

THE RELATIONSHIP BETWEEN MOTIVATIONS AND ACTIONS IN CORPORATE SOCIAL RESPONSIBILITY: AN EXPLORATORY STUDY

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ABSTRACT

This paper examines the Corporate Social Responsibility (CSR) motivations and actions in twenty-five selected teaching cases. We develop a literature-based research framework used to classify the research findings of our study and enable a direct and easier identification of the resulting patterns emerging from our sample. A cross-case analysis enables us to point out evidence on the behavioral practices adopted by firms and on the causal link between CSR motivations and CSR actions, identifying four main emerging patterns in the behavior of firms investing in corporate social responsibility. Then we reconsider these patterns in light of the distinction between family and non-family enterprises.

Keywords: Corporate Social Responsibility, CSR Motivations, CSR Actions, Teaching case studies, Family business.

1. INTRODUCTION

Corporate Social Responsibility is currently at the center of the debate among scholars from all over the world. A long debate took place on the definition of what is meant by corporate social responsibility; Carroll (1999) traces back the evolution of the concept and definition of CSR since the early fifties. According to Friedman (1970), the only social responsibility of business is to increase profits by legal means, since only people can have responsibilities, not businesses. Adopting organizational resources for the larger good (for example donations to charities) may therefore be dangerous to companies, leading to decreasing profitability, increasing prices or both (Snider, Hill, & Martin, 2003).

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An alternative perspective conceptualizes CSR with reference to the relationships between the firm and its stakeholders—any group or individual who can affect or is affected by the achievement of the organization's objectives (Freeman, 1984). Campbell (2007) asserts that, first, corporations must not knowingly do anything that could harm their stakeholders; second, if corporations do cause harm, they must then rectify it whenever the harm is discovered. Thus he sets the minimum behavioral standard with respect to the firm's relationship to its stakeholders, arguing that the more is done in this direction, the more responsible is the firm. Corporate social responsibility can therefore refer to all situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and the social obligations required by law (Székely & Knirsch, 2005; McWilliams & Siegel, 2001). These situations lead the firm to reach sustainability, defined as the attempt to satisfy the needs of current generations without compromising the ability of future generations to meet their demands and aspirations (Brønn & Vidaver-Cohen, 2009).

In summary, CSR incorporates two main elements, that is the relationship with the firm's stakeholders, whose trust the company would gain (Freeman, 1984), and the contribution of the enterprise to the welfare of the society not only through economic value creation, but also concerning the people, the social dimension, and the planet, the ecological one (Graafland & van de Ven, 2006). An additional interesting framework to describe the dimensions of social responsibility is the one proposed by Carroll (1979) and Wartick and Cochran (1985), that consider CSR as composed of economic, legal, ethical and discretionary responsibilities. Economic responsibility is defined as the company's profitability over five years; a company fulfills its legal responsibility if it has no environmental or safety judicial problems; ethical responsibility is defined as the set of expectations that the society has towards business over and above legal requirements; and discretionary responsibilities are defined in terms of philanthropic activities and the nature of the firm's involvement in the communities in which it operates (Clarkson, 1995). Finally, one of the most crucial points in CSR literature relates to the importance of CSR for business. The so-called business case for CSR (Carroll & Shabana, 2010) has been only recently discussed. On the one hand, an argument in favor of the engagement of firms in CSR activities deals with the idea that "proacting" is better than "reacting", because anticipating, planning and initiating is less costly than simply reacting to social problems (Carroll & Buchholtz, 2009); on the other hand, public supports business to engage in CSR, because it should be responsible for its workers, communities and other stakeholders (Bernstein, 2000).

However, in spite of the large amount of literature on the topic of CSR, there is no ultimate agreement among researchers on the reasons that lead a firm to embrace socially responsible initiatives (Campbell, 2007).

The purpose of this exploratory study is to shed some light on the corporate motivations that lead a firm to undertake a socially responsible behavior. Specifically, this research is focused on the relationship between CSR motivations and CSR actions, with a particular attention to understand the differences that may arise between family and non-family firms, given that the topic of CSR among family enterprises has been investigated only in a very few studies (e.g., Campopiano, De Massis, & Cassia, in press; Niehm, Swinney, & Miller, 2008; Dyer & Whetten,

2006; De la Cruz Déniz-Déniz & Cabrera Suarez, 2005; Uhlaner, van Goor-Balk, & Masurel, 2004).

The objective of the present study can be framed around three main research questions: (i) *which are the motivations driving the CSR behavior of firms?*; (ii) *which are the consequent CSR actions undertaken by firms to pursue these motivations?*; and (iii) *what is the causal relationship between the motivations and the actions of firms engaged in CSR?* What drives this research is the conjecture about a relationship between the motivations and the actions characterizing the corporate behavior in social responsibility; indeed, to fully understand the firm's adopted practices labeled as CSR, it is necessary to examine the motivations for the adoption (Baron, 2001). The findings of our study help to explain this phenomenon by providing evidence on the causal relationship between the motivations driving CSR decisions and the subsequent actions undertaken by firms. The investigation of the innate motivations that lead firms to embrace CSR initiatives is a very important issue because, although the ultimate goal of profit and shareholder value maximization may apparently be contrasting with a socially responsible behavior (Vogel, 1992), the real corporate practice shows that an increasing number of firms are undertaking CSR activities, and the analysis of CSR motivations and actions deserves further attention (Campbell, 2007).

This ambitious aim is pursued by investigating cases of firms that accomplish CSR initiatives through the in-depth analysis of the rich body of information reported in the teaching case studies describing the behavior of these firms towards CSR. This is why we relied on the most important case studies databases to set our sample and uniquely identify the object of our study.

The structure of the paper is as follows. Section two reviews the relevant literature on CSR motivations and actions, at the end of which two research frameworks, respectively on CSR motivations and CSR actions, are developed to inform the ensuing analysis of the evidence emerged from the study. Section three illustrates the research methodology and section four presents and discusses the results of the analyzed cases. Finally, section five draws some conclusions and discusses the limitations of the study and its implications for theory and practice, outlining directions for future research.

2. MOTIVATIONS AND ACTIONS IN CORPORATE SOCIAL RESPONSIBILITY

Several scholars suggest that different motivations may lead to socially responsible activities accomplished by firms. Buehler and Shetty (1974) investigated the motivations for social action, through a questionnaire proposed to 144 large corporations appearing in Fortune's list. They asked the firms' preferences among five choices of motivations: image creation, enlightened self-interest, legal compliance, forestall violence, and profit. According to Murillo and Lozano (2006), there are on the one hand moral or ideological motivations to engage in CSR, and on the other hand more pragmatic reasons which result from pressure by the part of stakeholders. Brønn and Vidaver-Cohen (2009) provide a review of the existing literature identifying economic motivations and moral explanations as key motives to engage in social initiatives. They base their discussion upon the foundation findings by Davis (1973), who shows that long-run self interest, pressure from legal system and socio-cultural norms, and the

opportunity to identify and exploit profits from problems are the key motives to engage in social responsibility. In addition, Brønn and Vidaver-Cohen (2009), in their review of the scientific literature, find that CSR motivations can be classified into ethical vs. instrumental and internally vs. externally pushed, underlying the difficulties to understand whether corporate social initiatives are driven by moral values or by strategic concerns. In particular, they argue that the existing literature has not shown univocal findings about the motives for social initiatives. They contribute to the literature on the antecedents of corporate social practices by providing the results of a survey, conducted among a sample of Norwegian companies, that shows as top-three CSR motivations the following: (i) to improve the firm image; (ii) to be recognized for moral leadership; and (iii) to serve long-term company interests. This survey has been developed from a critical distinction of CSR motivations according to two different perspectives. On the one hand, there is the strategic perspective, according to which a company perceives a strong commitment to undertake social activities. This perspective includes two typologies of motivations: (i) the instrumental motives, that deal with managers who believe that socially responsible initiatives can provide competitive advantage (McWilliams, Siegel, and Wright, 2006), new business opportunities, and support for the firm's satisfaction of shareholders' interests or avoidance of costly regulation (Graafland & van de Ven, 2006); and (ii) the institutional motives, that see an increase in reputation as a function of changes in the institutional environment. On the other hand, the moral perspective deals with the idea that the business has an ethical duty to pay back to society, a sort of philanthropy, something that overcomes the concept of personal ethics and reaches the broader one of sustainability.

