

Corporate Social Responsibility

Culture and Religion

Thesis for the
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Abstract:

I believe that Corporate Social Responsibility (CSR) has the potential to greatly improve social conditions across the globe and reduce the negative impact of human beings on the environment. Yet in order to be successful, I feel one should not forget to address the impact of belief systems, as they are at the core of our actions. In order to delimitate my paper, I have decided to look at how culture and religion influence the understanding and implementation of CSR. That led me to address the relationship between individual responsibility versus corporate responsibility and then to suggest, in the conclusion, that our first responsibility would be that of being clear about who one is in relation to others and the environment.

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1. Introduction

1.1. Description of the topic

“If you think you’re too small to be effective, you’ve never been in bed with a mosquito!” This famous quote from Anita Roddick (Roddick 2000, 68), which was written on Body Shop lorries, symbolises her strong belief that everybody has the power to make things change. Today, with the continuous increase of the world’s population and the ever-growing depletion of natural resources, consumers and civil society, especially in the West, are holding corporations more and more responsible for their impact on society and the environment, and Corporate Social Responsibility (CSR) came as a movement that tries to look further than the bottom line and recognise the role and rights of each stakeholder. But as we look at the responsibility of companies, what about that of its employees?

During the Certificate of Advanced Studies in CSR, I have learned among other things, how companies function, the way they can improve their profit, reduce risk and benefit from a CSR programme. But should we not also look at the level of belief systems? As companies are a grouping of individuals, each with his/her belief system and vision of responsibility, would that not greatly influence the way in which a CSR programme is understood and implemented? And since we are all different and each one of us hold a personal belief system which is continuously changing, in order to look at the role of individuals within CSR, I have decided to look at it through the context of culture and religion.

1.2. What I will not look at

As the topic I have chosen is very wide, I think it might be wise to also define what I will not talk about in this essay. First of all, I will not look at how CSR might stem from a specific religious belief. Indeed, that could be the subject of a separate thesis and I feel the issue would not really contribute to my work. Secondly, I am not interested to look at how the respect of religious beliefs could be a part of a CSR programme, e.g. with the distribution of holidays based on the employees’ personal faith.

1.3. Question

I have a wide range of questions regarding CSR and its implementation in the West and across the world, and most of them resolve around issues of individual versus corporate responsibility. But for the purpose of this essay and since I have an academic background in Social Anthropology, I decided to look at one large question: “how do culture and religion influence the way CSR is perceived and implemented across the world?”

1.4. How will I structure the thesis

First of all, I will look at several definitions in order to define the scope of the research and mention specific issues that have to be kept in mind while looking at my thesis question. Then, I will summarise the data I have found on the topic, compare them and evaluate which ones would be more appropriate to answer my question. After that, I will look at works on the US, Europe, China and the Islamic world and how they might help us to better understand CSR cross-culturally. Finally, I will share my conclusions based on what I have found and my suggestions for future research.

2. Definitions

2.1. What is a company?

Why do we have to define what is a company? As argued by Crane and Matten (2004, p. 38), “... the practical and legal identification of a corporation within any given society has significant implications for how and indeed whether, certain types of responsibility can be assigned to such a body”. And they continue by explaining: “legally, corporations are typically regarded as independent from those who work in them, manage them, invest in them, or receive products or services from them. Corporations are separate entities in their own right. For this reason, corporations are regarded as having perpetual succession, i.e. as an entity they can survive the death of any individual investors, employees, or customers – they simply need to find new ones.” But this is a legal construction. In reality¹, even if a company is a separate entity, it cannot exist without people, whether inside or outside the firm.

¹ And reality is in itself subjective!

And this brings up the question of whether a corporation should also be regarded as a moral entity with responsibilities.

2.2. Links between a company and individuals?

Goodpaster and Matthews (2003, p.139) put an important question forward which I need to consider when thinking about my topic: “is it meaningful to apply moral concepts to actors who are not persons but who are instead made up of persons?” There is a big debate on this issue, and the boundary between individual and group responsibility is not clearly defined. Crane and Matten (2004, p. 40-41) explain that corporations do have a moral dimension as we can identify in each a “corporate internal decision structure”, with codes of ethics for example, and a distinct “corporate culture”, with specific values and beliefs on what is “right” or “wrong”. So in a way, if CSR should be perceived and implemented differently cross-culturally, would it not represent the impact of distinct cultural and religious beliefs, and therefore the role of individual responsibility within a company?

