Driving Corporate Social Responsibility
An Ethical Approach to Sustainability

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Abstract: Corporate Social Responsibility (CSR) is receiving substantial attention since the opening years of the 21st Century. This period has witnessed many organisations engaging in unethical behaviours that have led to huge corporate scandals. It has become urgent for companies to enhance their governance and develop efficient and effective ethics programmes to enable them to operate more responsibly in the societies in which they operate. Numerous organizations are in a quest to define what it is precisely that Corporate Social Responsibility (CSR) should encompass and how corporate ethics can be enhanced to proactively thwart unethical behaviours which may arise in both the micro and macro environments. CSR is widely considered to be non-negotiable, due mainly to its clear benefits toward both shareholders and other stakeholders. This paper is grounded on a literature-based exploratory overview research methodology and suggests that without ethical practices such as, especially CSR conducted internally and externally, no business can optimistically hope to be sustainable.

This paper considers the notion of CSR by reviewing past and current literature and strives to explain what it means for an organization to be ethical, transparent, and responsible, given that it has both commercial and social responsibilities. How does a company act transparently and with accountability while protecting the environment, caring for its employees and trading ethically while still maximizing its profits?

The paper concludes with the benefits of implementing internal CSR practices to enhance organisation performance through influencing employees' behaviour in a positive manner by using well-crafted codes of conduct.

Keywords: accountability, conscious capitalism, ethics, organisational performance, sustainability.

Introduction

Transformation is currently being driven by 'The Fourth Industrial Revolution' following the Third Industrial Revolution' which manipulated innovative electronics and information technology to mechanize production. The former resulted in what is termed the digital revolution which has rapidly blurred the lives and limits of the physical, alphanumeric and natural spheres (WEF, 2016). The Fourth Industrial Revolution is resulting in a disruptive innovation across industries and is the harbinger of global transformation in virtually all systems of production as well as in organizational management and governance related strategies. Corporate Social Responsibility (CSR) is one such strategy but it is a multi-disciplinary concept and it is demarcated according to the setting to which it is used. In the course of each of these huge transformations, civil society has been helping people, communities and governments to familiarize themselves with the new challenges.

It is noticeable today, that customarily income-driven businesses have advanced from donating money through CSR programmes to playing more utilitarian partnership roles within society under the umbrella term of shared value. Businesses are thus assimilating their social impacts into their business models, and this is increasingly becoming part of their operational DNA. Consequently, profits are still important, but the planet and people are also afforded an importance status. Conscious investors are seeking out avenues to make a meaningful impact in society with its many challenges, while simultaneously making good returns on their investments. In this regard, transparency and

accountability benefits all stakeholders of an organisation, including its employees and the broader community. Transparency and accountability are critical for ensuring that CSR initiatives are managed for the benefit of the whole community and is critical for the resourceful functioning of a modern organisation and for nurturing social well-being. All stakeholders should be regularly briefed on organisational activities, and what a business plans to do in the future in its business strategies. There must thus be a candidness and readiness by an organisation to provide clear information on what it is doing to all its stakeholders. Transparency safeguards that stakeholders can have an assurance in the decision-making and management processes of the organisation.

Essentially, every organisation should present a balanced and reasonable assessment of their position and prospects as they relate to CSR. Consequently, organisational leaders are responsible to determine the exact nature and degree of the risks they may be taking in an operational activity. If there is an all-encompassing and effective risk management process and good internal control systems, the risks of operations to a community are virtually zero, but the onus lies with the organisation not to taint the environment in any way. Corporate reporting and risk management should then align with regulatory frameworks and be transparent in communication with all stakeholders. While governments are primarily answerable to citizens for providing for their basic needs such as health, education and national security, they are not able to cope without huge amounts of private sector support given the expanding global population and socio-economic and political instabilities which emerge on a daily basis. Communities are thus increasingly reliant on CSR initiatives to drive initiatives to reduce poverty and prop up the downtrodden in society in tandem with governments. Sustainable Development Goals, which specialists approximate will cost between $3.3 trillion and $4.5 trillion a year will never be met without business support (Viso, 2016).

