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THEME: Reclaiming the Societal Dimension

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ABOUT THESE PROCEEDINGS

The IABS 2014 Proceedings contains 35 papers and other materials that were presented at the Twenty-Fifth Annual Conference of the International Association for Business and Society, held in Sydney, Australia, June 19-22, 2014.

In order to assist you in using and advancing the research included in this Proceedings, published pieces are organized the following categories:

- Business Ethics and Ethical Leadership (including property rights, social justice, and values)
- Corporate Social Responsibility and Performance (including corporate citizenship, corporate philanthropy, and social responsiveness)
- Environmental Management and Regulation (including environmental quality, pollution control, environmental stewardship)
- Sustainability and Sustainable Development
- Social Entrepreneurship and Social Enterprise (including social investing)
- Governance Issues (including international governance regimes, legal standards, and comparative governance)
- Stakeholder Issues and Theory (including perceptions of reputation)
- Teaching and Learning

The category appears at the top of the first page of each published piece. Similarly, articles focused on the conference theme **Reclaiming the Societal Dimension** are indicated as such on the first page of each article.

Information on Conference participants and on the IABS leadership is located in the final pages of the document; in this way, we assure that published manuscripts contained herein will appear first on database listings. Databases facilitate searching by keywords, author names, dates of publication, and so forth.

Below is an example of how to cite papers from this Proceedings when you reference them in your research. Of course the specific format may vary, but this is the information IABS would like to see included:

Crane, A., Husted, B.W., Bapuji, H., and Derry, R. 2014. In C. Higgins and J.R. Hendry (Eds.), *Proceedings of the Twenty-Fifth Annual Conference of the International Association for Business and Society*, p. 1-7.

ALLOCATION OR REGULATION: REASSERTING SOCIETY’S CONTROL OVER CORPORATIONS THROUGH TENURE

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David Marlow

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Abstract: Corporations are a social and legal construct. They cannot exist without limited liability and other protections deemed necessary for modern commercial activity. The original justification for corporations was to supply goods and services at a scale beyond local enterprise. This notion of serving the community has been lost and corporations’ duty is now seen as increasing shareholder value, which can reduce to funneling wealth from society to the investor class. Given this modern business orthodoxy, in the absence of statutory directions otherwise, a company is obliged to prioritise commercial forces over ethical ones. Corporate social responsibility becomes an appeal to morality and is doomed to fail. It is open to the legislature to adjust the statutory regime. Serving the public interest can be made a purpose or an objective. By analogy with land law, the simplicity of embedding responsibilities as a condition of registration is contrasted with third-party regulation.

Keywords: corporation as property; public interest; conditions of registration; corporate purpose, regulation.

BACKGROUND AND RATIONALE

Purpose and scope of this analysis

The purpose of this research is to discover a normative foundation for “corporate social responsibility” and so derive a method of embedding this outlook into business orthodoxy. It was triggered by twin observations: first, that business corporations can be detrimental to the well-being of communities; and second, that the literature does not explain how, under the conventional wisdom of shareholder primacy, a company can justify any public-spirited activity that does not directly or indirectly contribute to the organization’s profitability.

Corporate social responsibility (CSR) embraces the economic, social and environmental responsibilities of limited liability corporations, including but extending beyond their legal obligations. “Legal obligations” embraces the minimum standard required by the common law and statute law.

In this paper we define stakeholders broadly to include all of humanity, as would seem necessary given the global constituency of corporations (climate change is only one manifestation but

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sufficient to prove the point). We therefore contrast two models, *investor primacy* and *stakeholder primacy*. The term “public interest” loosely approximates “stakeholder primacy”.

Australian corporations law

In framing the Constitution, which took effect on 1 January 1901, the six colonies ceded some powers to the new Commonwealth. Responsibility for real property, management of natural resources and community regulation lies with the States. Responsibility for creating and regulating corporations now lies with the Commonwealth, after the States “referred” (delegated) their separate powers, resulting in the national *Corporations Act 2001*.

The Act at section 124 grants to a company the legal capacity and power of an individual. Section 180 shields directors and officers from having to justify their actions at common law by deeming them to have acted with diligence, if their judgements are made in good faith for a proper purpose and avoid conflicts of interest. Section 181 obliges a director or officer to discharge their duties “in good faith in the best interests of the corporation”. Notably, this does not specify “the best interests of the *shareholders*”, let alone the interests of other stakeholders. On the other hand, nowhere is there any suggestion that the interests of the corporation equate to creating wealth for shareholders.

CSR has not been mainstreamed into the culture of business in Australia. The prevailing mindset is that corporations’ primary duty is to serve the financial interests of the shareholders, with ethical and environmentally responsible behaviour being a means to that end. All manner of corporate activities are viewed through the lens of “Will this increase shareholder value?” Business leader Sam Walsh’s claim “It is all about shareholder value... That is why we exist” (Freed 2013) is typical.

Corporate purpose and public good

Many authors have noted that the corporate form was originally conceived as a vehicle for furthering the public interest (Hartmann 2002, Rowe 1995). Rowe noted that the original corporations were regulatory agencies, such as local governments. This concept would nowadays be regarded as any meeting of business executives as laughable. The major purpose of any business is taken to be to create profit, although there are exceptions: the CSR movement is making its mark. Some major corporations include commitments to achieving public and environmental benefits in their corporate purpose. Burson-Marsteller & IMD (2013: 4) observed that “business leaders are rapidly realising that companies cannot do business on a failing planet” but also concede that “few are shifting away from the sole short-term profit focused dictated by capital markets...”.

Several trends have exacerbated the malign influence of corporations. Through globalization, corporations can shift their operations around the world without any loyalty to the state that incorporates them. Institutional investors have become short-term speculators, rather than committed long-term investors (Strine 2010: 5-6).

It is unnecessary to detail the ills for which corporations can nowadays be blamed. Suffice to mention Enron, Ok Tedi and Freeport, Bhopal, James Hardie’s continuing sale of asbestos decades after its hazardous nature ought to have been known and the Murdoch press’s proselytising for war in Iraq and against action on global warming. That the first four names are sufficient by themselves

to describe the ills is testament to the scale of the damage caused. Kelly (2001) observed that much of the management literature dismisses sins of this kind as aberrant examples of good corporations making mistakes. If indeed these ills are aberrations, remedies lie in promulgation of ethics, training and enforcement of regulations. But if the malign effects are systemic, only a systemic remedy will be adequate.

REVIEW AND ANALYSIS OF THE LITERATURE

A review of scholarly and semi-popular literature has left the authors unconvinced that corporate social responsibility at present has a sufficiently normative foundation. The notion that investors' interests should reign supreme became widely accepted only in the 1990s although the idea "began percolating at the University of Chicago and on a few other campuses in the 1960s and 1970s..." (Fox 2013). No doubt Milton Friedman's famous essay articulating this outlook had influence beyond its scholarly merit.