2.3. What is Corporate Social Responsibility?

The concept of CSR is a western one, mainly Anglo-Saxon, developed more than 50 years ago (Carroll 1999² cited in Crane & Matten 2004). For the purpose of this essay, I have chosen to use the definition of CSR from Michael Hopkins (2003, p.10): “Corporate social responsibility is concerned with treating the stakeholders of the firm ethically or in a responsible manner. ‘Ethically or responsible’ means treating stakeholders in a manner deemed acceptable in civilized societies. Social includes economic responsibility. Stakeholders exist both within a firm and outside – for example, the natural environment is a stakeholder. The wider aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for peoples both within and outside the corporation.” This definition stresses the importance of stakeholder relations and that stakeholders can be found within and without the company. It does not mention whether CSR should be voluntary or not, but this issue is not relevant for the purpose of this essay.

² CARROLL, A. B., 1999. Corporate social responsibility: evolution of a definitional construct. *Business & Society*, 38 (3), p. 268-295.

2.4. Culture and religion

In the Oxford Dictionary (1964), culture is defined as “the customs, civilization, and achievements of a particular time or people” and religion as “a particular system of faith and worship.” I have chosen to use these two concepts as a framework to look at the role of individual beliefs within CSR and I need to stress two important issues before moving forward. First, my goal is not to scale cultures or religions as regards to their “positive” or “negative” influence on CSR. Beliefs are subjective and cannot be measured. This leads me to the second point: I am conscious that when looking at such open concepts, I will automatically make some kind of generalisation. However this is only to structure my essay.

3. Material on the subject

Even if scholars and CSR professionals do identify differences in CSR practices across the world (Crane & Matten 2004; Hopkins 2003; Zadek 2001), I have found very little research on the topic. In order to prepare my paper, I have gathered data from different sources: the material from the course of advanced studies in CSR at the University of Geneva, the Internet, books and academic journals, especially The Journal of Business Ethics. Indeed, to widen the scope of my preparation, I have also looked at some papers on cross-cultural business ethics, as it is one aspect of CSR.

To start, I will speak of the only work I have found which is focused on my question, that of Brammer et al (2007) entitled “Religion and Attitudes to Corporate Social Responsibility in a Large Cross-Country Sample.” They used a large survey from GlobalScan Ltd to get an extensive sample of more than 17’000 individuals from 20 countries and addressed two questions: “do members of religious denominations have different attitudes concerning CSR than people of no denomination? And do members of different religions have different attitudes to CSR that conform to general priors about the teaching of different religions?”

They begin by discussing the older research done in the field of business ethics and religion. They explain that there has been lots of work done on ethics in Holy

Scriptures, such as The Bible or The Quran, and their link with business and economics. But even if they acknowledge that this research “shows that more religiously-inclined individuals tend to exhibit better decision-making in ethical contexts and a greater orientation to corporate social responsibility (CSR)”, they argued that the choice of methodology of these studies had limitations, the samples being mainly undergraduates or MBA students and the questions focused generally on Christianity. So they structured a wider research on different faiths and made hypotheses, the first two being:

“H1: Individuals that identify with religious denominations will have different attitudes to the responsibilities of firms than those who do not identify with a religious group.”

“H2: The importance religious individuals attach to the economic responsibilities of business will vary across different faiths.”

The result of their research contradicts the first hypothesis, as they found that “only Buddhists had a clear preference for ethical business behaviour compared to non-believers”. However, the results of the survey coincided with their second hypothesis and they noticed a degree of homogeneity within each religious group. They claimed: “the importance of economic responsibility with its attendant focus on material wellbeing is thought significantly more important among Muslims, most Christians, and Hindus. These results are most easily rationalisable [sic] for the first two groups for whom their religion embodies a strong work ethic. In contrast, economic responsibilities are thought to be significantly less important among Jewish and Buddhist individuals.”

