Meyer & Kirby, 2010). In the 20th century, corporations faced few ramifications for irresponsible actions. Today, these educated consumers can more easily make their voices heard through the use of new technology. Consumers can also find alternatives to irresponsible corporations thanks to the global economy and access to information systems. With these powerful consumers able to direct their spending to corporations aligned with their values, a connection between CSR and corporate performance may come more easily. As these powerful consumers navigate the marketplace, they have an opportunity to choose the path through this study's pyramid in choosing corporations that align with their personal beliefs. For example, if a consumer is interested in how corporations treat the community and wants to support corporations who see community-based responsibility as a duty, that consumer can research corporations that are responsible (top layer) out of a sense of duty (middle layer) toward the community (bottom layer) in which they do business.

This connection is lacking today and desperately needed for the future, the magazines examined show. Nearly all stories that allude to a benefit attached to CSR also admit a lack of empirical evidence (Chun & Davies, 2009, p. 19; "Leaders," 2008, p. 12). Today's indications of a connection between CSR and performance rest in polling data, corporate activity and motivation, and theory. Before fully embracing CSR as valuable and necessary, the corporate world needs a greater indication that acting responsibly can impact the bottom line. As it relates to this study, the middle layer component of Mill's Utilitarianism is most important. Is there a benefit to be obtained from acting responsibly in the categories of CSR? If the idea of beneficial CSR can be proven or disproven, the pyramid would become much simpler and easier for corporations to navigate as they make CSR decisions.

While providing interesting conclusions, this study remains limited in some ways. The sample of stories spreads across 10 magazines, though the resulting number of stories was not as evenly spread as would be desirable. The number of stories examined is heavily weighted toward *Harvard Business Review* and *The Economist*, providing those two publications an inordinate amount of influence on the results. Published by a university, *Harvard Business Review* may provide too distinct an academic perspective. Published in the United Kingdom, *The Economist* may provide too distinct a British perspective. If more evenly spread across publications, the academic and British perspectives would have served as strong complements. The nature of business magazines must also be questioned. It's possible that business magazines provide too much of an insider's perspective, while general interest magazines may provide a better indication of global reality and consumer preferences.

The date range may also limit this study. Stories published during and after 2008's financial crisis provide an interesting context, though this global event may cloud the long-term outlook for CSR. If the economy recovers quickly, lessons learned from the crisis and subsequently presented in these business magazines may become less salient. The financial crisis may serve as a turning point for corporate behavior, though it may also serve as a mere speed bump on the path back to profit-focused self-interest.

The qualitative nature of this study, while useful, may also limit the power of conclusion. This connects back to a need for future study. The stories examined suggest a strong need for empirically generated quantitative data that suggest a benefit attached to CSR activity. This informational gap leaves the debate over CSR free to rage for years to come. Qualitative research may produce a theoretical framework in which CSR takes place or even provide anecdotal indications that CSR is beneficial; but well-designed quantitative research can pursue the ultimate answer of a data-driven indication toward the benefit of CSR, or lack thereof. Whether or not sharing evidence for a connection between CSR and performance, quantitative data would serve to answer CSR questions for corporations and help them better prepare for the future.

APPENDIX

TABLES AND CHARTS

Table A.1

Magazines Examined

Publication	Total Stories	Discarded	Percent Discarded	Kept
Barron's	2	1	50%	1
BusinessWeek	22	1	5%	21
The Economist	46	21	46%	25
Entrepreneur	20	8	40%	12
Fast Company	4	0	0%	4
Forbes	8	1	13%	7
Fortune	10	2	20%	8
Harvard Business Review	66	14	21%	52
Inc.	6	1	17%	5
Wired	0	0	NA	0
Totals	184	49	27%	135

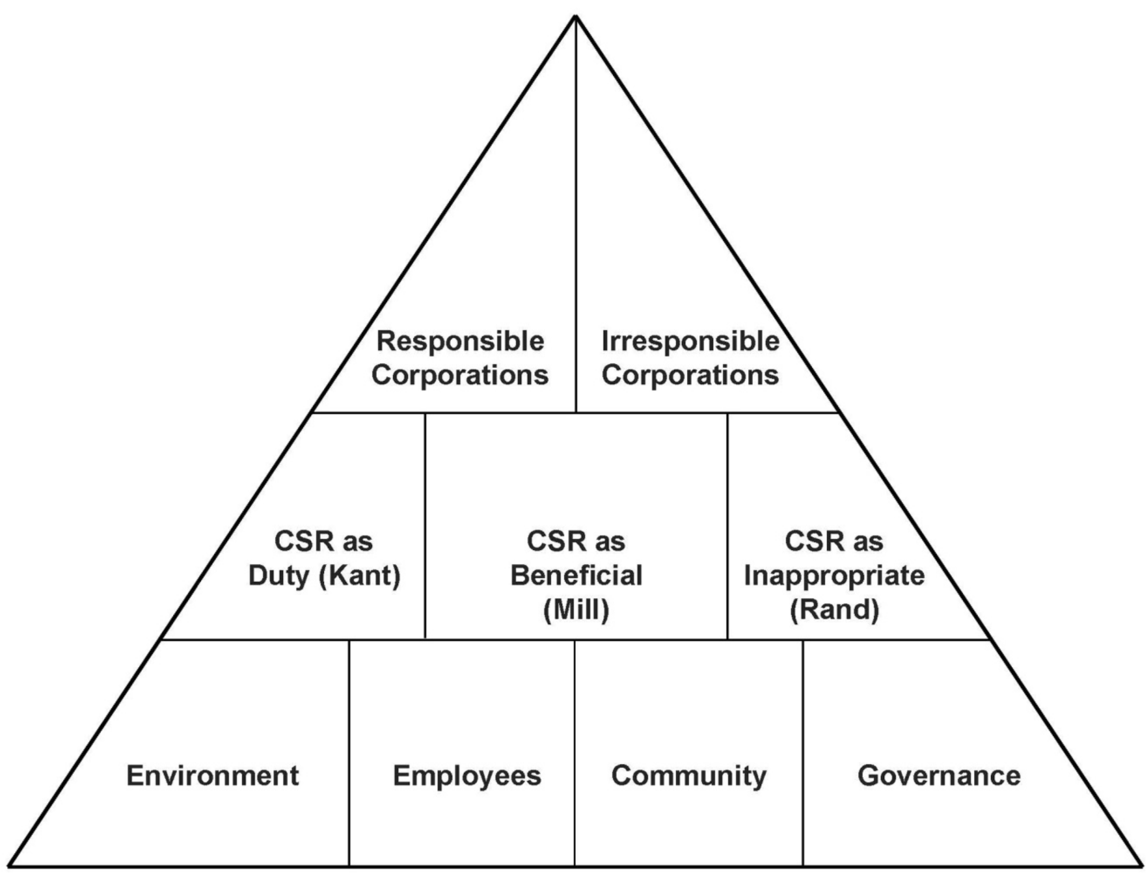

Figure A.2. Hierarchical pyramid of frames.

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