Graafland and van de Ven (2006) investigate the link between what managers declare to do about corporate social responsibility and what they actually do in this direction. They propose two dimensions of corporate social responsibility: (i) the strategic motive, concerning a win-win relationship between CSR and the financial performance of the firm; and (ii) the moral motive, interpreted by firms as a moral obligation to behave in a definite way. According to the first dimension, CSR is considered to affect profitability by improving the reputation among consumers and employees, actual and potential; conversely, the moral dimension refers to the moral duty of businesses towards society. In a more recent work, Graafland, Kaptein, and Mazereeuw (2010) assume that several motivations may drive executives in their acting in a socially responsible way. There may be extrinsic explanations, such as financial motives, and intrinsic ones, such as private enjoyment from CSR or the perception of CSR as a moral duty.

Finally, the relationship between motives and actual CSR initiatives is analyzed by Baron (2001), that finds, in his empirical study, that the motivation is an important factor that deeply affects the CSR decisions made by managers. The belief to increase profits, altruistic reasons and the avoidance of external pressures are the main factors acknowledged as motivations for the adoption of CSR policies. However, since it is hard to collect empirical evidence on corporate social responsibility, the author infers motivation by studying the relationship between corporate social performance and corporate financial performance, finding different correlation signs between these variables, according to the various motivations driving CSR. In particular he assumes that the motivation may be modeled in terms of the preferences of the firm, that can be profit maximizer or driven by altruistic preferences; in the first case, corporate social responsibility is called strategic CSR, in the second one, the initiative may be actually labeled as CSR.

If we shift our attention from the motivations to CSR actions, we can define a social initiative as any program, policy or practice undertaken by a firm in order to benefit the society (Brønn & Vidaver-Cohen, 2009). For instance, companies may share resources with non-profit organizations, sponsor social initiatives in less developed countries or take proactive steps to protect the environment (Dees, 1998).

Social initiatives are addressed to different players within the society. According to the stakeholder theory, the firms have to balance the shareholders' interests to be fulfilled and the multiple stakeholders' needs and interests, since also the latter actors affect or are affected by the firm's operations (Freeman, 1984). Thus, socially responsible practices are carried out with respect to various stakeholders; in particular, five different stakeholder groups – employees, suppliers, customers, competitors and society in more general terms – may be addressed, focusing on the value creation in the social and ecological dimensions of CSR (Graafland & van de Ven, 2006). An example is provided by Campbell (2007), that shows the different CSR actions that may be conducted in the interest of the five aforementioned categories of stakeholders, that is the CSR initiatives through which the firm treats: (i) its employees with respect to wages, benefits and workplace safety; (ii) its customers by caring about product quality, pricing and truth in advertising; (iii) its suppliers in terms of willingness to fulfill contracts and more informal commitments; (iv) the government by operating within the law; and (v) the community, for example by making charitable contributions or protecting the environment.

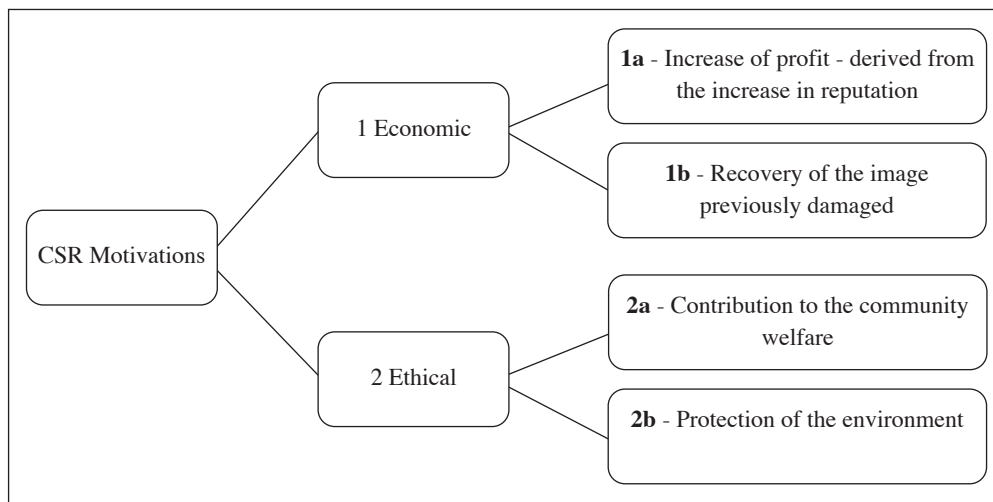
The categorization of the social initiatives introduced by Graafland and van de Ven (2006) is useful to identify the key investment areas of firms involved in social responsibility, but is not the most suitable to link these actions to their antecedents. In fact, for our purpose some stakeholder groups may be included in the same cluster, for example customers, competitors and government may be included in a single group labeled as society, since, although different, their interests and needs may be met by the firm's social initiatives as driven by the same purpose. In addition, we wish to consider also the shareholders in our analysis. The investigation of CSR actions may be pursued by adopting a framework that describes CSR as an integral part of the operational activities of the firm, voluntarily contributing to society in terms of economic, environmental, ethical and social investments (Kanji and Chopra, 2010). According to this framework, operating a business in a socially responsible manner means conducting initiatives that: (i) contribute to economic development; (ii) undertake ethical practices in employment and labor by improving workplaces; (iii) are involved in building local communities and social infrastructure, including customers, competitors and government; and (iv) contribute to a cleaner environment, its protection and sustainability.

By investigating the interplay between motivations and actions characterizing a socially responsible behavior, this study attempts to fill an important gap in the existing literature. It aims at providing an exploratory understanding of how the motivations driving the initiatives in the corporate social responsibility context are related to the CSR initiatives themselves.

In order to study the CSR motivations and their relationship with CSR actions, we developed a literature-based research framework to be used to classify the research findings of our

empirical study and enable a direct and easier identification of the resulting patterns emerging from our sample firms. This framework is developed starting from the findings of the literature review previously conducted. CSR motivations have been classified into two main categories, namely economic and ethical motivations. A detailed classification of each category is provided in order to give a wider understanding of the studied phenomenon. As shown in Figure 1, economic motivations can be divided into: (i) increase of profit, related to the increase of reputation and improvement of image; and (ii) recovery of the image previously damaged. Conversely, ethical motivations disregard profit expectations and can be divided into: (i) contribution to the community welfare; and (ii) protection of the environment.

Figure 1: Research Framework to investigate CSR motivations



Similarly, we organized the *actions* implemented by a firm to behave in a socially responsible way into a framework composed of four main categories that are used to obtain a positive and appropriate impact on both the society and the organization (Kanji & Chopra, 2010): (i) Enterprise; (ii) Employees; (iii) Society; and (iv) Environment. This classification enables us to study the firm's CSR actions according to the class of recipients to which they have been addressed.