Unpacking CSR

Carroll (1999) and Dahlsrud (2008) have revealed that there are more than twenty-five definitions of the concept of CSR in academic literature. It is however important to note that CSR that has moved from some basic philanthropic and philosophical issues in the last three decades to what are now pressing explicit societal issues relating to the manner in which organisation's meet their social obligations and responsibilities. What was previously important in CSR was meeting the concerns of consumer and environmental advocacy groups which were engrossed on product and consumer safety and how to create internal strategic roles, such as for example, public affairs and community relations so as to address community sensitivities to real or apparent unethical corporate behaviours. The last two decades have witnessed a shift in CSR to include the service and knowledge intensive industries and new employment agreement expectations. This has invariably led to CSR becoming entrenched in business strategy (Porter and Kramer, 2006; Maxfield, 2008). CSR is now used to describe a range of highly conceptual and also practical aspects relating to organizational behaviour including inter-alia business ethics, corporate governance, social responsibility, sustainable development, corporate citizenship, a triple-bottom line approach considering 'people, planet and profits', and the notion of corporate philanthropy. CSR is basically a moral imperative and managers should thus identify and serve the interests, needs and wants of a wider set of constituent groups in society (Aguinis, 2011).

Big business plays a pivotal role in society and shapes government policy and therefore is challenged to conduct itself in a manner that contributes positively to the meaningful socio-economic transformation of society and the protection of the environment. The common hierarchical and bureaucratic organizational structures which are found in most businesses are inherently ineffective and take little cognizance of the human element, which is in essence the lifeblood of the business. Management, and particularly in the upper echelons of an organization, maintains the power to deliberate and formulate decisions which ultimately impact on subordinates and all other stakeholders and it is they who should be the custodians and promoters of CSR. Business leaders clearly play a huge role in whether or not their business operates ethically and is CSR sensitive or not. In Socrates *Republic,* the "Guardians" are leaders who view their high office in terms of their social responsibility. It is incumbent upon them to serve society by promoting ethical practice (Gini,1997).

Aristotle suggests in his *Nichomachean Ethics* that morality is not simply learned by reading about it, but by witnessing the behaviour of a morally sensitive person who serves as a role-model. From a philosophical perspective, role-modelling is not enough to satisfy the basic needs of an ethical business at either the normative or descriptive levels. Jean-Paul Sartre states that we are by definition morally bound because we share the planet with others whom we need to consider in the choices we make (Sartre, 1960). The primary paradigm of evaluation is always the self in relation to others. We should be basically always acting on the behalf of the interests of others (Gini, 1996), but sadly do not. The expectations of customers are thus not met. What is needed is sound business

ethics, CSR policies that work and good governance. In 2001, Pinney asserted that CSR or corporate citizenship can generally be defined as established management practices that confirm that a business strives to minimize the negative impacts of its operations on society while maximizing its positive impacts.

Ethics, by its character, is part of the discretionary behaviour of individuals and groups and deals with a hierarchy of values and how individuals and groups may comply with them. The values of businesses must be passed on to all employees, if ethical business conduct is to prevail. Employees need to know the consequences of unethical conduct. According to More and Webley (2003), there is a gap between the existence of company ethics and CSR policies and the embedding of its ideas and values into the 'blood stream' of an organization. The Enron debacle demonstrated clearly that ethical misdemeanours soon become cataclysmic events which can bring a major business to its knees if not checked (Salter, 2004).