Mansell (2013) argues that the corporation has no mandate to reconcile the competing claims of diverse stakeholders – nothing comparable to the mandate enjoyed by an elected government. Given that the interests of stakeholders (employees, suppliers, consumers, governments and so on) are disparate; and given that corporations are structured to be accountable to shareholders, there is no way around this problem. Also, he cannot find a theoretical justification for stakeholder theory: assertions by scholars that corporations "ought" to have responsibility to their stakeholders are insufficient. Stakeholder theory politicises the corporation. We find this argument persuasive.

Mansell accepts "fairness" as normative, deriving from the ancient philosophers and particularly Kant, but this doesn't really solve the problem, as it applies to individuals and one cannot quickly jump across to the corporate form with its powerful accountability to shareholders without some better theoretical linkage. He concludes that while Friedman may not be correct in claiming that the obligations of business are limited to creating profitable economic activity, stakeholder theory in its then-current condition does not overturn investor primacy.

In one sense, Mansell's dismissal of stakeholder primacy shares common ground with Stout's (2012, 2013) dismissal of investor primacy: the corporation has a life of its own independently of both sectors. Stout argued that once a corporation is established, it is no longer merely an assembly of individual shareholders. In law at least, other classes of stakeholder have prior or preferential legal claims on the assets of the corporation: employees, creditors and taxing authorities, so these parties must have a commensurably large stake in the satisfactory conduct of the corporation.

The obligation upon the managers to act in the interest of the corporation is central to the concept of a corporation and cannot be easily abandoned without doing violence to the entire structure of modern business. But there is an ethical vacuum unless "acting in the interest of the corporation" is defined to include CSR and to subordinate raw profit seeking to some higher purpose. At present, in Australian law, the broader responsibilities are undefined and highly contestable.

Nothing in this paper suggests that attempts to articulate codes of practice for business based upon morality or good citizenship are weak or relativist. Their vulnerability lies in being pitted against the investor primacy viewpoint. If managers are convinced that they are obligated to create value for

shareholders, ethics becomes a variable means and loses its normative status. This situation is amenable to remedy. Ethics will always be voluntary and aspirational; to be obligatory, it must by definition be given legal force.

LAND TENURE AS A MODEL FOR GIVING STATUTORY EFFECT TO CSR

The corporation as property

Most commentary in this field portrays the role of the state as that of a “regulator” that imposes restrictions in the public interest upon a corporation that is otherwise seen as autonomous. Post-registration restrictions take the form of, for example, pollution and environmental controls, workplace health and safety standards, town planning and taxation. They are commonly described by the pejorative term “regulatory burden”. So long as a corporation pays its taxes, fulfils the letter of its permit and observes the statutory procedures, it can claim that it has fulfilled its public obligations. It is not difficult to see the shortcomings of this model. Regulations always impose a minimum standard, not an optimum.

This conceptualisation overlooks the role of the state as the creator of the form of property known as a corporation. The primary statutory body that administers the corporation’s regime is the Australian Securities and Investment Commission (ASIC), which universally is described in business and public commentary as the “regulator.” Yet ASIC also has the role of “allocator” or creator of companies. A company has no rights or responsibilities at law until it is registered. The act of registration creates the entity, which then has substantive societal and commercial value. There is no charge for creating this asset, apart from an administrative fee.

That a corporation is a form of property is stated by a number of authors such as Mansell (2013). To examine the validity of this conception, we have turned to the law relating to property as published by the Department of Lands and its successors in the State of Queensland. This clearly explains that the “state” has several different dimensions, coercive and non-coercive. By disaggregating them it is possible to find a pathway for normalising CSR.

State land administration in Queensland

In various publications during the 1990s and 2000s (for example, DNRM 2002), the Department has presented the following model of property.

Statutory processes

After the “state” took possession of all property in the colony, it made land and mineral resources available for development according to this sequence:

- The state *allocates* the property to a potential user, by *proprietary* mechanisms such as leasehold and freehold titles or mineral leases. They are contractual in nature and permit access, occupation or possession. They are always conditional. They also alter the legal “interest” in the land and allow their conditional right of possession to be transferred from one person to another. This power derives from the state’s assumed original ownership;

- A public authority *regulates* the development and use of the property, through *regulatory* mechanisms such as planning schemes and environmental licensing. They are coercive in nature. This power derives from the state's authority to legislate on behalf of its people;

Non-statutory processes

- The property-holder *manages* it to achieve personal goals, by voluntary *custodial* mechanisms, such as works and maintenance. This power derives from the title or from common law after title is granted;
- Public authorities *facilitate development* on private property by *development* mechanisms, such as joint ventures to build dams and construct infrastructure. This power derives from their statutory responsibilities or from contract law;
- Public authorities (along with other groups and individuals) *assist* the property-holder to adopt desired practices, by voluntary *advisory* mechanisms such as extension or incentives for energy efficiency. No specific powers are needed to authorise this activity.

In summary, so long as they do not exceed the proprietorial rights they enjoy as holders of the resource, property-holders are at liberty to use and manage, within the framework of the imposed regulatory restrictions and any contractual obligations they take on.

The above terms of course are capable of several meanings. "Allocation" here means transfer of ownership and does not mean quite the same thing as in the phrase "allocation of scarce resources" used in economics to refer to market-mediated exchange of financial as well as physical resources. "Regulation" is often loosely applied to any statutory activity by governments. Some mechanisms cross the boundaries. For example, observance of a voluntary industry code of management practice can help a property-holder to demonstrate that some regulatory obligation has been satisfied.

Despite these ambiguities, this classification is explanatory in three main ways: it differentiates the range of mechanisms on the basis of their inherent legal characteristics and origins; it explains property-holders' prerogatives; and it differentiates the mechanisms that property-holders can apply by themselves from those that need governmental action.

The reason why CSR is currently underpowered now stands in sunlight: *the state can but does not set conditions of use when it creates the form of property known as a corporation*. The (national) corporations law grants a corporation the right to trade with limited liability, unlimited life and power to transfer its shares – but at present declines to exercise its prerogative to set out economic, social or environmental obligations as a condition of registration.

There is no theoretical reason why the state should abdicate from this potential tool. Indeed, the tool of allocation has a number of advantages over the tool of post-facto regulation. First, it is direct and transparent and dates from the time of establishment of the property – it is not imposed retrospectively on a property-holder who is already conducting commercial activity. Second, it is a condition of existence and cannot be in tension with some prior assumed right. Third, contravention can justify forfeiture of the right of existence. Fourth, the conditions are administered by the body that creates the property and not by a different level of government.

Allocation would tacitly shift the onus back to the corporation to comply with the conditions of registration as distinct from post-facto regulation, which in case of dispute places the onus upon the regulatory authority to prove malfeasance.

Withholding and withdrawal

For land, tenure-related mechanisms are direct and simple. The form and conditions of tenure specify at the outset the rights of the landholder and *withhold* those that remain with the State. Regulatory controls then moderate the landholder's rights by *withdrawing* those that would otherwise be associated with the respective form of tenure (Holmes 1994, 1996). It is more contentious to *withdraw* rights than to *withhold* them. This is a case for retaining tenure powers where re-assignment of a parcel in some different way at a future time could achieve a substantial public policy outcome.