3. RESEARCH METHODOLOGY

The analysis of CSR motivations (and subsequent CSR actions) has been carried out by extensively reviewing the teaching case studies on companies dealing with corporate social responsibility issues. Teaching case studies are typically very rich in details and provide in-depth information on the CSR motivations and actions related to the studied companies, thus allowing to build a thorough understanding of the complex phenomenon of corporate social responsibility. The strength of case studies is in that they are extremely suitable for answering “how” and “why” questions (Yin, 2003), they provide explanations rather than statistical

information, causality can be investigated, and theory can be tested and generated (Eisenhardt, 1989; Wolcott, 1994).

The sample of teaching case studies has been extracted from the main case databases (that is, Babson College, Darden School of Business, European Case Clearing House, Harvard Business School Cases, Ivey School of Business, Social Enterprise Knowledge Network, University of Hong Kong and the Case Research Journal), searching for cases with the following keywords: “corporate social responsibility”, “business ethics”, “social entrepreneurship”. Furthermore, for Harvard Business School Cases we completely reviewed all the cases in the area called “Social enterprise and ethics”.

After an in-depth reading of all the collected cases, we first weeded out all the cases related to nonprofit organizations, since our research aims at investigating CSR motivations and actions within the for profit domain. Then, we excluded the cases that did not explicitly refer to a firm’s CSR initiatives, for example cases discussing how to deal with some ethical topics, such as HIV, and cases adopting a socio-institutional perspective rather than a firm-level one.

This procedure led us to select twenty-five teaching case studies on the corporate social responsibility initiatives undertaken by twenty-five companies from different countries and industries (see Table 1). We then complemented and corroborated the information collected from case-studies with secondary information collected from Internet and the companies’ website, in accordance with a triangulation logic (Yin, 2003).

Data and information gathered through the studied cases were manipulated before being analyzed. In particular, we applied the following techniques (Miles & Huberman, 1984): (i) data categorization, that requires the decomposition and aggregation of data in order to highlight some characteristics (for example, type of CSR motivations and actions) and to facilitate comparisons; (ii) data contextualization, that implies for the analysis of contextual factors, not included in the conceptual model, that may reveal unforeseen relationships between events and circumstances. Moreover, each case study firm was classified as either a family or a non-family business. While a precise operational definition of the term “family business” remains a topic of discussion (De Massis, 2012; Westhead, Cowling, & Howorth, 2001), in this study it refers to firms in which the family plays a significant ownership and managerial role (Beer et al., 1997; Cassia et al., 2012; De Massis et al., 2012, 2013a, 2013b, in press; Mahto et al., 2010). Accordingly, we have considered as family businesses the firms where the case studies explicitly described a family involvement in the firm’s ownership and/or management. Furthermore, we also considered as family business all the firms whose family status was explicitly declared in the corporate website, according to a self-identification definitional criterion of family business (Westhead, Cowling, & Howorth, 2001).

Then, a preliminary within-case analysis was performed; the purpose was to consider each case study as a separate one and to systematically document the CSR motivations and actions adopted by each firm. The careful reading of the text of each case allowed us to collect reliable and comprehensive information on CSR motivations since most of the cases clearly and explicitly explained the reasons that caused the manager of the company to conduct social

Table 1: The Sample Firms

Firm	Year of constitution	Sector of activity	No. of employees	Revenues	Main market
Ben & Jerry's	1977	Ice cream production and packaging	163.000 (2009)	€ 39,8 billions (2009)	International
The Body Shop	1976	Cosmetics	67.500 (2009)	€ 17,5 billions (2009)	International
CANTV	1930	Provider of telecommunications and internet service	9.800 (2007)	\$ 1.662 millions (2007)	National (Venezuela)
Coronilla	1972	Food	57 (2009)	\$ 1 million (2009)	International
CSU-CCA Group	1960	Retail, food and agricultural operations, financial services	9.500 (2003)	\$ 830 millions (2003)	Central America (Nicaragua and Costa Rica)
Dannon	1919	Production and sales of food and beverages	80.000 (2009)	€ 15 billions (2009)	International
EsquelGroup Company Inc.	1978	Production of cotton shirts	47.000 (2009)	\$ 500 millions (2009)	International
ExxonMobil Corporation	1999	Oil company	88.300 (2009)	\$ 425,7 billions (2009)	International
Ford	1903	Motor vehicle production	213.000 (2008)	\$ 118,3 billions (2009)	International
Grupo Bimbo	1945	Production and sale of bakery products	102.000 (2009)	\$ 8.603 millions (2009)	International
HP	1938	Development and production of computer hardware and software, consultancy and IT services	310.000 (2009)	\$ 126billions (2010)	International
Kimberly-Clark	1872	Paper manufacturing	55.000 (2006)	\$ 16,75 billions (2006)	International
MAS Holdings	1986	Apparel	40.700 (2006)	\$ 700 millions (2006)	International

Table 1: The Sample Firms (cont)

Firm	Year of constitution	Sector of activity	No. of employees	Revenues	Main market
Miguel Torres	1870	Beverages	n.a.	n.a.	International
Nike	1972	Production and sales of sport clothing and accessories	26.700 (2006)	\$ 19.2 billions (2009)	International
Pantaleon	1849	Sugar production	12.000 (2004)	\$ 109.640 millions (2004)	Central America (Guatemala and Nicaragua)
Polartec	1906	Wholesale textiles	3.200 (1995)	\$425 millions (1995)	International
Shaklee	1956	Production and distribution of nutritional products, beauty and household	750.000	\$ 148,7 billions (2007)	International
Shell	1907	Development and trade of oil and gas	112.000 (2009)	\$ 458,3 billions (2009)	International
SK Telecom	1984	Mobile service	30.000 (2009)	\$ 83,5 billions (2009)	International
Starbucks Corporation	1971	Chain of cafes that manufactures and sells beverages and confectionery products	130.000 (2009)	\$ 9,8 billions (2009)	International
Swire Beverages	1987	Bottling and distributing soft drinks	127.800 (2009)	\$ 753 millions (2009)	Middle East (Maimland China and Hong Kong)
Tata Group	1868	Steel, cars, consumer goods, communication, energy, hotel, chemical industry, engineering, IT, building materials, software, telecommunications	289.600 (2007)	\$ 62,5 billions (2008)	National (India)
Timberland	1951	Shoes	2.900 (2002)	\$ 1.2 billions (2002)	International
White Dog Café	1983	Food	110 (2007)	\$ 5 millions (2007)	National (Philadelphia and Wayne)

initiatives. The accurate description of the cases also allowed to gather information on the socially responsible initiatives and activities executed by each firm. For each case study, the manipulated information was aggregated according to the research frameworks presented in the previous section in order to obtain a systematic description of the motivations pursued by the studied firms and the type of subsequent CSR actions undertaken. Then, explanation-building procedures were applied so that the relationships between the CSR motivation and the CSR actions were identified.

Finally, a cross-case analysis was conducted for comparing the patterns emerged in each teaching case study in order to reach a general explanation of the observed phenomenon. The aim was to detect the existence of groups of enterprises that share similar socially responsible behavior and discover some recurrent patterns among enterprises that undertake CSR initiatives driven by the same motivations. In particular, special attention was paid to the differences between family and non-family firms, identified from the results of the cross-case analysis. These structured procedures for data collection and analysis helped enhance the reliability of the research (Yin, 2003).