Regarding the different issues within CSR it is interesting to note that across the sample, “the highest scores were associated with reducing the harm that products did to the environment, respecting equal opportunity among employees, operating profitably and paying fair taxes, and restoring the environment for future generations.” The lower scores were in the fields of social aid, philanthropy, and promoting education. A comment I found very interesting is that Buddhists generally had lower results on social issues. Brammer et al. (2007) suggest that “this may perhaps arise because Buddhism is an individualistic religion which teaches detachment as a way of achieving Nirvana. Also some elements of Buddhism teach

that poverty is a consequence of bad Karma in this life or previous incarnations and so is deserved.”

So the research of Brammer et al. (2007) does suggest that “ broadly, religious individuals do not prioritise the responsibilities of the firm differently, but do tend to hold broader conceptions of the social responsibilities of businesses than non-religious individuals.” And concerning their second question, the relationship between attitudes to CSR and the tenets of the different faiths, the data shows consistency. They explain for example, that “Muslims are supportive of holding companies responsible for addressing poverty and charity, which are basic tenets of Islam but do not in general expect companies to uphold equal rights between genders, which are dealt with in a rather different way within Islam where genders are given equal value but different rights.”

All in all, the paper from Brammer et al. (2007) confirms that religion does influence the understanding of CSR and the types of expectations people could have of a company. They encourage more research on that topic and bring out new questions that would be interesting to address: “we need to investigate whether these differences in attitudes influence the behaviour of firms directly or are influenced by firms themselves, i. e. what is the causation? Finally, if there is a causal relationship what are the implications for business and policy in the area of CSR? Some religions, especially Islam or Hinduism are prone to different attitudes toward others depending on whether the ‘other’ is of the same religion or not.”

The second work I would like to look at is the one from Ringov and Zollo (2007), “Corporate responsibility from a socio-institutional perspective: the impact of national culture on corporate social performance”. In that paper, they try to analyse through empirical research the impact of culture on the notion of CSR and its implementation. They explain that if their work does show that CSR is context-specific, it would imply that corporations would need to develop culture-specific programmes and not a standard and unique model to apply cross-culturally. Ringov and Zollo (2007)

decided to base their research on the work by Hofstede (1980)³, which analyses cultural difference through different variables, namely individualism, power distance, uncertainty avoidance and masculinity. Here is a description of these parameters from Crane and Matten (2004):

“Individualism/collectivism. This represents the degree to which one is autonomous and driven primarily to act for the benefit of one’s self, contrasted with a more social orientation that emphasizes group working and community goals.”

“Power distance. This represents the extent to which the unequal distribution of hierarchical power and status are accepted and respected.”

“Uncertainty avoidance. This measures the extent of one’s preference for certainty, rules, and absolute truths.”

“Masculinity/femininity. The extent to which an emphasis is placed on valuing money and things (masculinity) versus valuing people and relationships (femininity).”

When looking at these different variables with regards to CSR, Ringov and Zollo (2007) concluded that “power distance and masculinity are found to have a significant negative effect on corporate social and environmental performance, whereas cultural differences with respect to individualism and uncertainty avoidance have no significant effect.” It was surprising to read that they did not find any specific influence of “uncertainty avoidance” or “collectivism” on CSR. I would have thought that a culture which expresses higher degrees of collectivism would expect more from companies in the field of social responsibility (I will compare their results with that of other scholars shortly). Finally, Ringov and Zollo (2007) argue, “that the most appropriate way for companies to proceed is to develop both a global position on these issues, and a keen sensitivity towards local idiosyncrasies.”

The work of Jackson (2001) also uses the work of Hofstede extensively. In his paper “Cultural values and management ethics: a 10-nation study”, he analyses countries on two main criteria: collectivism versus individualism, and low/high uncertainty avoidance. The aim of his research is to identify “national variation in the attribution

³ Several studies mentioned in my paper were based on Hofstede’s research. Unfortunately I was not able to read his work. The most used reference is: HOFSTEDE, G., 1980. *Culture’s consequences: international differences in work-related values*. Beverly Hills, CA: Sage.

of ethical importance to particular types of relations: interaction with external stakeholders, loyalty to one's organization, and loyalty to one's group (2001, p. 1275)."