Put somewhat loosely, leasehold or conditional freehold enables the State to set *positive* obligations by specifying the forms of development and use that are permissible or even mandatory; whereas regulatory controls usually set *negative* obligations by specifying activities that are prohibited.

Free market orientation

Contrary to first impressions, a tenure-based control is not coercive but more-or-less voluntary. A system based upon *voluntary* acceptance of *individually tailored contracts* spelling out *direct* and *transparent* mutual obligations in a landlord-tenant relationship is more closely aligned in its essence to the free-market approach lauded by business than a system of *government regulation* imposed by *third party* authorities afterwards.

In theory, such a system could dispense with a corpus of third-party social and environmental regulation, although in practice this will be difficult because responsibilities do not all lie in the same jurisdiction. In Australia, most social and environmental regulation lies with the States while corporations law lies with the Commonwealth. In the United States, most companies are incorporated by the States, and some environmental obligations are federal. The mix will be different for each jurisdiction.

Property titles are or can be conditional

Leasehold titles are well understood as granting only circumscribed rights to occupation or possession. Yet even freehold titles (the most complete form of alienation from the state) are conditional, in all Australian States. When issuing a grant, the state retains the ownership of any minerals, petroleum, gas or (in Queensland since 1992) quarry materials and allocates them by a separate procedure, usually to different parties. The owners cannot sell freehold land granted under the *Aboriginal Land Act 1991*. Early grants reserved indigenous timber for building ships and bridges. In other words, the conditions that the State may insert into any instrument of property can range from more or less none to extensive, with leasehold and freehold being broad categories upon a continuum.

Examination of some of the conditions that are routinely included in pastoral leases in Queensland gives a hint of the conditions that might be placed upon a corporation. These include a limitation on

purpose, a duty of care, an obligation to give information, a periodic review of performance and power to issue a remedial action notice if land is being used beyond its capabilities.

Philosophical origins of property

Modern Western conceptions of the nature of property can be traced to two English philosophers John Locke and Jeremy Bentham. Locke in 1690, arguing against the oppression implicit in the doctrine of the divine right of kings, proposed instead that men had been created as sovereign individuals with inherent, God-given rights to life, liberty and *property*. This philosophy gave birth to some profoundly influential currents of thought. It positioned government as an instrument to protect the property (and other) interests of individuals, not as a threat to them. It visualised property as an original, root entity, comparable with individual life and liberty as a basic right in the state of nature. Locke's model was adopted in 1789 in the French revolutionary *Declaration of the Rights of Man and the Citizen*.

Bentham in 1791 derided as “nonsense upon stilts” the Lockean notion that people enjoyed “natural rights” including property independently of the state. The only rights people possessed were those that the state chose to enforce. Property was the creation of the state.

History has not been kind to Locke's notion that *property* is a pre-existing right independently of civil law. The establishment of limited liability corporations showed that rights could originate through human agency. Although James Madison, a drafter of the US Constitution, personally was convinced that private property rights were a guarantee of civil liberties, the US founding fathers decided to omit reference to “property” as one of the inalienable rights of man endowed by the Creator (leaving “life, liberty and the pursuit of happiness”) on the grounds that property was legitimately alienable by the state.

In Australia, a constitutional monarchy, the authority of parliament to create, abandon, repossess or reconfigure property – or civil rights – reigns supreme, subject only to royal prerogative and the Constitution.

Applying the analogy

Davies and Naffine (2001: 69) observed that the corporation, “interestingly, is both person and property”. The privileges of personhood are well accepted but the implications of being seen as a form of property have escaped most commentators. Like real property, in a modern society a corporation is created upon registration by the state. If the state's active consent for this action is required, then logically the state must have discretion to refuse. If it can refuse or approve, then logically it can place conditions upon its consent. If the statute is silent on this question, then the common law arguably would authorise the state to condition its consent. If the statute specifically prevents the state from conditioning its consent, then this can be changed.

DISCUSSION

Stakeholder theorists face two major difficulties in establishing normativity in practice. One is the surreal nature of normativity in principle, which has no absolutes in the manner of the arithmetic

absolutes of profit statements. The second is that investor primacy has taken root and has commanded the high ground. To dislodge this will require external power.

Legislation can overcome both difficulties. Legislation establishes what is normative in practice and supersedes or crystallises appeals to deeper ethical principles. Although there may be fierce debates while it is negotiated, after passage it subsumes those contests along with previous legislation and establishes a new frame of reference.

Within the Western tradition, it is possible to find a normative foundation for individual ethics, though it inevitably will remain somewhat generalised and abstract. Exhortations against dishonesty, deceit, theft, racial or religious discrimination and oppression of the powerless can be found in the wisdom of the ancients, the Ten Commandments, the Sermon on the Mount and professional codes of ethics. These mainly cover procedural fairness and conflict of interest rather than substantive policy questions, although many or most professional codes include an obligation to serve the public interest, an element that can extend beyond procedural fairness. These bind practitioners within their organization but may place the individuals in the invidious position of having to reconcile a public-spirited code on the one hand with the organization's imperatives on the other, if the organization is not under the same code.

This analysis seeks a model that will apply to the corporation as an entity and will transcend the personal morality of the individuals within it.

There is a straightforward method of rendering any statement of business ethics or CSR as normative *in practice*: legislate for it. When government steps in and embeds a code of behaviour in statute or makes observance a condition of licensing or registration, the code becomes normative *pro tem* in that jurisdiction for all persons directly subject to it. A good deal of the literature examined on this subject consists of jurisdiction-specific pontification about where responsibilities and accountabilities for corporate behaviour currently lie. While useful for informing those contemplating change, once change is invoked, the platform for analysis has a new datum.

Significantly, after extensive public debate, the United Kingdom declined to embed corporate social responsibility into *Companies Act 2006* as a purpose of companies. It did require directors to have regard to six elements of CSR, but made them subordinate to the obligation “to promote the success of the company for the benefit of its members as a whole” (s.172).

Four fundamental premises

To construct a normative model, it will be helpful to first establish some normative principles on which an analysis can be anchored. Four are proposed here.

Corporations are creatures of the state

Wikipedia's pithy statement “Corporations exist as a product of the corporate law” neatly summarises reality. It is law that invests a corporation with limited liability enabling it to trade without the fear of enterprise-destroying claims for damages against its shareholders. It is law that specifies that ownership is subdividable and shares can be traded independently. It is law that grants

rights comparable to those available to natural persons. It is law that legitimises business judgements exercised in good faith. As there is no global government, every corporation is grounded in the statutory regime of its host nation and exists by the grace of that nation's government.

The implication of this premise is that governments can spell out civic obligations to business – in economic terms, articulate the bounds of the market.

It is in the public interest to establish corporations

Business straddles the boundary between private and public interest. In commercial businesses, private individuals and firms capture after-tax profits, but the prospect of profit is an engine of economic progress. Every society depends upon profitable economic activity and it is in the public interest for firms to be profitable, subject to a number of qualifications. Large businesses bring economies of scale and harvest raw materials and services from a wide catchment. Business on anything larger than a local scale requires a corporate form.