4. RESULTS AND DISCUSSION

The evidence on the motivations and actions regarding corporate social responsibility emerged from the analysis of case studies is synthesized in Appendix A. Table 2 provides a synoptic view of this information to allow a more straightforward comparison and analysis. An in-depth discussion of this empirical evidence is reported in this section.

We found the case studies rich in details with respect to both the economic and the ethical motivations that lead to a social responsible behavior of the firms under investigation.

Table 2: Synoptic Representation of the case studies evidence

Firm	CSR Motivations	CSR Actions	Family status
Ben & Jerry's	- 1a - 2a	Society Employees Environment	Non-family
The Body Shop	- 1a - 2a - 2b	Society Employees Environment	Non-family
CANTV	- 1a - 2a	Society	Non-family
Coronilla	- 2a	Society Employees Environment	Family

Table 2: Synoptic Representation of the case studies evidence (*cont*)

Firm	CSR Motivations	CSR Actions	Family status
CSU-CCA Group	- 1a - 2a - 2b	Society Employees Environment	Non-family
Dannon Company Inc.	- 1a - 2a	Society Environment	Family
Esquel Group	- 1a - 2a - 2b	Enterprise Society Environment	Family
ExxonMobil Corporation	- 1a - 1b	Society Environment	Non-family
Ford	- 1a - 2b	Environment	Family
Grupo Bimbo	- 2a	Society Employees Environment	Family
HP	- 1a - 2a - 2b	Society Environment	Non-family
Kimberly-Clark	- 1a - 1b - 2a - 2b	Society Environment	Non-family
MAS Holdings	- 1a - 2a	Society Environment	Family
Miguel Torres	- 1a - 2b	Society Environment	Family
Nike	- 1a - 1b - 2a	Employees	Non-family

Table 2: Synoptic Representation of the case studies evidence (*cont*)

Firm	CSR Motivations	CSR Actions	Family status
Pantaleon	- 1a - 2a	Enterprise Society Employees Environment	Family
Polartec	- 2a	Employees	Family
Shaklee	- 1a - 2a - 2b	Enterprise Society Environment	Non-family
Shell	- 1a - 2a - 2b	Society Environment	Non-family
SK Telecom	- 1a - 2a - 2b	Society Environment	Family
Starbucks Corporation	- 1a - 2a - 2b	Enterprise Environment	Non-family
Swire Beverages	- 1a - 2a - 2b	Society Environment	Non-family
Tata Group	- 1a - 2a - 2b	Society Employees Environment	Family
Timberland	- 1a	Society Environment	Family
White Dog Café	- 1a - 2a	Society Employees Environment	Non-family

Notes: The information on CSR motivations and actions is schematically reported according to the research frameworks presented in the previous section.

All the enterprises, with the exception of Coronilla, Grupo Bimbo, and Polartec, present a socially responsible behavior led by the economic motivation to improve the image of the firm, its reputation or even its economic performance (1a). This is consistent with the argument by Friedman (1970), who asserts that the only social responsibility of a corporation is to increase profit, according to the legal rules. Furthermore, the importance of the economic motivation to pursue corporate social responsibility has already been shown in previous empirical studies; for example, Ditlev-Simonsen and Midttun (2011) surveyed, among key external stakeholders, the factors motivating managers to engage in CSR, finding the factors belonging to the reputational perspective, namely branding and value maximization, as the most important ones. Weber (2008) also stated that CSR positively affects the corporate image and reputation, and increases revenues from higher sales and market share.

According to the information gathered from the analysis of our case studies, the stakeholders' welfare (2a) is found as important as the economic motivation related to the improvement of image and reputation (1a), and this is consistent with the CSR definition by Campbell (2007). The evidence shows that most of the sample cases consider social welfare as a key aspect of a socially responsible behavior towards the whole community as well as towards single stakeholders. Some instances of this behavior consist in causing better living conditions, being agent of social change and improving education, but also improving safety and working conditions for employees, fulfilling the consumers' needs and supporting the government in case of natural disasters.

With regard to the ethical motivation leading to the protection of the environment (2b), most of the studied firms appear to be seriously committed. They were engaged, for example, in the conservation of natural resources, the solution of the problem of energy shortage and the protection of land, water and coastal areas.

It is worthwhile to consider that in only three cases the focus is mostly placed on the motivation dealing with the recovery of the corporate image previously damaged (1b). If the reputation of a firm is compromised, indeed, it is difficult for the firm to continue doing business with its customers and suppliers (Campbell, 2007). The engagement in social initiatives is therefore led by the intention to be again regarded as ethical, in order to avoid losing market shares among those consumers that regard corporate image as a driver for the supplier's choice.

In addition to the CSR motivations identified in each firm, the cross-case analysis suggests a number of important considerations on the behavior of the analyzed companies. First, it is interesting to note that only in four cases there is an explicit mention of the actions aimed to benefit the firm. Specifically, Esquel group declares to implement social actions to improve the efficiency of the production process, to adopt new production techniques and to invest in new technologies; Pantaleon states it has introduced a new socially responsible technology in order to improve the industrial productivity; Shaklee Corporation has started a "social marketing" initiative in order to save advertising expenses and make the brand known through the product sale directly to the distributors; and Starbucks underlines the social improvement made for a better product quality, e.g. the inspection and certification of raw materials and the construction of roasting company-owned. This remark brings to the conclusion that, even if the economic motivation leading to better reputation and profit has emerged as relevant from

almost all the cases, this is not translated into explicit social initiatives that respond to the stated commitment. This apparent incongruity may be due to the unvoiced awareness of the owners that their firm's image, reputation and economic performance are affected not only by direct actions realized for this aim, but also indirectly gained as rewards that the stakeholders assign to firms that act in a socially responsible way. However, the CSR actions directed towards the enterprise often lead to develop a product embedding socially responsible attributes, thus positively affecting the economic performance of the firm even if the firm does not explicitly undertake CSR actions for this purpose. In fact, there is strong evidence that many consumers recognize value in the product's CSR attributes, so that a growing number of companies stress the social attributes of the production in their marketing campaigns (McWilliams & Siegel, 2001). An example is Ben & Jerry's, that differentiates its products by promoting the use of high-quality and healthy ingredients, the support to the local community and the encouragement of diversity in the workplace.

Similar findings emerge regarding the CSR actions of the firm towards employees. Eleven out of twenty-five cases in the sample highlight the presence of social initiatives specifically addressed to workers, such as insurance and health assistance, microcredit, ceiling for working hours and minimum wage, but also collaborative and friendly work environment and education for workers' children. Moreover, eight of these cases explicitly declare also in the intentions the great attention paid to the employees' needs and the willingness to increase their welfare. Employees are an important source of stakeholder demand for CSR. For example, they tend to support progressive labor relations policies, safety, financial security and workplace amenities, such as child care (McWilliams & Siegel, 2001). This is consistent also with those scholars that have found positive effects in the relationship between CSR and employee motivation and recruitment (e.g., Weber, 2008). In addition, the social actions towards employees answer also to the economic motivation, since investing in social policies that improve the living and working conditions of the firm's workers, may also be a stimulus to improve the image and reputation of the company and thus its economic development. In fact, when the attention to the safety of employees is motivated by the profit motive, a company is interested in its employees just as a means for gaining a higher profit (Graafland, Eijffinger, & Smid, 2004). In the sample there is evidence of the simultaneous presence of both economic and ethical motivations leading to social actions to benefit employees. For instance, in the case of Pantaleon, it is clearly expressed that the protection of workers' needs leads to grow the company.