First nations are categorised in four groups (2001, p. 1268-1269): "USA, Australia, Britain (high individualism, low uncertainty avoidance); France, Germany, Switzerland (moderate individualism and high uncertainty avoidance); Spain, the People's Republic of China (moderate to high collectivism, high uncertainty avoidance); India and Hong Kong (moderate to high collectivism, low uncertainty avoidance)." He goes on to describe in detail the different variables and argues that in past studies, there has been an oversimplification of the collectivism/individualism parameter. He cites the work of Hui (1990)⁴, who said that "collectivism is target specific: individuals feel solidarity with some people (in-group) but not others (out-group)". This comment would have repercussions on stakeholder relation issues, with more focus on "insider" stakeholders. Jackson (2001) also brings up issues of universalism as opposed to particularism: "... the Western view of ethical behaviour is as an absolute which applies universally (universalism). The Eastern view is that ethical behaviour depends on the situation and is not concerned with absolute truths or principles (particularism)." He adds by saying that ethical decision making in collectivist cultures is generally based on the importance of "keeping face", whereas in individualistic culture, it is linked to universal concepts of right versus wrong. As one can imagine, that distinction would influence CSR programme management.

Jackson's (2001) research was based on answers from managers who participated in management programmes and who worked for companies in their home country. Results points out that national distinction can be identified. For example, "the British, American and Australian managers (individualist and low uncertainty avoidance) attribute higher ethical importance to relations with external stakeholders than do managers of the other country groupings." They tend to judge more strongly ethically issues such as paying or accepting bribes than other nations analysed in the research. I will not enumerate all the different results, but the study does show that "ethical attitudes differ among national groups". Yet Jackson (2001) does mention

⁴HUI, C. H., 1990. Work attitudes, leadership styles and managerial behaviours in different cultures. In BRISLIN, R. W., ed. *Applied cross-cultural psychology*. Newbury Park, CA: Sage.

that his research has limitations, especially linked to the oversimplification of parameters (issue mentioned above) and the profile of participants. Furthermore, he says that "... the assertion that culture may explain ethical attitudes is a logical (if not tautological) one as ethical attitudes are a part of the culture of any defined social group" (2001, p. 1297). And I agree, as this is the reason why I decided to look at the issue of culture and religion in the field of CSR!

What about the role of religion? Jackson (2001) once again cites the work of Hofstede (1990)⁵ and mentions how he "has made a link between religion and uncertainty avoidance, associating high uncertainty avoidance with Orthodox and Roman Catholic Christians countries, medium uncertainty avoidance with Judaic and Muslim countries, and low uncertainty avoidance with Protestant Christian countries. However, he [Hofstede] admits that trying to classify countries by religion is problematic because of the internal heterogeneity of the major religions". Therefore, I would argue that it might be more interesting and useful to analyse differences in business ethics through the scope of religion and culture, rather than through national characteristics.

Altogether, Jackson's research (2001) also contributes to the notion that there are cross-cultural differences in the field of ethical decision-making. And compared to the study from Ringov and Zollo (2007), what I have found interesting is his focus on stakeholder relations and the distinction between "insider" and "external" stakeholders. Since this is a core aspect of CSR programmes, his results could help to improve stakeholder relations. And in an older paper, Jackson and Artola (1997) have also found useful data that could facilitate the trans-national implementation of CSR: they noticed that the national culture of the head company seems to be more influential than the culture of the country where the company is implanted (distinction between headquarters and business units).

The studies discussed up to now all acknowledge the influence of culture on business ethics and CSR. However Baskin (2006), in "Value, values and sustainability: corporate responsibility in emerging market economies" argues that

⁵ Op. cit., p. 9

cultural factors are not convincing when looking at the different take-ups of CSR in the BRICS⁶ countries. His analysis, based on corporate reporting, brings out new data to analyse CSR cross-culturally. After finding that there has been a higher take-up of CSR in Brazil, South Africa and to some extent India, he suggests that “CR is most likely to be found in emerging markets where it is internally driven, with high levels of poverty/inequality, and active and informed civil society, companies with global aspirations, and the lack of autocratic political options for organized business.” And one could speculate that the first parameter, CSR being internally versus externally driven, is linked to local beliefs on whether CSR makes sense. Baskin (2006) says that there is a “limited take-up and internal ‘ownership’ of the concept” in China and companies incorporate it because of external pressure. So one has to keep in mind the importance of the local context. This is an issue also addressed by Bird and Smucker (2007) in “The Social Responsibilities of International Business Firms in Developing Areas”.