Adam Smith, author of *The Theory of Moral Sentiment,* expresses the opinion that one cannot purport to be human without having a moral sense (Young, 2001). This gives rise to the notion of corporate social responsibility (CSR). Many more companies across the globe are adopting clearly formulated CSR policies and making these part and parcel of their ethos and culture. Businesses can in any event, no longer ignore CSR and are obliged by pressure from society to engage in activities beyond the bottom-line including environmental care, considering the welfare of employees and above all acting ethically in all its business activities. The newspapers of the world, daily feature articles describing fraud, corruption and other criminal activities emanating from business. Many company scandals constantly tarnish the image of business. Since stories such as that of the Italian dairy business Parmalat, whose directors defrauded investors of billions of US dollars, it has become non-negotiable for business to win stakeholder trust and respect (Delaney, 2004).

A business that behaves ethically is differentiated from others by the public at large and is able to gain a strategic competitive advantage in the marketplace by not only communicating its values to its stakeholders but also by its actual behaviour. Good governance and a strong anti-corruption stance are part and parcel of CSR. Accountability and transparency must be articulated in the vision of a business and CSR can only take root in a business if management is able to develop a meaningful concept of what CSR means in its own organisation. Both leaders and employees must be accountable and responsible for their behaviour in the workplace. Each of them is driven by their own internal sets of values. That is why a common set of values must be embedded in employees and introduced via comprehensive programmes and documentation such as a Code of Conduct and a Code of Ethics, and these have strong links with CSR. The Codes need to be written and intelligible if management hopes to have employee compliance. Furthermore, it may be necessary that certain departments have slightly different aspects to focus on (Lovitsky and Ahern, 1999). There are differences between a Code of Conduct and a Code of Ethics, and yet both guide appropriate CSR initiatives and actions. Codes of Conduct tend to address the values of a business and how those values reflect the values of society and often contain appropriate actions and behaviour. They are generally linked to the mission of a business. Codes of Ethics, on the other hand, are generally more global statements about operational values and beliefs that define a business (Brandl and Maguire, 2002).

Development of CSR

Corporate social responsibility (CSR) is a comparatively modern notion which has steadily developed to how it is understood today. Adam Smith the 'father of capitalism' articulated the classical economic model of business which proposes that the needs and wants of society can only best be met by the unencumbered interaction of individuals and organizations in an open market place. However, there must be rules, ethical standards and organizational constraints that are central to the idea of maximizing of profits. This is so as to safeguard the social good. Viewed on its own, the notion flies in the face of Immanuel Kant's categorical imperative which asserts that one should act only according to that truism whereby you can at the same time resolve that it should become a universal law. Profit maximization if ethical at all, is undoubtedly a situational ethic that applies only to economic actions.

At the outset of the 20th century, businesses were condemned for having too much authority and for applying blatantly antisocial and anticompetitive strategies while negating the worth of society in general. Consequently, numerous changes were made to the legal systems of countries which were aimed at offering a measure of safeguarding the interests of employees and society at large.

Bowen (1953) was the first to touch on the notion of CSR as the relationship between corporations and society as a self-regulation approach for a business to easily monitor their actions in communities in which they operate without reliance on the forced and thus imposed authority of governments (Carroll, 1994; Wartick and Cochran, 1985). Davis (1960) further defined CSR as the diverse actions that businesses take or judgements they make for reasons

beyond mere economic or technical paybacks. McGuire (1963) later separated the social responsibility of a business as suggested by the idea of CSR from the basic ethical, economic, technical, and legal obligations of a business in society. In the contemporary world of business, organizations are increasingly being called upon not to be the cause of societal problems. Rather, they should make concerted efforts to participate in solving social problems and especially those relating to environmental degradation, which have been for the most part created by businesses. Since the end of the last century, numerous legal obligations have been placed on business relating to a wide range of CSR issues such as environment protection. Aguinis and Glavas (2013) state that increasing attention is now given to the internal stakeholders of a business and more specifically to the employees.