Within the category of CSR actions addressed to society, we consider the initiatives that have both an implication on the community as a whole and on single stakeholders, such as consumers, competitors or the government. Twenty-one out of twenty-five cases show this category of CSR actions. Among them are recurring initiatives implemented in order to impact health, nutrition, education, culture through the creation of dedicated foundations, donations and scholarships or support for volunteering. Among the cases referring to specific social initiatives towards other stakeholders, in particular, it is worthwhile noting that Grupo Bimbo explicitly adopt policies to support suppliers and retailers, Ben & Jerry's supports small farmers purchasing raw materials directly from the local family businesses, Body Shop supports the small independent growers, creating for example "The Body Shop's boys town", Coronilla purchases raw materials from the poor Andean farmers at a higher price, Dannon organizes

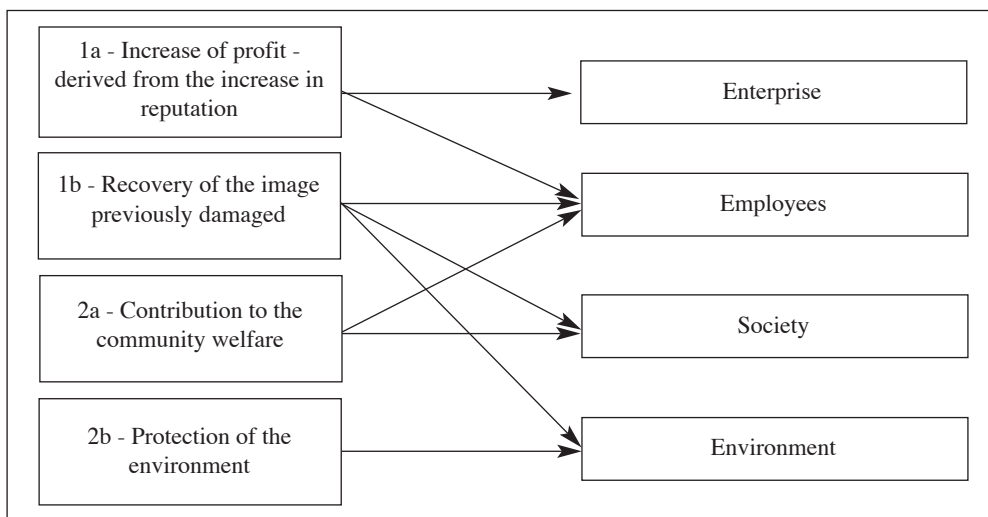
information campaigns for consumers to make them aware of the various social initiatives, and White Dog Cafè implements educational programs for its customers. These findings, if coupled with the analysis of the corresponding CSR motivations, show that social initiatives towards the society are implemented when enterprises declare ethical motivations contributing to the community wellness (2a).

Finally, if we consider CSR actions addressed to the environment, almost all the studied cases appear to be characterized by a strong effort in environmental actions. The attention is focused on CSR initiatives aiming at saving resources, energy and water, protecting natural areas, reducing polluting emissions, recycling and using renewable materials, and investing in reforestation. Twenty-one out of twenty-five firms highlight their investments in green projects; thirteen of them also declare their commitment to the environment, as emerged from the analysis of the motivations (2b). The remaining eight companies of the sample implement actions towards the environment without any direct expression of this intention through the motivations, thus considering the environment as an additional stakeholder or as a way to improve the corporate image.

Finally, a factor that affects the choice of the CSR actions is the industry and the geographical area in which the firm operates. For example, Shell, that has drilling sites in Nigeria, is committed to reclaim the Niger Delta area; the Mexican Grupo Bimbo is committed to develop Mexico; and Shaklee Corporation, which operates in the nutritional products industry, is committed to spread the culture of good nutrition. Furthermore, working in either the automotive or oil industry, for example, leads to have a serious impact on the nature, so that the firm itself significantly worries and cares about the environmental effects of its activity, since this may affect the future of the firm also in terms of damages to the corporate image. This is the case of Exxonmobil and Shell, that direct their CSR efforts on the ecological development and soil conservation, especially in the less developed countries in which they operate. Also Ford Motor and Tata Group are excellent examples of adopters of this policy; the former significantly invests on new technologies and innovations, such as the use of hydrogen combustion engine and renewable energy sources or the adoption of a new painting technique for its cars; the latter introduces new production processes and procedures. Kimberly-Clark is a good example too, since this paper producer has invested in biosphere protection, recycling, reducing wastes and emissions, pointing out its commitment to reduce its environmental impact (1b). This motivation is considered as an economic one, since the continuous and uncontrolled use of the natural resources would have lowered the company reputation, with the risk of worse performance in the long run. Exxonmobil and Nike are also cases where CSR actions are mainly driven by the desire to recover a declined reputation. Through these cases the motivations that are labeled as (1b) in our research framework clearly emerge; Exxonmobil is directly considered responsible for the serious damages to the environment and the community, Nike is mentioned as the responsible of previously occurred crises. The consequent CSR actions implemented are directed to solve the social concerns directly caused by their activity. For example, among the social investments of Nike, we can find social initiatives to fight child labor exploitation, to reduce air pollution in factories and to ensure a minimum wage and a ceiling for daily working hours.

The evidence emerged from our study allowed us to identify four main patterns of CSR behavior, as reported in Figure 2: (i) the explicit declaration of economic motivations leading to the increase in profit and improvement of corporate image is directly linked to the actions implemented in order to benefit the enterprise; (ii) the investments in social initiatives towards employees are caused by the commitment of the firm to improve corporate image, to retrieve the previously damaged reputation or even to satisfy the workers' needs as key stakeholders; (iii) the society may be the recipient of social actions either when the company expresses the intention to take care of its stakeholders in the community or when the firm's previous activities have damages its stakeholders; and (iv) the firm directs its CSR efforts towards the environment when it explicitly asserts the intention to take care of the environment or in order to recover its image after former problems.

Figure 2: Emerging Patterns Linking CSR Motivations and CSR Actions



A further contribution of this study is that we considered the presence of a family involved in the ownership and management of a firm in order to find out idiosyncratic characteristics in the socially responsible behavior of the firms. Twelve out of twenty-five cases in our sample are family businesses. They are: Coronilla, Dannon, Esquel Group, Ford, Grupo Bimbo, MAS Holdings, Miguel Torres, Pantaleon, Polartec, SK Telecom, TATA Group and Timberland. Great importance is paid by family businesses to the actions affecting the reputation of the firm, that is usually almost confused with the family itself, since the company name often includes the name of family members and is driven by them. This is consistent with previous research showing that family firms tend to raise high their visibility and family reputation with customers, suppliers, and the whole community (Dunn, 1996). Our observed evidence shows that family firms share goals and values and tend to be characterized by higher motivation, cohesiveness and commitment of the workforce (Dunn, 1996; Fukuyama, 1995). For instance, the firm Polartec explicitly considers its employees as worth assets to be safeguarded, and thus the main stakeholders to be satisfied. The typical long-term orientation that characterizes family

firms (Zellweger, 2007; Dyer, 2003) emerges to be influencing the CSR actions undertaken by the firms. Specifically, CSR initiatives are consistent through generation, and the values inspiring CSR motivations are transferred from one generation to the other. The third generation owner of Timberland, for instance, states that he learned the relevance of some initiatives from his father and grandfather; a family business simplifies the long-range planning and aims at perpetuating specific values through generations.