Bird and Smucker (2007) stress indeed the importance of understanding local culture when structuring standards and codes of conducts. They believe that since management will face different circumstances in different environments, the tactics to approach opportunities and obstacles will have to be adapted. They add that “good business behaviour within a host community is in constant evolution, rather than being imposed, ready-made, by codes developed elsewhere.” Western companies with business units in China for example have to deal with new factors, such as different sets of labour and human rights. This raises issues of sovereignty and respect of local laws, and will influence how corporations position themselves. Should companies continue to make business with countries with poor social and environmental standards, hoping that the situation will evolve over time, or would it be more responsible to pull out altogether? Well, whatever the decision, I agree with Bird and Smucker’s second principle, that of encouraging communication with local communities. Without a doubt, a company that wishes to be responsible and include a CSR programme at its core would need to engage in stakeholder dialogue. That would also help to understand what the local community expects from the company and build a relationship of trust and respect. Because Bird and Smucker (2007) end

⁶ BRICS stands for “Brazil, Russia, India, China and South Africa”.

their paper by arguing that the third important aspect one has to consider when looking at the responsibilities of firms in developing areas, is their action towards respecting the needs of the local community. Corporations also have to encourage and improve social and economical welfare. Ideally, it should be a “give-give” situation.

All in all, the research mentioned up to now demonstrates that culture and religion do influence the understanding and take-up of CSR, even if the degree and scope of that influence is questionable. I have found particularly interesting the three principles put forward by Bird and Smucker (2007), because they stress that CSR should be inseparable of respect and trust. Yet there is a significant lack of research on the topic, especially since the work from Brammer et al. (2007) is the only one I have found focused specifically on the impact of religion on CSR. So in order to complement the analysis of my essay question, I will now turn to three examples of cultural differences in CSR and business ethics.

4. Examples

4.1. United States versus Europe

Crane and Matten (2004) describe the different perspectives of business ethics between the US and Europe very clearly and their table⁷ is an excellent summary:

	United States	Europe
Who is responsible for ethical conduct in business?	The individual	Social control by the collective
Who is the key actor in business ethics?	The corporation	Government, trade unions, corporate associations
What are the key guidelines for ethical behaviour?	Corporate codes of ethics	Negotiated legal framework of business
What are the key issues in business ethics?	Misconduct and immorality in single decision situations	Social issues in organising the framework of business
What is the dominant stakeholder management approach?	Focus on shareholder value	Multiple stakeholder approach

Crane and Matten (2004) attribute these distinct perspectives as stemming from different cultural, economical and religious heritage. In relation to religion, it has

⁷ Crane & Matten 2004, p. 28.

been suggested that the Catholic and Lutheran Churches have created a collective approach to business in Europe, whereas the Calvinist Protestant religion in the US have led to a more individualistic and capitalistic economic system.⁸ This example shows us that belief systems and religions do influence economics and, as an extension, CSR.

An other analysis of business ethics and CSR in the US and Europe is that of Hartman et al. (2007). They examined reports from both sides of the Atlantic and noticed that there are distinctions in the way companies tend to communicate and justify their CSR programmes: corporations based in the US will generally focus on financial motivation, whereas European firms will also rely on sustainability arguments, sometimes even more so than economical reasons. This difference might be linked to the individualistic/collective approaches to ethics mentioned earlier in Crane and Matten (2004). Furthermore, Hartman et al. (2007) also describe how the use of terms can vary from one culture to the other: “EU organizations use community to communicate their role as inextricable from their immediate task environment or system. Conversely, U.S. corporations proffered the term “community” to communicate their responsibilities to their environment, with the sense that they were separate but connected to the community.” So the use of language is a key aspect to understand different attitudes and beliefs towards CSR, and as we know, language is at the core of cultural identity.