Business requires a clear understanding of its rights and obligations

The extent to which businesses are expected to fulfill economic, social and environmental responsibilities beyond their minimum statutory obligations is unclear. The contemporary opacity of CSR allows some firms to escape with minimalist responsibilities and others to be thereby disadvantaged. Trust in business corporations is declining (in Australia at least) and this represents a serious reputational challenge for business. CSR that derives from the chairman's or chief executive officer's personal predilections is fragile. Further, well-intentioned directors and executives need to be protected from ruthless investors who push commercial objectives over ethical ones. Only an obligation built into statute or a universally endorsed code of practice can offer this protection, and a voluntary code of practice, even if recognized in statute, is more vulnerable.

Corporations exist for public purposes

One does not need to consult references to form this conclusion (although some are itemised above). It is difficult to conceive that a democratic government would create a regime with the express purpose of funneling wealth from the pockets of producers, suppliers, customers and citizens into the pockets of the managerial and investor classes. Although governments do indeed at times legislate to the benefit of the already-wealthy, it is anti-intuitive that the entire body of corporations law has been created for that specific purpose. Given that the pre-eminent method of measuring shareholder value is a resultant of stock price plus dividends, then the objective of "creating shareholder value" can mean nothing more than extracting profits from the public at large for the enrichment of shareholders.

The state grants or gifts the property inherent in a corporation free of charge to the corporation except for an administrative fee, further evidence that this action has a public interest purpose.

This premise contradicts the prevailing orthodoxy that now goes beyond Friedman's assertion that the business of business is business (that is, to conduct economic activity in the name of the

corporation) to asserting that wealth in the hands of *the wealthy* is a driver of economic progress: a version of the trickle-down theory which has been thoroughly repudiated in economics circles.

Wording of a new provision

A simple generic statement of the purpose of the corporation can overturn the entire edifice of investor primacy with all its anti-social downstream consequences. This could be expressed in a couple of ways. For example: “Every corporation registered under this Act has a twin purpose: to serve the public interest by supplying goods or services or xxxx in an ethically responsible and sustainable manner; and also to create value for shareholders.” Language could be inserted at xxxx to confine or limit the scope of the corporation’s activities if required. The principle that corporations must strive to be profitable can be articulated, but as only one of the two limbs.

An alternative or additional wording based not upon defining the purpose of the corporation but on moderating its conduct could be: “Every corporation registered under this Act has a duty of care for the economy, society and environment of any community in which it conducts operations.” The concept of “duty of care” is well established in law and the courts have a long history of interpreting it. Certainly, duty of care is variable, depending on the resultant of scientific knowledge, community and elite opinion at a given place and time.

More precise would be a provision that calls up a detailed code of practice that would be either prescribed in legislation; or would have independent reputation such as the Global Compact for Business or the Earth Charter. Such a provision might be worded as follows: “Every corporation registered under this Act is required as a condition of registration to observe the ten principles of the Global Compact in all its activities, wherever conducted.”

The intention of the legislation would not be to allow governments or third parties to embark on rounds of litigation to punish corporations who fail in their duty of care. It would be to change the mindset of managers at the outset, to establish a frame of reference to shape all activity and behaviour of the corporation. An offence would be portrayed as a breach of the trust placed in the corporation to act according to its original charter.

An even simpler provision would be to specify that a corporation’s registration expires automatically after five years unless it is recommended for renewal by a citizens’ jury. This might be unworkable for companies expecting to undertake major capital investments such as building infrastructure or opening mines with a lifetime of decades.

Of course, any of these strategies would no doubt be strongly contested by business. Global businesses that intend to operate across borders would threaten to incorporate in a jurisdiction that did not attempt such structural changes. Jurisdictions could compete against each other on the basis of weakness of conditions of registration, just as the US state of Delaware currently attracts businesses because of its perceived business-friendly corporate regime.

This paper does not explore the practical difficulties of gaining sufficient public or sectoral support to enact a community-friendly regime. No doubt a phased or incremental approach, confined initially to new corporations operating domestically, would be necessary. No doubt also, some

business representatives would concede that business globally now has a reputational problem. The approach outlined in this paper seeks to remedy this problem at its source. It simply seeks to give clarity to the social license to operate, an instrument that is widely accepted but remains ill defined.

The notion that commercial enterprise serves the community is in fact deeply embedded in the economics discipline, so a statute simply specifying that is arguably entirely palatable to mainstream economics. The contemporary view that business rather exists to create value for investors has evolved over time. It is entirely feasible that it can evolve in a different direction.

Business can be reminded that a large corpus of the environmental and social legislation that it finds burdensome has been enacted to restrain business corporations from pursuing their profit motive at the expense of society's other objectives. In other words, it could be more efficient and transparent to withhold the right to injure workers and pollute the environment, than it is to tacitly allow that behaviour through corporate autonomy and then withdraw the right later by third party regulation.

Retrospectivity

Legislation could even be retrospective, serving to insert a new CSR obligation into the constitution of existing companies, but this would risk attracting claims for compensation if it were sufficiently directive to require companies to expend money in compliance that they otherwise would not have incurred. Retrospectivity arguably is a breach of the notional contract signed by an applicant and the state at the time of registration.

There are however precedents for retrospective legislation of this kind. In 1994, the Queensland Department of Lands inserted the following clause in the section dealing with State leasehold land:

199. All leases, licences and permits are subject to the condition that the lessee has the responsibility for a duty of care for the land.

No compensation was payable. This substantially extended the common law duty of care, which prevents a landholder from damaging the *property* of neighbours and other landholders, but is more or less silent on the welfare of the *land* itself.

CONCLUSIONS

A corporation is a legal structure established by a society to provide goods and services or to perform some other socially useful function. That the corporation is an instrument established to give effect to a society's agenda follows directly from its status as a creature of law.

What might a polity do to support ethical, responsible managers in avoiding harm to the communities that allow them to exist? It could legislate to place their public interest responsibilities on a firm foundation with statutory force rather than rely upon the individuals to uphold personal ethical standards against the pressure of other individuals in their sector who have only profit in mind. The simplest, most powerful and most transparent statutory instrument is the charter of registration. As the state's approval is discretionary, that approval can be conditional. The scope for framing a contract of registration is as wide as the polity determines that it should be.

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OPEN MIKE II: A FORUM FOR IDEAS, CONCERNS, QUESTIONS ABOUT TEACHING

James Weber¹
Robbin Derry

Keywords: teaching; student learning; classroom innovative techniques

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INTRODUCTIONS AND AREAS OF INTEREST

Sara Jane McCaffrey: When I take a position on a social issue, I am occasionally criticized by students for being biased. I would love to hear others' suggestions on how to address this issue.

Anthony Grace: I am a new PhD and primarily teaching online. I am interested in teaching ideas in this area.

Colin Higgins: My teaching is in our MBA programs, and I am facing challenges with how to generate discussions online with cloud students.

Ken Butcher: I teach in the areas of Sport Management, Strategy, and Marketing with an emphasis on sustainability. I need to learn how to deliver more content with fewer resources.

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Robbin Derry: robbin.derry@uleth.ca • 780-424-0425, ext. 8 • University of Lethbridge, Edmonton, Alberta, Canada

Jeff Thompson: I am a new Department chair and am losing the assignment of teaching my favorite class.