5. CONCLUSIONS, IMPLICATIONS, LIMITATIONS AND FUTURE RESEARCH DIRECTIONS

This paper adopts a systemic perspective to investigate the problem of antecedents of the socially responsible behavior of corporations. In particular, it explores the interplay between the motivations, identified and categorized from a selected set of case studies, that lead a firm to behave in a socially responsible way and the subsequent actions implemented in order to achieve these objectives. With this aim, we first developed a research framework to analyze CSR motivations and a second one to study CSR actions; the former categorizes CSR motivations according to their purpose, economic or ethical; the latter classifies CSR actions according to the recipient of the social initiative. These frameworks have then been used for the empirical analysis that involved 25 firms actively engaged in CSR activities. A cross-case analysis enabled us to point out evidence on the behavioral practices adopted by firms and on the causal link between the CSR motivations and actions. We were therefore able to identify four main emerging patterns in the behavior of the firm investing in corporate social responsibility: (i) the explicit declaration of economic motivations leading to the increase in profit and improvement of corporate reputation is directly linked to the actions implemented in order to benefit the enterprise; (ii) the investments in social initiatives towards employees are caused by the commitment of the firm to improve the corporate image, to retrieve the previously damaged reputation or even to satisfy the workers' needs as key stakeholders; (iii) the society may be the recipient of social actions either when the company expresses the intention to take care of its stakeholders in the community or when the firm's previous activities have damaged its stakeholders; and (iv) the firm directs its CSR efforts towards the environment when it explicitly asserts the intention to take care of the environment or in order to recover its image after former problems. This study offers, to our best knowledge, the first attempt to model the relationship between the motivations and the subsequent actions in the context of CSR, thus contributing to the CSR literature with a different approach to investigate the corporate behavior regarding social responsibility. In particular, the adoption of case studies, rigorously identified among the most important case studies databases, is an innovative way to collect the sample firms and thus have at disposal all the information necessary to exploit the research-based frameworks and detect the relationship between CSR motivations and CSR actions, by comparing the results emerged from each single case. In this vein, the CSR literature can benefit from this kind of analysis, based on such a rich body of information. Moreover, the patterns of behavior that we found with our analysis confirm how important is the business case for CSR (e.g., Porter and Kramer, 2006; Kurucz, Colbert, and Wheeler, 2008). Only recently scholars have focused on this aspect, which is so relevant in order to match the different goals that firms want to pursue, and our evidence on the widespread declaration of engagement in CSR for economic reasons is confirmatory as regards the business case for CSR. Finally,

we reconsidered the identified relationships between CSR motivations and actions in the light of the classification between family and non-family firms. A number of characteristics have emerged from the analysis of the cases, concerning the family attitude and values driving the choices of the entrepreneurs. Family firms pay particular attention to CSR issues, especially those addressed to the external community and the employees, and this is strongly linked to the reputational effect of such behavior.

The paper contributes to the stream of research on CSR also because this is one of the first contributions, to our knowledge, that systematically studies the motivations that drive a firm to decide to invest in social initiatives and identifies patterns of behavior in this field. Moreover, the approach used in the paper encourages researchers to investigate whether and how other variables may affect the studied relationship. The behavior toward CSR between family and non-family enterprises may be studied, for example, by improving the analysis and focusing it to make the selected cases as comparable as possible, for example choosing cases from the same industry.

Although this is an exploratory study, we believe the results hold valuable implications also for managers and policy makers. Our findings provide a number of examples about the social initiatives that can be accomplished inside and outside the firm and illustrate the motivations leading to these actions. This rich body of empirical evidence can provide CSR managers with a number of useful insights to design a CSR policy that can prove to be suitable for the context in which they operate. Moreover, some critical points emerge from the discussion of the study findings so that policy makers may be careful and aware of the areas that can be subsidized, in order to better deal with social issues.

However, there are a number of limitations to the generalizability of our research findings. First, our results cannot be statistically generalized because the adopted methodology is based on the analysis of a limited sample of case studies. A larger number of cases would allow to gather more information in order to confirm the results. Moreover, an extensive survey may further enhance the robustness of the analysis. Second, the choice of the sample of cases, that involves companies of large dimension and operating mainly in an international market, probably introduces a bias and our findings are therefore difficult to be generalized to SMEs. Further research is required to analyze the relationship existing between CSR motivations and actions in the domain of small and medium firms.

In addition to generalizability concerns, our study suffers from other methodological limitations. First, the choice of the research framework, although based on the existing literature, may be criticized and future research maybe conducted in order to identify new directions to improve the framework of analysis. Then, other motives for corporate social initiatives may exist, beyond those described in the literature and emerged from this study, so that further research may investigate if other motivations may affect the current results.

The ongoing research project launched at the Center for Young and Family Enterprise (CYFE) of the University of Bergamo aims at extending the generalizability of the finding of this exploratory research by conducting an extensive survey on this topic.

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APPENDIX

Summary of the Evidence Emerged from the Case Studies Analysis

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
1	1993 Ben & Jerry's Homemade Icecream Inc.: Keeping the Mission(s) Alive.	Theroux J.	Harvard Business School	<ul style="list-style-type: none"> - Selling a quality product. (1a) - Creating a company that has as focal point the welfare of consumers and employees. (2a) - Creating a company that has a great force for social change. (2a) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Commitment for peace (Commercial alliances with countries "enemies" of U.S.) - Support for socially useful activities - Support for art and culture - Support for small farmers (purchase of raw materials directly from the family business) <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Support for small farmers (purchase of raw materials directly from the family business) - Financial aids for assistance - Work atmosphere friendly and participatory <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Recovery of protected areas - Waste water treatment
2	1995 The Body Shop international	Bartlett C.A., McQuade K., Hart M.	Harvard Business School	<ul style="list-style-type: none"> - Creation and distribution of quality products (1a) - Willingness to create a honest, simple, but original and innovative enterprise (1a) - Trade as an improving tool for community (2a) - Contribution to the social welfare of its customers (2a) - Environmental responsibility (2b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Promotion of activities in support of the community: <ul style="list-style-type: none"> • Creation of "community care department" • Donations to charities - Initiatives to support the small independent growers: creation of "The Body shops' boys town" - Active political engagement: <ul style="list-style-type: none"> • Petitions • Protests <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Installation of factories in the less wealthy areas of England to create new jobs

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
3	2007 Corporate Social Responsibility at CANTV	Jaen M.H., Márquez P.	Social Enterprise Knowledge Network	<ul style="list-style-type: none"> - Social investment seen as key feature to the company's future (1a) - Generating income for the company (1a) - Improving the quality of life for children and youth at risk (2a) - Solutions to the most significant problems of society (2a) 	<p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Respect for the environment: <ul style="list-style-type: none"> • Alliance with "Greenpeace" • Alliance with "Friends of the earth" • Ecology and recycling <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Creating a foundation for social purposes - Attention to education and health - Project Super@aulas to encourage the use of IT for school in more remote areas of the country - Support for cultural activities, such as theaters, exhibitions, cinema and events - Promotion of volunteering
4	2009 Coronilla: the quadruple bottom line	Diversé A., Lavoie-Orlick A., Leleux B., Schwass J.	IMD International	<ul style="list-style-type: none"> - Social responsibility is a reason to exist and persist (2a) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Fairtrade relations with Andean farming communities <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Hiring of women and disabled people <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Zero use of pesticides
5	2006 CSU-CCA Group	Leguizamón F., Prado A.	Social Enterprise Knowledge Network	<ul style="list-style-type: none"> - Increasing competitiveness (1a) - Fulfilling the requirements of reliability and quality (1a) - Expansion (1a) - Poverty reduction (2a) - Improvement of education (2a) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Assistance programs to the community - Training and initiatives to improve living conditions - Investment on human development - Projects anti-discrimination - Scholarships - Security programs and prevention - Education, recreation, care and catechism