Before moving to a new cultural comparison, I would like to mention here the influence of the Anglo-American model of CSR on the global economy. As explained by Zadek (2001, p. 30-33), there are several reasons for that, such as the hegemony of the English language in the business world, or the fact that Anglo-American companies and business models dominate the market. He also adds that the increasing use of Anglo-American standards such as the Global Reporting Initiative (GRI) or the influence of US and UK firms on the UN Global Impact will accentuate this influence. Does that mean that the West has a “higher” responsibility when

⁸ Crane and Matten (2007) mention the famous work of Weber on the link between Calvinism and the rise of capitalism.
WEBER, M, 1905. Die protestantische Ethik und der ‘Geist’ des Kapitalismus, vols. xxi and xxii. Tübingen: Archiv für Sozialwissenschaft und Sozialpolitik.

structuring approaches to CSR? Is there a risk of a new kind of imperialism? Or is that thought already paternalistic and negates free choice?⁹

4.2. China

Today, all eyes turn to China, with its booming economy and its important role in the political arena. Cheap labour meant that a multitude of Western corporations have opened business units in the country and/or have started to do business with Chinese firms. But not all partnerships are necessarily successful and as Rothlin (2008) believes: “There are complex reasons for this failure, but one major element to explain it is the clash of cultures and, most importantly, the clash of different opinions concerning basic convictions about what is right and wrong”. He argues that the discipline of Business Ethics does not address issues of cross-cultural difference sufficiently: “in order to make Business Ethics acceptable to the Chinese reader, it is extremely important to go beyond a superficial notion of “Asian Values” and to make an attempt to grasp the deep Ethical roots in Chinese philosophy, history and society. However, in order to balance the philosophical groundwork of Business Ethics, which so far focused only on a Western philosophical approach [sic] it is necessary to open the research with the corresponding Chinese philosophers who challenged generations of Chinese to act according to Ethical principles.” There, Rothlin (2008) would agree with the principles of Bird and Smucker (2007), namely the need to respect local context and develop trustworthy communication.

To illustrate the different business approaches in China, Rothlin (2007) adds that “human *and* professional relationships first function in relation to members of one’s own family.” So that concept might explain the higher cases of nepotism in that country. Furthermore, he describes the very important notion of “not losing face”, which is deeply rooted in that culture.

Rothlin’s work (2008) reminded me of a conversation I had a couple of years ago with someone from the International Olympic Committee (IOC). This person, whom I will not name, had been involved in the organisation of several Olympic games and

⁹ These are “open” questions to show the extent of the issues involved in CSR. My essay only aims to look at the existing material on the influence of culture and religion on CSR.

was now participating in the preparation of the forthcoming summer games in Beijing. He described how his work had taught him to respect cultural values and local business structures. He explained that in China, if someone has made a mistake, you cannot go directly to that person and tell what was wrong, because his superior who had chosen him as an employee would then “lose face”. This means you have to share your concerns directly with the boss. So one can only imagine the types of misunderstanding that can arise within multi-cultural business interactions!

4.3. Islam and economics

Cone (2003) in “Corporate Citizenship: The Role of Commercial Organisations in an Islamic Society”, looks at how corporate citizenship is understood in the context of Indonesian Islam and illustrates his analysis with an ethnographic study of the Bank Muamalat Indonesia (BMI). His aim is to show that “the relationship between commercial activity and civil society is taken as natural and the rules of practice are embedded in the teachings of Islam.”¹⁰

First Cone (2003) explains that The Quran contains a list of “rules of conduct, social and economic.” He continues by saying that it is no “contradiction between Islam and modern business practice” and then identifies four principles in Islam that shape economic life: unity, in the sense that the world is a connected whole, responsibility, equilibrium (between needs and desires of the individual and those of the community), and free will, as “the power to act”.¹¹ In his ethnographic study, he tries to look at the relationship between these four principles and the activity of BMI, especially in the context of “three topics of great importance to the Bank: the *hadj* (the pilgrimage to Mecca), *zakat* (a voluntary social security tax) and *Riba* (the prohibition of exploitative economic relationships).” The research was executed over a three-month period in 1996 and structured around interviews of 30 employees of the bank, one of being the head of the Shariah department.