Burcin Hatipoglu: I teach a course in Sustainable Human Resource Management in Turkey.

Craig VanSandt: I am at the University of Northern Iowa and teach undergraduates.

Derick de Jongh: I am from Pretoria, South Africa and direct the PhD program there. My teaching focuses on responsible leadership and integrated reporting.

THE DISCUSSION

How do we deal with our own biases or the student perceptions of our bias in the classroom?

Craig VanSandt led off by sharing that he tries to disagree with all students to increase the level of controversy over the term. Craig advised that he lets students know that he is taking this approach, so they are aware of what he is doing.

Jim Weber asked: How do you get students to hold off attacking other students?

Colin Higgins said he attempts to create the condition in the classroom for people to learn how to challenge safely. He suggested using explicitly controversial topics to help student learn how to engage and give people roles and ask them to represent and articulate different perspectives.

Jim Weber shared his example of getting aggressive and loud to challenge assumptions or opinions to get people to defend their views and support their beliefs, especially with undergraduates.

Jeff Thompson provided the group with his favorite gimmick: “Impromptu Dilemma.” He warned that it does help to have the aid of an experienced teaching assistant. Jeff sends an email and asks students to respond promptly to a short dilemma. In class he shares the collective student responses. Jeff uses this activity at least once a week. You can contact Jeff Thompson at BYU for website link for his details for the Impromptu Dilemma.

The conversation turned toward the basic philosophical approach to teaching.

Derick de Jongh said that online polling in class works well for him. It is captivating for students. But, he warned that there is a crucial difference between undergraduates and graduate students – they have very different perspectives. He shared his acronym: $L = P + Q$. Meaning Learning = Programs + Critical Questioning. One of his key goals is to enable students to co-create learning. He explained that it is useful to problematize the curriculum and then negotiate what is included. “We use as much time as possible for critical questioning and let the students do the programmed stuff independently,” clarified Derick.

Jim Weber told of his opening case in his ethics class: “selling African blood in the US” in the Parboteeah and Cullen Business Ethics textbook. He said it helps students realize they need tools to address complex ethical issues.

This led to a discussion about how to motivate students, especially to speak up in class.

Sara Jane McCaffrey highlighted the challenges of deciding what level to target in teaching - the students who read a lot, or those who do not.

Ken Butcher offered ideas of giving incentives to students to promote reading.

Sara Jane McCaffrey agreed with this approach and said that cold calling has been very successful for her.

Jeff Thompson said that he encouraged students to participate by explaining that they need to have an ethical voice.

Jim Weber provided the teaching experience of measuring students’ participation in class by keeping track after each class of students’ participation. Then, he asks students to grade their participation and compares his assessment with students’ own perceptions of their participation.

Jeff Thompson described a method of participation assessment in which he asks students for information on what they learned, and who they learned from over the term.

The use of technology entered the conversation at this point.

Anthony Grace shared his own law school experience where there was a big lecture hall with lots of cold calling versus his current online class where everyone is connected by audio (not video) in real time. It is difficult to bridge the learning from our own experiences in classrooms as students, to our contemporary teaching experiences.

Colin Higgins suggested that teachers could use Facebook for independent out of class comments. The group seemed to agree that it was good to use the technologies students are most familiar with.

Jim Weber then offered the example of using games, or active learning exercises, in class to get students competitive and participating.

Robbin Derry said in large classes where there is not time for everyone to speak up, she enables students to share their ideas with her via email, in order to share their learning from class.

A number of additional questions were posed and topics raised toward the end of the session.

Ken Butcher asked: Do we have strategic learners or deep learners? We pondered this question, but there were few direct answers shared.

Burcin Hatipoglu said one of her challenges was to teach courses in English but it was the second language of her students, so communication was extra difficult for all of them.

Jim Weber, Sara Jane McCaffrey, Jeff Thompson, Colin Higgins shared numerous techniques to solicit student feedback and constructive suggestions on improving their courses, including the use of midterm evaluations to get honest student feedback, and requiring students to complete midterm and final peer reviews of each other in class.

CONFERENCE CHAIR REMARKS

Colin Higgins, Conference Chair for IABS 2014

For the first time in IABS' 25-year history, we took the conference down under! The 2014 conference, held in Sydney Australia, from June 19-22 was a bumper conference in so many ways. It was a thrill for me to welcome 165 attendees from 15 countries spread across five continents of the globe. It was even more of a thrill to welcome 81 new folks to IABS – nearly half of all those attending. The future of IABS rests on attracting new members, raising our awareness and profile amongst scholars in different parts of the globe, and working hard to ensure we live up to the 'I' in IABS. Despite so many new folks joining us, it is wonderful that the welcoming, informal, and friendly nature of IABS continued to shine through; many people came up to me and commented on how welcoming IABS is.

IABS 2014 kicked off on Thursday morning with a doctoral consortium, one of the first times we've allocated dedicated time for PhD students to work in a focused way with experienced scholars in the field. A huge thanks to Michelle Greenwood (Monash University, Australia), Linh Nguyen (University of Sydney), and Ed Freeman (Darden) who coordinated the 17 mentors and the 22 doctoral students. The consortium got underway with an ice-breaker, where each participant had to solve problems together to find their way around downtown Sydney. Following lunch, the work started, with sessions around research themes, research methods and methodologies, and skills based sessions on working with your supervisor, building relationships with journals, and finding and working with co-authors.

The IABS Board also met on Thursday morning, and after the hard work of pre-conference activities we headed way up about Sydney to sip cocktails and enjoy fine food at the Sydney Tower. I was delighted that Elder Aunty Eli Golding, an indigenous Biriipi women who grew up on the Taree Mission in New South Wales, agreed to perform a 'Welcome to Country' ceremony, an important service to welcome delegates to Australia and to the land on which we were meeting. It was a very moving welcome and represents an important component of our IABS meetings: connecting with the community.

The conference proper got underway at the University of New South Wales' (UNSW) city campus on Friday morning, where over 130 paper presentations, workshop sessions, symposia and innovative sessions got underway. For me, one of the highlights was the new workshops organised by the incoming editorial team for *Business & Society*; IABS can be a place for early work to develop in to a contribution to our journal. Kathy Rehbein once again organised a manuscript development workshop that continues to further this important work. Perhaps reflecting its location in Australia – where sustainability is much more part of the business lexicon than CSR – many sessions focused on business and sustainability issues. With IABS having been most strongly aligned with the SIM division, and issues of sustainability perhaps being more part of ONE, it was great to bring these two areas together in such a substantial way at the Sydney conference.

At our Business Meeting on Friday evening, we were delighted to award the following research awards:

- 2014 Deakin University (CSaRO) Prize for Best Conference Paper:
Andrew Crane & Sarah Glozer. Researching CSR communication: Themes, opportunities and challenges
- Best Article published in 2012:
Joshua E. Perry. 2012. Physician-owned specialty hospitals and the Patient Protection and Affordable Care Act: Health care reform at the intersection of law and ethics. *American Business Law Journal*, 49: 369-417.