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
6	2010 The Dannon Company: Marketing and Corporate Social Responsibility	Marquis C., Pooja S., Tolleson A., Thomason B.	Harvard Business School	<ul style="list-style-type: none"> - Arrest of economic and social inequalities (2a) - Personal development and well-being of stakeholders (2a) - Decreasing the rate of accidents at work (2a) - Support for government efforts in the event of emergencies due to natural phenomena (2a) - Maintaining natural reserves (2b) 	<ul style="list-style-type: none"> - Medical services (dentists, psychologists, etc.) - Fundraising for schools and local associations - Promotion of volunteering - Creating homes for abandoned children <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Establishment of universities for the development of employees - Elimination of child labor <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Foundation for the saving of resource and natural reserves - Recycling - Assistance to disasters <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Activities in research and education about health food - Nutrition&Health: <ul style="list-style-type: none"> • Research institutes • Attention toward the link between good nutrition and good health • Development of nutrition education programs in schools • Access to food for children in other social contexts <p>- Possibility of development of human resources</p> <p>- Support for consumers, suppliers and communities where the company operates</p> <p>- Notice to consumers about the various initiatives</p> <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Programs aimed at reducing the use of coal, water and energy

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
7	2008 Esquel Group: Integrating Business Strategy and CSR	McFarlan F.W., Kirby W.C., Manty T.Y.	Harvard Business School	<ul style="list-style-type: none"> - Distinction from other companies (1a) - Demonstration of high quality products (1a) - Enhance the output to increase the demand (1a) - Positive example for others, proving that you can combine the profit goal and social commitment (1a) - Improvement of living conditions (2a) - Health and Safety (2a) - Resolution of the problem of energy shortage (2b) 	<p><i>Towards enterprise:</i></p> <ul style="list-style-type: none"> - Actions to improve efficiency in respect of the production process - Implementation of new techniques - Investments in new technologies <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Construction of dormitories, equipped with gyms, libraries and Internet service - Health and Safety Programs - Prevention programs and information about diseases <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Decreased pesticides use and reduced water use - New irrigation techniques to reduce waste - Construction of a power plant - Decreased contamination by dust collection before the issuance of discharge
8	2003 Exxonmobil and the Chad Cameroon Pipeline	Mead J.	Harvard Business School	<ul style="list-style-type: none"> - Use social initiatives as a marketing tool (1a) - Improvement of public consensus (1a) - Focus on initiatives for charitable purposes, to "hide" the serious damage caused to the environment and the community on previous occasions (1b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Support for people of Chad and Cameroon: <ul style="list-style-type: none"> • Meetings with government authorities • Organization of information session for local people • Administration of questionnaires - Development of Art - Support for the community: <ul style="list-style-type: none"> • Projects for the people most in need • Raising funds through various initiatives <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Ecologic development
9	2010 Environmental Sustainability Initiatives at Ford Motor Company	Chakraborty B., Gupta V.	ICMR Center for Management	<ul style="list-style-type: none"> - Willingness to have sustainable practices (1a) - Environment 	<p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Reducing energy use - Use of renewal resources

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
10	2009 Grupo Bimbo: Growth and Social Responsibility	Rangan V.K., Garcia-Cuellar R.	Research Harvard Business School	<ul style="list-style-type: none"> - conservation (2b) - Measurement of progress in environmental performance (2b) 	<ul style="list-style-type: none"> - Reducing water use - Reducing emissions - Incentives to hire a guide to more efficient fuel consumption limit - Use of hydrogen combustion engine - Reduction of emissions of volatile organic compounds through a new painting technique - Construction of a wind farm for power generation - Introduction of new technologies such as photovoltaic panels - Using gas as fuel for energy production - Increase fuel efficiency - Use of recyclable and renewable materials <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Information programs on diet - Programs aiming at improving products, health and nutrition education, physical activity promotion and research - Studies and research - Promotion of the agricultural industry - Help for the indigenous people - Support programs for suppliers and retailers <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Opening of schools for employees' children - Growth opportunities - Improving living conditions - Assistance to health - Support for improving housing conditions - Training <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Reduce emissions - Conservation of Water and Energy

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
11	2006 Corporate Social Responsibility at HP	Chary K., Gupta V.	ICMR Center for Management Research	<ul style="list-style-type: none"> - Value creation seen as profit and social commitment (1a) 	<ul style="list-style-type: none"> - Solid waste management - Environmental Responsibility - Ensuring respect, dignity and safety of working conditions (2a) - Commitment to environment (2b) <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Donations to local groups - Increase access to IT - Extension of the use of computers and Internet even in areas without these opportunities, to enable distance learning <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Control and prevention of pollution by reducing emissions - Product adhesion to international standards - Lower environmental impact - Reducing waste through recycling, reduction of raw materials used - Elimination of toxic materials - Efficient use of energy
12	2009 Kimberly-Clark Corporation: The Environmental Sustainability Challenge	Indu P., Purkayastha D.	ICMR Center for Management Research	<ul style="list-style-type: none"> - Improvement of the company (1a) - Reduction of environmental impact (1b) - Development of health, hygiene and well-being every day (2a) - Commitment to environment (2b) - Protection of the quality of land, waters and coastal areas. (2b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Creation of the K-C Foundation - Commitment not to use child labor - Prohibition of corporal punishment or other forms of disciplines <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Biosphere protection - Efficient use of energy by encouraging conservation and use of alternative sources - Reduce waste by reducing the volume and weight of materials - Recycling - Improvement of water use

Year	Case title	Authors	Source	CSR Motivations	CSR Actions
13	2006 MAS Holdings: Strategic Corporate Social Responsibility in Apparel Industry	Story J., Watson N.	INSEAD	<ul style="list-style-type: none"> - Do the right thing (2a) - Need a way to differentiate in the tough global apparel market (1a) - Meet customers' needs (2a) 	<ul style="list-style-type: none"> - Elimination of chemicals use - Commitment to reforestation - Maintenance of biological diversity - Reduction of emissions <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Build a laboratory and auditorium for the school - Donation to maternity clinics; vaccinations - Crunch lead times to make customers work as close to season as possible <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Build plants in rural villages - Every plant adheres to the UN Global Compact - Educate about professional and cultural norms; English classes, leadership training - Establishment of "MAS Women Go Beyond"
14	2010 Miguel Torres: Ensuring the family legacies	Van der Kaaij J., Leleux B.	IMD International	<ul style="list-style-type: none"> - Provide a high quality product (1a) - Care to climate change (2b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Establishment of the Miguel Torres Foundation - Help under-privileged children - Build schools and homes <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Protection of wildlife - Adoption of solar panels, hybrid vehicles and investment in wind park
15	2002 Hitting the Wall: Nike and the International Labor Practices	Spar D.L.	Harvard Business School	<ul style="list-style-type: none"> - Demonstration of a fundamental change of strategy, aimed not only to more profit but also to the community wellness 	<p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Improving the working conditions of employees: <ul style="list-style-type: none"> • Raising the minimum age of workers • Clean air in factories