¹⁰ He frames his study around the work of Rawls on distributive justice.
RAWLS, J., 1971. *A theory of justice*. Cambridge, MA: Harvard University Press.

¹¹ Cone (2003) uses the work of Naqvi (1981) to illustrate the four principles.
NAQVI, S. N. H., 1981. *Ethics and economics: an Islamic synthesis*. Manchester, UK: Islamic Foundation.

Cone (2003) observed a close affinity between the teachings of Islam and the bank's activity and notion of CSR, and therefore argued that "Islam provides a 'reasonable' model of corporate social responsibility that makes Islam well suited as a model for the development of alternative ways of conceptualising the role of commercial organisations in society." So Cone's research (2003) is an additional example that the understanding and implementation of CSR is influenced by culture and belief systems. That leads to a question mentioned earlier by other scholars (Bird & Smucker 2007) of the importance of context. Should CSR strategies be structured around local expectations and customs?

Recently, Tariq (2008) started a discussion on the SocialEdge website entitled "Islam and Corporate Social Responsibility" and put forward several questions, two of them being "does a different socio-economic, religious and cultural context call for a different corporate responsibility strategy?" And: "Islam as a religion has very specific rules concerning economic life. Is it prudent and useful for the Islamic world to try and derive principles for corporate responsibility based on Islamic economic principles?" Unfortunately I did not find the comments of the other participants very useful, but some of Tariq's observations and suggestions, such as the need to further study the role of individual motivation within CSR, convinced me that I would have to look out for her future work on the issue! ¹²

Before closing this section, which has shown us that culture does play a role in CSR, one should not forget that culture is an ever changing concept and as Breidenbach (2008) emphasised: "an understanding of CSR practices within predominately Islamic societies will similarly have to include an understanding of the various global and local forces shaping all contemporary societies."

¹² Hanniah Tariq is a PhD student interested in social and economic innovation. Information available at: <http://www.changemakers.net/en-us/user/14432/view> [accessed 28 June 2008]

5. Conclusion

5.1. Summary of findings and personal comments

First of all, I would like to stress that this paper is only a personal observation based on the literature I have found on culture and religion in the fields of CSR and business ethics. I do not have the required knowledge or expertise to write a paper of academic standard, let alone one that could be published.

Not surprisingly, all the material I have read linked to the subject of my thesis acknowledges the role of culture and religion on CSR, even if the type of influence and its scope are questionable. And since culture and religion shape our understanding of who we are, as separate and/or linked to the other, and that this notion has a direct impact on how we create and act, we should not forget to consider the role of belief systems when structuring CSR strategies. Furthermore, I would also argue that while we look at the role of companies in the development of the world, we should also think about who we are in relationship to that movement. Who are we to decide what is best for others and the world?

5.2. Suggestions

Looking at the role of culture and religion in CSR made me realise that the field would greatly benefit from more research on the topic and that an anthropological approach, with ethnographic case studies, would be very useful to the corporate world, all its stakeholders and academia. Also, national organisations working towards the advancement of CSR, such as Business in the Community in the UK (BITC)¹³ or CSRChina¹⁴, could work together to ameliorate cross-cultural business practices and add new data on the subject of CSR, culture and religion.

Finally, this work confirmed my point of view that one should keep questioning our beliefs and actions if we wish to have any type of “responsible” influence on ourselves and on the world. Rothlin (2008) was pessimistic when he claimed that “to

¹³ <http://www.bitc.org.uk/> - story1 [accessed 28 June 2008]

¹⁴ <http://www.chinacsr.com/> [accessed 28 June 2008]

understand and capture the nuances of different cultural patterns requires a kind of creative and careful thought, which seems to be a rare gift in the corporate world.” I choose to believe, as mentioned at the beginning of my thesis, that we all have the power to change things, whoever and wherever we are.

And just as I have started my thesis with an advertisement from The Body Shop, I would like to finish this paper with an other quote from Roddick (2000, p.26) which summarises an other belief I also share: “We should be evolving into a new age of business with a worldview that maintains one simple proposition: that all of nature – humans, animals, the Earth itself – is interconnected and interdependent. We are all in this together and we are at a crossroads. We have the power to preserve or destroy the sacred interconnections of life on this planet.”

6. References

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