Friedman (1970) highlighted the part to be played by business: "There is only one and only one social responsibility of business – to use its resources and engage in activities to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud". Today however, society stresses that business should go beyond their economic and legal responsibilities and admit to their responsibilities relating to the advancement of society in general. There are of course neoliberal economists such as Henderson (2004) who argue that an emphasis on social responsibility averts business from its role to seek greater profitability which he argues ultimately benefits society anyway. Drucker (2001) by means of contrast argues that the idea of profit maximization is pointless and essentially harms society by stating that profit is not the justification, reason, or basis of business behaviour and business decisions. As such profitability is not an end in itself but rather a necessary outcome to ensure business sustainability. Business cannot abrogate its responsibilities relating to its operational impacts on society while pursuing desired financial objectives which are generally greed-based.

Friedman (1970) interrogated whether organisations should take responsibility for a range of social issues. His ideas prevail for the most part. This essentially is how capitalism operates and "the business of business is business". There are others however such as R Edward Freeman and Charles Handy who have a stakeholder view of the firm and who seek capitalism with a greater moral consciousness. Freeman is debatably the best-known business ethicist. His theory of stakeholder capitalism is far removed from Ayn Rand's philosophical stance. He places competition in its place and highlights the cooperative character of entrepreneurship and value creation in a business. On his theory of capitalism, he provides a principle of emergent competition: "Competition emerges from a relatively free society so that stakeholders have options. Competition is an emergent property rather than a necessary assumption of capitalism" and he also states: "This principle highlights the ways in which our assumption of competition can affect our behaviour. Not every interaction is a zero-sum game and not every interaction has a win-win solution. We should do our best to look for the win-win before jumping to other sub-optimal solutions". Creating a partnership between society and business is critical to the sustainability of both. We need to thus bring balance back to business.

Since the early 1950s, the notion of CSR has undergone radical transformation. What began as charitable giving is now a critically important business concept which is widely acknowledged to be vital for organizational sustainability. CSR has also become a focus of attention due to popular demand. Given the negative impacts of industries on the natural environment such as for example, devastating climate change due to global warming, the public is calling for greater levels of accountability, responsibility and transparency from organizations. Increased calls for socially responsible behaviour by organizations are thus reverberating across the global village we inhabit. Various authors such as inter alia D'Souza et al. (2007), and Hopkins et al. (2008), stress the strategic competitive advantage of implementing CSR. Business 'as usual' is no longer acceptable as it is expected that organisations apply CSR strategies which promote the welfare of people, the environment and also the shareholders in a 'people, planet and profits triple-bottom-line approach (McElhaney, 2009). CSR can also be demarcated as the traditional practices and behaviours that businesses adopt towards their employees, the natural environment in which they operate, towards authority and civil society in general (Foran, 2001).

In international business practices, the notion of business and its relationship with the social order with a special emphasis on environmental ethics, has been in vogue since the mid-1970s when questions were increasingly raised as to how the growing population was impacting the environment. It has tended to focus on the manner in which people treat nature and how, especially industries, technology, and the use of pesticides were affecting the environment. Organizations which do not strive for sustainability are in essence degrading the world for all of us (Buckley et al., 2009). Morf (1999) asserted that "Ethics is the moral principle that individuals inject into their decision-making process and that helps temper the last outcome to conform to the norms of their society". When business leaders thus act unethically, they have consciously opted to be immoral. In businesses that wish to survive, their leaders need to embrace the legal and moral atmosphere in which they conduct business and create an organization which exudes an ambience of environmental concern and in which doing the right thing is part of the operating DNA. Such companies are environmentally friendly and adopt Corporate Social Responsibility (CSR)

initiatives voluntarily, but in some countries, CSR is legally obligated (Osuji and Obibuaku, 2014). Many companies simply comply to 'tick a box' and do not bother to act in environmental sustainability initiatives beyond mere compliance. However, there is increasing pressure from societies globally for organizations to account for their social, environmental and ethical evils which manifest in many of their operations. Nonetheless a truly sustainable organization is aware of the symbiotic relationship between the environment, and community and social aspects of its operations, and also its economic concerns and shareholder requirements. It is therefore expected to create a sustainable community via its various business actions (Buckley et al., 2009). It is true that countless moral issues arise with regard to the way people treat nature, and a great deal of environmental harm involves people being exploited and abused, through the manner in which nature is exploited and abused. People are most certainly not the only authentic moral proxies.