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16	2005 Pantaleon	Leguizamón, F., Ickis J.	Social Enterprise Knowledge Network	<p>(1a)</p> <ul style="list-style-type: none"> - Improve company image, already 'contaminated' by previous crises (1b) - Interest for its workers (2a) <p>Increased competitiveness (1a)</p> <ul style="list-style-type: none"> - Protection of workers' needs in order to grow the company (1a) - Focus on social issues (2a) 	<ul style="list-style-type: none"> • Implementation of educational programs • Activation of microcredit • Introduction of a minimum wage • Decision of a ceiling for working hours <p>- Adhesion to FLA, association for labor rights</p> <p><i>Towards enterprise:</i></p> <ul style="list-style-type: none"> - Introduction of technology to improve productivity <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Construction of schools and hospitals - Programs aimed at health, nutrition and sport - Improved infrastructure - Create community centers - Improve housing conditions <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Offer better working conditions - Better wages - Opportunities for education for the children of employees - Prohibition of employment of women and children <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Reduced consumption and waste of water - Reduced use of chemicals - Reforestation and restocking of the rivers
17	2003 Polartec	Altman J.W., Weissman R.E., De Palma M.C.	Babson College	<ul style="list-style-type: none"> - Workers are an asset (2a) 	<p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Arrange heart-bypass operations for several workers - After the fire, the family CEO kept his employees on the payroll for three months - Free soft drinks during the days of summer heat

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18	2009 Shaklee Corporation: Corporate Social Responsibility	Marquis C., Rangan V.K., Comings A.	Harvard Business School	<ul style="list-style-type: none"> - Ability to expand their business (1a) - Creation of products good both for the health of people and for the planet (2a) - Prevention of malnutrition (2a) - Commitment to environment (2b) 	<p><i>Towards enterprise:</i></p> <ul style="list-style-type: none"> - "Social marketing": make the company known not through advertising and promotion, but directly through the sale at various distributors <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Investment in research and development of clinical trials - Creating products <ul style="list-style-type: none"> • For nutrition: increase vitality, immunity; improve cholesterol levels and blood pressure; protect the health of heart, brain, bones, etc. • Weight reduction in the preservation of muscle mass • "Anti-age", to slow down the process of cellular aging - Construction of schools and clinics - Outreach to become ambassadors of health <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Creation of "green" <ul style="list-style-type: none"> • Biodegradability • Absence of toxic substances • Hypoallergenic products • Recyclable packaging - Planting of trees - Reduction of emissions - Installation of photovoltaic panels
19	2004 Shell's Global Social Responsibility Initiatives	Hansa I., Rajshekar N.	IBSCDC	<ul style="list-style-type: none"> - Commitment to economic development (1a) - Resolution of people discontent (2a) - Attention to health, safety and the environment (2b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Nigeria <ul style="list-style-type: none"> • Prevention of the spread of malaria through the distribution of impregnated nets by insecticides - Vietnam

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2009	SK Telecom: Pursuing Happiness through CSR	Marquis C., Ryu K.Y., Mirvis P.H., Thomason B.	Harvard Business School	<ul style="list-style-type: none"> - Remediation of Niger Delta (2b) 	<ul style="list-style-type: none"> • Education resource management, to reduce the phenomenon of poverty • Improved profitability for each family • Reduced malnutrition - Canada • Projects aimed at increasing awareness and prevention of diseases such as HIV <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Development of non-polluting methods - Lower environmental impact - In Nigeria • Development of areas devoted to agriculture In India • Programs aimed at using renewable and alternative energy • Reduced emissions - In Canada • Projects aimed at soil conservation • Development of renewable and alternative energy
20				<ul style="list-style-type: none"> - Maximizing profits (1a) - Willingness to give a new value to world, improving communication quality (2a) - Wellness and social education (2a) - Environment responsibility (2b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Promotion of volunteering - Social investments - Fundraising and donation of items to disadvantaged groups - Education in the social and the environment - Aid to disadvantaged - Customer protection <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Green processes - Green products - Green culture

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21	2004 Starbucks and Conservation International	Austin J.E., Reavis C.	Harvard Business School	<ul style="list-style-type: none"> - Continuous research for high standards of excellence in product (1a) - Construction of solid moral principles that represent the company (1a) - Protection of stakeholders' interests (2a) - Positive contribution to community support (2a) - Support for the environment (2b) 	<p><i>Towards enterprise:</i></p> <ul style="list-style-type: none"> - Improved control and quality of the final product • Inspection and certification of raw materials • Construction of roasting company-owned <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Environment protection: <ul style="list-style-type: none"> • Projects for the protection of the reserve in Chiapas (Mexico) • Supply of raw materials from growers with a strong sense of responsibility towards the environmental protection
22	2009 Swire Beverages: Implementing CSR in China	Marquis C., Donovan G.A., Chiu Y.K.	Harvard Business School	<ul style="list-style-type: none"> - Permit employees to feel proud of their company (1a) - Creation of a company who cares also for his community (2a) - Interest in the environment (2b) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Health and wellness: <ul style="list-style-type: none"> • Advertising for a healthy and balanced lifestyle • Approach children to sport • Campaigns to prevent HIV and other infectious diseases - Youth and education: <ul style="list-style-type: none"> • Education and support to less able children • Collaboration with "Right to play" <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Environment and water: <ul style="list-style-type: none"> • Production of clean energy • Control and recycling of waste water • Recycling waste
23	2006 The Tata Group: Integrating Social Responsibility with Corporate Strategy	Mathew R., Gupta V.	ICMR Center for Management Research	<ul style="list-style-type: none"> - Integration of CSR with business strategy to build its brand and increase its reputation (1a) 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Promotion of public institutions such as hospitals, educational and research centers, art and cultural events

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24	2004 Timberland: Commerce and Justice	Austin J., Leonard H.B., Quinn J.W.	Harvard Business School	<ul style="list-style-type: none"> - Support for socio-economic (1a) - Improving life quality in the communities where the company operates (2a) - Creation of trust among consumers, employees, shareholders and the community (2a) - Environment protection (2b) 	<ul style="list-style-type: none"> - Program for the prevention of diseases such as HIV and support for people with leprosy - Promotion of volunteering <p><i>Towards employees:</i></p> <ul style="list-style-type: none"> - Working plans of 8 hours a day - Social insurance fund - Benefits to women in maternity - Sharing of skills and capabilities <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Reducing environmental impact through the introduction of specific processes and procedures - Management of waste, recycling plastics; better treatment of sewage - Conservation of resources through reduction, reuse and recycle <p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Donation of boots and entering City Year - Establishment of the Earth Day event - Strategic relationships with nongovernmental organizations - Annual long-range plan dedicated to commerce and justice goals - Collaboration with the nonprofit Share Our Strengths <p><i>Towards environment:</i></p> <ul style="list-style-type: none"> - Improvements in energy and raw materials used
25	2007 Walking the Walk: Putting social responsibility into action	Phillips D.M., Phillips J.K.	Harvard Business School	<ul style="list-style-type: none"> - CSR as a "guide" for the enterprise (1a) - Greater importance to 	<p><i>Towards society:</i></p> <ul style="list-style-type: none"> - Customer service: <ul style="list-style-type: none"> • Food quality

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	at the White Dog Café			<ul style="list-style-type: none"> social and environmental issues rather than profit (1a) - Belief that the community wellness is the main objective (2a) 	<ul style="list-style-type: none"> • Service quality • Educational programs for consumers - Community service: <ul style="list-style-type: none"> • Donations to charities • Donations to nonprofits • Promotion of cultural diversity and economic justice - Socially responsible projects <ul style="list-style-type: none"> • The sister restaurant project • Mentoring program • Community tours • Annual multicultural events • Whole world products • Table talks • Storytelling • Community service days • Take a senior to lunch • Opposition to war activities <i>Towards employees:</i> <ul style="list-style-type: none"> - Respectful and collaborative work environment - Above average salaries - Sunshine fund <i>Towards environment:</i> <ul style="list-style-type: none"> - Alternative energy <ul style="list-style-type: none"> • Organic food • Recycling and ecology • Support for “Green Team” • Support for the reserve in Chapas (Mexico)