No IABS conference is complete without the social activities! Not to be confused with frivolity, the social activities are an important way in which we build relationships across the scholarly community, continue our conversations in a relaxed way, and to get to know each other a little better. Saturday afternoon saw Robbin Derry, Heather Elms, Miguel Oyarbide, Soraya Dean and Matthew Anderson head out surfing at Bondi – you can't get a much more quintessentially Sydney experience than that! Despite its being Winter, Sydney turned on a fantastic Saturday afternoon! Others took to the shoreline and walked around the Sydney heads, exploring early indigenous lands, colonial war sites and stunning coastal scenery. (I even heard that a dolphin or two were spotted from the Ferry.) A small group went to explore Sydney's public art and cutting edge city architecture.

Saturday night saw us board the Ferry for the Zoo. And Sydney didn't disappoint: a stunning floodlit Harbour Bridge and Opera house almost serenaded us as we headed across the harbour, before boarding cable cars to the Banquet room. I chose the Taronga Zoo for the banquet because of its dedication to sustainability, conservation and pro-active stance towards business/community partnerships. Introducing us to a lizard, snake and echidna, Taronga Zoo CEO Cameron Kerr talked about the importance of Zoos and other not-for-profits working with business to raise awareness and to educate the community – music to our ears! Dean of the Deakin Business School, Prof Mike Ewing shared his views about striving for balance in everything we do.

I was so thrilled to host everyone in Sydney. IABS has been an important part of my scholarly career, and it was an honour for me to put on this year's conference. Thanks also to our three sponsors: The Centre for Sustainable and Responsible Organisations (CSaRO) at Deakin University, Australia; The Asia-Pacific Centre for Sustainable Enterprise at Griffith University, Australia; the Australian Centre for Corporate Social Responsibility, and Brigham Young University, USA – the support of these organisations enabled me to 'put the icing on the cake' this year. Of course, such a big conference is also not possible without all the helpers who inevitably pick up the slack and help with so many jobs: the ever-present and ever-helpful Kim Rodela; Melissa Baucus and her abilities with a spreadsheet, especially the conference submissions spreadsheet; and the more than 150 folks who stepped up to undertake the reviews!

Thanks for coming!

Colin Higgins, 2014 IABS Conference Chair

2014 CONFERENCE PROGRAM

Friday, June 20

Authors/Presenters	Title
Gordon Rands, Pamela Rands & Cody Christopherson	Whose Responsibility is it to Address Social Problems Anyway? Assessing Perceived Importance of Institutions' Responsibilities for Addressing Social Issues
Mariam Farooq & Omer Farooq	Corporate Social Responsibility and Organizational Identification: Exploring a bi-directional relationship between CSR and employees
Karen Maas	Sustainability Targets in Executive Remuneration: Targets, Time Frame & Country Specifications
Thomas Maak & Francisco Morato	Reclaiming Agency: Agency as Social Construction. A Sensemaking Perspective
Nava Subramaniam, Monika Kansal & Shekar Babu	Public Sector Undertakings and CSR in Indian Firms: Understanding Corporate Governance and Assurance Quality
Linh Nguyen, Betina Szkudlarek & Richard Seymour	Social Impact Measurement: An Embeddedness Perspective on the Vietnamese Social Enterprises
Sanjukta Kaul, Manjit Sandhu & Quamrul Alam	From Merchant Charity to Mainstream Integration: Strategic intent of business engagement with disability: Empirical evidence from India
Erin Castellás & Wendy Stubbs	How Hybrid Organizations are Creating Multiple Forms of Value: Examining the Practices of Australian Hybrid Businesses in Hybrid Value Creation
Mark Starik & Suzanne Benn	Integrating Socio-economic and Environmental Sustainability Models: Further Development and Evolutionary Alternatives
Frederik Dahlmann	Evolutionary Systems Theory of Corporate Sustainable Strategy
Layla Branicki & Stephen Brammer	Bridging Sustainability and Business Continuity: Recognizing and Reconciling Tensions between Organisational Resilience and the Environmental, Economic, Social Dimensions of Sustainability
Andrew Crane; Bryan Husted; Hari Bapuji	Income Inequality Workshop
Natalya Turkina, Ben Neville & Sara Bice	Rediscovering Divergence in Comparative CSR: Evidence from Diamond Mining in Australia, Botswana & Russia
Patcharaporn Bunlueng, Ken Butcher & Liz Fredline	Local Communities' Perceptions of Hotel Activities in Corporate Social Responsibility
Michael Erdiaw-Kwasie	Assessing Community Empowerment and Engagement towards 'Better' Corporate Social Responsibility: A case of Surat Basin mining communities in Australia
Warren Staples & Xueli Huang	Community engagement practices and benefits in a Chinese-owned Australian mining company
Youqing Fan & Peter Hofman	The Role of the State and Union in Shaping Corporate Social Responsibility Accreditation in China's Private Firms: An organizational legitimacy perspective
Anne Barraquier	Serve the People, Catch Mice or Get Rich? Shift in Ethical Paradigms in China
Xuanwei Cao & Yangxiaoxiao Deng	The Influence of Chinese Harmonious Culture on CSR Practices to Employees
Rui Yang	Undiscovered Driving Force Behind MNEs' CCI in China
Malcolm McIntosh, Sandra Waddock, Ed Freeman, Chellie Spiller & Edwina Pio	Evolution, Shamans, and Adaptation: What Is/Could Be the Role of Academics in System Change?
Mary Connerley	The Antecedents and Outcomes of EEOC Litigation: Beyond the Statistics
Geoffrey Edwards	Reasserting Society's Control over Corporations Through Tenure
Thomas Andre	Sustaining Base of the Pyramid Strategies within Multinational Enterprises: a Corporate and Field Levels Multiple-Case Study
Joachim Timlon	Strategic Responses as Matching Strategies in Transition Economies: Strategic Choices and Actions that Follow the Logic of Appropriateness