In 1978 McNulty and Cheeks stated that "…the topic itself is hardly new…Much of the discussion concerning corporate social responsibility has focused on business in the United States, but it is increasingly clear that managers around the world are being faced with new problems resulting from societal changes" (1978:4–5). In addition, Barnett (2007) posits that CSR is a type of corporate investment categorized by a twofold orientation towards the enhancement of social welfare and also stakeholder relationships. Most past CSR and human resource management research has tended to focus on the relationship between leaders of organizations and corporate social behaviour (Swanson, 2008). On the macro-level Margolis et al. (2007) scrutinized organisations as the main units of analysis which focused on CSR's financial bearing.

Philosophical stances

Businesses need to constantly create value for their shareholders and other stakeholders while consider CSR. This is why business leaders cannot meet the expense of being involved in ethical crises such as those which led to the global pandemic of ethical deterioration and very negative publicity which triggered the economic slump of the last decade. The environment is one area that cannot be compromised on or there will simply be nothing left of lasting value for future generations to enjoy. Even with this knowledge, there are still divergent views on environmental ethics. There are different values and approaches which impact sustainable lifestyle practices as espoused by both organizations and individual consumers. To many business leaders, environmental considerations are often perceived to be obstacles to profitability. They may even be analyzed as indispensable evils, with growing costs to be minimized, or tedious regulations with which they are obliged to conform. The environment is sadly often sidelined as an aspect which is not key to business strategy except for cases in which environmentalists and other activists create a huge fuss. Thus, various stances are adopted of which the eco-centric value stance, the altruistic and anthropocentric are core.

The Eco-centric Stance

Environmental ethics tends to retain is focus on the human–nature crossing points and strives to develop persuasive reasons as to why we should care about nature in its own right. In this stance, there is a firm belief that the ecosystem has an inherent value and that this an important reason for protecting it (Nordlund and Garvill, 2002). Within this context, human values are critical since these affect how we evaluate the actions that we take or events that we see unfolding before us. This leads to philosophical questions being raised. In the western paradigm, the Judaeo-Christian tradition, as well as in Islam, we are taught that the Creator gave people dominion over the earth's plants and all the creatures therein (White, 1967). When there is thus a failure to protect the earth, some would say this shows human moral failure. An ethical duty of care for the environment and for all creatures is a substantial requirement for achieving sustainability. Environmental ethicists such as Singer (2002), have disputed the notion of randomness through which humans tend to confine those worthy of ethical consideration and they called for a spreading of ethical worth and value to the whole of creation.

Eco-centricists, whether they be a business entity, or consumers, are markedly less apprehensive about material wealth and personal power. They basically embrace values that position nature in an equal position with people and are concerned with environmental overshoot in which natures limits are traverse by rampant human development. Thus nature, for them, has an intrinsic value regardless of its usefulness to people. Eco-centrism asserts that the current dilemma of the world is based entirely on the hyper exaggerated sense of human worth.

A "New Ecological Paradigm" (NEP) exists in which the beliefs about mankind's capacity to disturb the balance of nature, and it also posits the existence of real limits to growth for societies, and questions humankind's right to rule over all of nature (Dunlap et al., 2000). There is then an anti-anthropocentric stance and a higher value is placed on nature. Milbrath (1984) states that there is also great empathy for other species as well as peoples, and future

generations. But critically important is the notion of making carefully crafted strategies to circumvent risks to nature and people in general. Milbrath also points to a growing understanding of the idea that there are in fact limits to growth and a society is needed in which all role-players collaborate, are transparent in their dealings and are committed to preserving our planet (Milbrath, 1984). Where there is a pro-environmentalism stance this denotes a range of sustainable opinion that is largely determined by attitudinal variables which comprise of the values, beliefs, and norms of people (Nordlund and Garvill, 2002). Environmental stewardship is very important for any commercial growth and development, and yet only a few organizations within the global marketplace view stewardship as an important aspect for operational sustainability since anthropocentric outlooks dominate (Global Compact, 2010).