Authors/Presenters	Title
Bradley Agle	Religion and Business: Strengthening Both Society and Business Through Utilization of Religious Principles in Business
Jared Peifer	Religious Moral Authority & the Financial Market in the 20th Century America: Privatization, Deprivatization or Co-optation
Maurice Murphy & Jason MacDonald	Religious Salience and Attitudes Towards CSR in Saudi Arabia
Heather Stewart & Rod Gapp	Exploring small to medium enterprise innovations through continual and collaborative learning of sustainable management practices
Janet Palmer & Anthony Grace	The Homogeneity of Society: The Role of Franchising
Melissa Baucus	Shortcut to Success: How Ponzi Entrepreneurs Establish & Grow Ventures Quickly
Sara Walton & Brendan Gray	Shifting Realities: Entrepreneurship, Social Enterprise and 'Work' in Samoa
Duane Windsor	Corporate Social Responsibility: Defining the Societal Dimension
Karl Pajo, Tracey Caldwell, Louise Lee & Adele Peden	The Impact of Social and Contextual Attributes of a Volunteering Activity on Employee Outcomes: A Pilot Study
Elena Goryunova	Understanding the Value Conflict Between B&S: The Perspectives from New Sciences of Complexity and Moral Neuroscience
Sara Morris & Barbara Bartkus	Corporate Political Activity and Workforce Cutbacks
Lori Verstegen Ryan	Crowdfunding: Boon or Bane for U.S. Investors?
Todd Moss, Moriah Meyskens & Majja Renko-Dolan	African Microfinance: Creating a More Secure Environment for Business & Society
Nicola Pless, Matthew Murphy, Thomas Maak & Silke Eisenbeiss	Leadership for Social Innovation: The Role of Care and Compassion
Rumina Dhalla	Exploring Multi-Stakeholder Collaborative Models: Implications for Sustainability
Michael Hadani & Nicolas Dahan	Corporate Political Activity: A Global Review and Research Agenda
Stephanos Anastasiadis	Through a Mask Darkly: Political Culture and Responsible Lobbying in the Case of European Union Policymaking on Carbon Emissions from Cars
Sean Lux, Richard Gentry, T. Russell Crook & James Combs	How Family Involvement Affect Corporate Political Activity?
Burcin Hatipoglu	Sustainability Management: A New Career Path?
Susan Mate	How do Professionals Develop an Understanding of Corporate Citizenship and Cosmopolitanism?
Linda Sama & Mitch Casselman	Ethical Foresight in Business: Interpreting Societal Cues for Better Ethical Management
Franky De Cooman, Nikolay Dentchev & Jan Jonker	Leaders' Confrontations: The Cobble Stones in the CSR Implementation Process
Kathleen Rehbein; Duane Windsor; Jim Weber	The Second IABS Manuscript Development Workshop
S. Prakash Sethi John Mahon Christian Barry Nicole Bryan	The Unending Vicious Circle Between MNC Profits and Abusive Working Conditions and Wages for the Workers in Developing Countries--the Case of Wal-Mart
Jeffrey Gale, Max Lebovitz, Richard Lim, Michelle Monsanto, Steven Stergar, David Swiatkowski, Silvia Themudo, Phiet Tran, Jason Williams	Drivers and Barriers to Sustainable Commercial Real Estate Development in Major Cities in Southeast Asia and California
Eva Tsahuridu	Professions, the Public Interest and Stakeholders
Judith McNeill & Jeremy Williams	Calculus or conscience? A critique of the ethics of cost-benefit analysis applied to climate change
W. Noraini Mansor, Steven Grover & Paula O'Kane	Voices of the Neglected Society: Do They Need to Be Entertained or Ignored?
Andy Crane	Duane Windsor and Bryan Husted - Business & Society Heather Elms - Business Ethics Quarterly Sandra Waddock - Journal of Corporate Citizenship Mark Starik - Organization & Environment Suresh Cuganesan - Accounting, Auditing and Accountability Journal Michelle Greenwood - Journal of Business Ethics
Jim Weber, Anke Arnaud, Craig VanSandt & Satish Deshpande	Victor and Cullen's Ethical Work Climate Construct Revisited: Emerging Themes and Research Questions

Authors/Presenters	Title
Mitchell van Balen, Elvira Haezendonck & Nikolay Dentchev	The Influence of Institutional Context and Industry on How Social Responsibility is Organized: A Portfolio Analysis
An Hutjens, Nikolay Dentchev & Elvira Haezendonck	CSR Implementation in Belgium: Institutional Context, Stakeholder Involvement & the Impact of CSR Managers
Mike Valente	Regime Management Strategies for Systems Level Agency: Implications for Business' Role in Society
Pushpika Vishwanathan	Theoretically Meaningful but Economically Unsustainable: The Case of Political CSR
Rosemary Sainty	The Active Engagement of Boards of Directors in Corporate Responsibility and Sustainability: Towards New Models of Corporate Governance
Kathleen Rehbein, Stefan Hoejmose & Johanne Grosvold	Governance and Assurance Quality
John Holcomb	Corporate Governance: The Roles and Importance of Board Committees on Legal Compliance and Ethics
Gwenael Roudaut	How is Stakeholder Board Composition related with CSR Firm Performances?
Matthew Anderson	In and Against the Market: Resituating Fairtrade in Society
Daraneekorn Supanti, Ken Butcher & Liz Fredline	Corporate Social Responsibility (CSR) Motivation: an Exploratory Study of the Thai Hotel Industry
Roksolana Suchowerska	The Social Implications of Creating Consumers Through Corporate Social Responsibility Initiatives: A Conceptual Approach
Sara Walton, Paula O'Kane, Diane Ruwhiu & Virginia Cathro	Rethinking Businesses to 2030: Scenarios & Visioning Futures
Lisa DeAngelis	Creating a Global Community: Facilitating Discourse Among Engaged Stakeholders
Brad Sayer	Stakeholder management: what are the limitations of monadic, dyadic and triadic approaches?
Robert Mitchell, Ben Wooliscroft & James Higham	Investigating the Place of Stakeholder Relationship Management within an Institutional Sustainability Orientation
Rashedur Chowdhury, R. Edward Freeman & Saras Sarasvathy	Toward a Theory of Stakeholder-Centric Entrepreneurship

Saturday, June 21, 2014

Authors/Presenters	Title
Phil Cochran, John Mahon, Jeanne Logsdon, Jim Weber, Duane Windsor, Lori Verstegen Ryan, Gordon Rands & Melissa Baucus	A Symposium on the Evolution of a Professional Association: IABS as a Case Study
Harshakumari Sarvaiya & Gabriel Eweje	CSR for HR: Embedding CSR in Workplace Practices
Michelle Greenwood & Christian Voegtlin	(CSR+HRM=IR2) Solve for IR
Kimberly Merriman, Sagnika Sen, Andrew Felo & Barrie Litzky	Engaging Employees in Environmental Sustainability: Financial Framing Matters
Cedric Dawkins & Dionne Pohler	An Unlikely Harbinger? The Impact of Favorable Labor Relations on Corporate Social Responsibility
Javier Delgado-Ceballos, Ivan Montiel & Raquel Antolin-Lopez	What Falls Under the Corporate Sustainability Umbrella? The Research Questions We Ask
Tim Keane	The Sustainability ROI
Anne Norheim-Hansen	Large Environmental Reputation Asymmetry, R&D Alliance Sustainability, and the Moderating Role of the Lower-Reputation Firm's Framing of Environmental Issues
Sara Jane McCaffrey	Family Firms, Inter-Generational Management, and Sustainability Strategies
Tyron Love	Corporate Philanthropy Research: On the Value of the Recipient Actor and Narrative Analysis

Authors/Presenters	Title
Marco Minciullo	Coordination and Control Mechanism between Corporate Foundations and Founder Firms in Europe
Mike Adams, Stefan Hoejmosse & Zafeira Kastriniki	Corporate Social Responsibility & Strategic Risk Management: An Empirical Investigation of Reinsurance & Philanthropy?
Pushpika Vishwanathan	Governance Without Ownership: A Qualitative Study of the Corporate Governance Challenges of Philanthropies
Frederik Dahlmann & Stephen Brammer	Disclosure and Organisational Learning in the Context of Environmental Performance
Andrew Crane & Sarah Glozer	Researching CSR Communication: Themes, Opportunities & Challenges
Gerald McLaughlin & Josetta McLaughlin	Transparency, Accountability, Information Symmetry & Integrity: Creating Guiding Principles for US Institutional Ratings & Rankings
Lucien Dhooge	The First Amendment and Disclosure Regulations: Compelled Speech or Corporate Opportunism?
Elizabeth Branigan & Michael Moran	Management Innovation in Third Sector INGOs: The possibilities and challenges of being 'business-like' and socially responsible
Louise Lee & Karl Pajo	Speed Dating: An Effective Tool for Initiating Business Community Collaboration?
Jim Weber & Robbin Derry	Open Mike II: A Forum for Ideas, Concerns, Questions about Teaching
Ahmed Ferdous & Michael Polonsky	Developing Social Businesses in Developed Countries: A Stakeholder Perspective
Wendy Stubbs	Exploration of an Emerging Sustainable Business Model: The B Corp Model
Sophie Clark, Megan Woods & David Adams	Balancing Social and Commercial Objectives Within Business Organizations -- What Can We Learn from Social Enterprise?
Krista Lewellyn	Two Purposes are Better than One: Ambidextrous Pursuit of Economic Advantage and Resilient Social Benefits
Cristina Neesham	The role of business in meeting human needs: Applying radical social philosophies
Sridevi Shivarajan	Using the Aristotelian Approach to Make a Case for Corporate Citizenship
Shawn Berman & Harry Van Buren III	Mary Parker Follett and the Abdication of Managerial Responsibilities
Matthew Wallis	Reclaiming the Individual Embedded in Society: The Contribution of Ethnography to Fundamental Questions of Corporate Social Responsibility
Gabriel Eweje, Nitha Palakshappa & Harsha Sarvaiya	Corporate Irresponsibility: Is This Still Happening?
Richard McGowan & John Mahon	Tale of Two Sins: Gambling, Tobacco and the Ethics of Disgust
Bruce Klaw & Tricia Olsen	Do Investors Care about Corporate Wrongdoing? An Empirical Study into the Materiality of Revelations of Corporate Malfeasance
Giulio Nardella & Stephen Brammer	Very Bad Things, or Business as Usual? Unpacking the Reputational Consequences of Corporate Irresponsibility
Sarah Cobourn, Thomas Clarke & Stephen Frawley	Creating Shared Value in Professional Sport: An International Investigation of Corporate Social Responsibility
Ben Neville, Chris Dembek, Grace McQuilten & Anthony White	Creating 'Win-Win-Wins': Insights from Arts-Based Social Enterprises Using a Complexity Theory Lens
Stephanos Anastasiadis	The Political Role of Sporting Governing Bodies: The Case of London 2012 Olympic Sustainability
Ivan Montiel, Petra Christmann, & Trevor Zink	How Private Regulatory Complexity Affects the Adoption of Food Safety Standards: Lessons from an Emerging Economy
Rich Wokutch & Danylle Kunkel	The Challenges and Opportunities of an Integrative Approach to Teaching Business Ethics
Tara Ceranic, Rosina Mladenovic, Angus Duff, Catharyn Baird & Jessica Warnell	Towards an Understanding of Business Students' Ethical Perspectives: Implications for Moral Awareness, Moral Reasoning and Moral Decision Making
Deborah Kidder	Working Together is in the Best Interests of Society: Teaching Restorative Justice Skills to Business Students
David Cray, Robert Mittelman & Ruth McKay	Teaching Management in Iran: Who Changes Whom?

Sunday, June 22, 2014

Authors/Presenters	Title
Melissa Edwards & Suzanne Benn	Circular & Collaborative Economies: Redefining Value Flows and the Role and Function of Stakeholders
Brad Sayer	Stakeholder management: factors and conditions that can lead a firm's managers to deviate from a strategic approach
Michelle Westermann-Behaylo, Harry Van Buren & Shawn Berman	Stakeholder Capabilities Enhancement as a Path to Value Creation and Competitive Advantage
Dina Abdelzaher, Whitney Douglas-Fernandez & William Schnepfer	Institutional & Social-Structural Drivers of Corporate Social Responsibility: The Uneven Spread of United Nations Global Compact
Peter Gallo & Ivan Montiel	Incorporating Corporate Sustainability in Management Curricula: Incremental and Transformative Approaches to the Case Method
Nick Barter	The Environment & Textbooks: Are They Enabling Corporate Strategists to Realize Sustainable Outcomes?
Patsy Lewellyn & Linda Rodriguez	Academic Dishonesty Meets Fraud Theory: A Marriage of Convenience
Ambika Zutshi & Andrew Creed	Motivation for Implementing Environmental Initiatives and Signing Talloires Declaration in the Australian Higher Education Sector
Deborah Pavelka, Josetta McLaughlin & Gerald McLaughlin	Sarbanes-Oxley Act of 2002: Outcomes, Impacts, and Influences
Prakash Sethi	Patterns of CSR-S Reporting by Large Corporations Around the World: An analytical system to evaluate and critique the quality of corporate CSR-S reports from Asia, Europe, North America, and Australia-New Zealand
Daniel Nyberg & John Murray	Corporate Citizens in the Public Spheres: A Policy Contest Through Mass Media
Lori Verstegen Ryan	Corporate Governance Research Workshop X
John Holcomb, Lucien Dhooge, Anne Barraquier & Bruce Klaw	Globalizing the Business & Society Curriculum: Integrating Ethics, Law & Public Policy
John Mahon, Wayne Burns, Phil Harris, Richard McGowan & Henry Sun	Occupy the World: The Changing Social License to Operate
Melissa Edwards & Adam Sulkowski	Shake Your Stakeholder: Stewardship Through Integrative and Contemplative Spaces
Mary Bonich, Louise Metcalf & Julia Irwin	Can Organisations Pave the Way for Sustainability in Communities?
Julia Patrizia Rotter	Exploring the Link Between Corporate Social Responsibility and Public Health: A Swedish Food Retail Perspective
Robert Boutilier	The Social Licence to Operate From the Company Department to the Whole Private Sector
Preeda Srinareuwan, Colin Higgins & Wayne Binney	Consumer Reactions to Corporate Social Responsibility (CSR) in Thailand: The Moderating Effect of Competitive Positioning
Stephen Pavelin, Elise Perrault, Ioannis Oikonomou	When does it pay to be good? Estimating the dynamics of the financial returns of corporate social performance
Naomi Gardberg, Stelios Zyglidopoulos & Pavlos Symeou	Corporate Social Performance and Corporate Financial Performance: The Mediating and Moderating Effects of Corporate Reputation
Lori Verstegen Ryan	Corporate Governance Research Workshop X (continued)
Helene de Burgh-Woodman & Amitav Saha	The Role of Business Education in Building Business Leadership for 21st Century Responsiveness and Environmental Stewardship: Should Business Education be Re-Developed?
Jose Alcaraz-Barriga, Katerina Nicolopoulou & Anne Schwenkenbecher	Reclaiming Cosmopolitanism: Business, Society and the "Citizenship of Strangers"