There is strong understanding of the prospect of a global eco-crisis failing careful human activity (Dunlap et al., 2000). Eco-centricists prefer business strategies to be based on a total espousal of environmental principles between all facets of a business's operations. For example, they may favour the limiting of greenhouse gas emissions and more energy efficient businesses. Eco-centrists have a collective commitment to sustainable development (Dobson, 2003; Seyfang, 2006) which does not factor in financial issues when it comes to what is best for the planet. Eco-centrists tend to attribute what they do to a strong sense of environmental responsibility. There is a constant conscious decision to limit any negative environmental impacts on others, by careful personal and organizational behavioural adjustments.

The Altruistic Stance

The altruistic value oriented individual desires a universalism and munificence approach which clearly considers the welfare and interests of all stakeholders (Elliott, 2005). Treating others as you would have them treat you otherwise known as the 'Golden Rule', becomes an imperative activity. People who have altruistic values strive to provide ethical environmental value for all species as well as people and they tend to be supporters of businesses which happen to operate using sustainable practices (Schultz, 2001). There are however also those who are against altruistic CSR which is considered to be an illegitimate corporate activity (Lantos, 2002).

Business organizations are not considered to be competent enough to successfully implicate themselves in public welfare issues (Shaw and Barry, 1992) and similar sentiments are echoed by Freeman (2001). This is due mainly to the fact that businesses are generally fashioned for narrow economic purposes that drive the notion of profit maximization for their shareholders. Society and its welfare do not necessarily feature in operating strategies and shareholder desires are paramount (Trevino and Nelson, 1999). This flies in the face of the notion of creating shared value (Porter and Kramer, 2011). The altruists believe that business voluntary generosity is preferred and is better than governmental benevolence which is invariably at the taxpayers' expense and thus by force. However, in such a belief, there is scant recognition for the charge imposed on shareholders who obtain less and also the consumers who tend to pay for goods and services and even employees who may receive smaller salary increases due to organizational 'philanthropy'. Organizations do not always satisfy the needs of society and this is evident in environmental degradation which is the result of business activities and imposing severe fines on transgressors is seemingly not enough of a deterrent. In any event, altruists agree that organizations must give back to society is some or other form.

The Anthropocentric Stance

This group of thinkers have human-centred values and believe that environmental protection is very important because nature's contributes to the welfare of humankind (Nordlund and Garvill, 2002). Such people generally prefer more sustainable lifestyles based on strong ethical grounds (Seyfang, 2006). In business-oriented circles one could argue that capitalism and its excesses and also patriarchy, are to blame for driving technology to plunder and pillage nature (Capra, 1997; Kunstler, 2005). A similar idea is proposed by Wilson (1988) who states that severe global environmental degradations are predominantly due to the capitalist system of production, distribution and consumption and we need to appreciate and protect our biological resources. An anthropocentric worldview which is essentially based on a Western and especially a Eurocentric paradigm, asserts that people are superior to all other creatures and suggests that there is an unlimited supply of natural resources thus making conservation unnecessary. If there is technological progress then there will also be material progress (Kilbourne and Polonsky, 2005).

People can use technology and innovative practices to adapt nature to suit their needs so people do not face any ecological limitations. Dunlap (1980) referred to this view of the world as the "Dominant Social Paradigm". It also proposes a strictly non-interventionist economy and to the inviolability of individual private property rights (Albrecht et al., 1982). In this paradigm, what are considered to be hard and fast scientific facts are disputable such

as for example, global warming and climate change due to greenhouse gas emissions (Myers and Simon, 1994). There is also disagreement as to how to solve environmental problem in public policy procedures.

The environment and the poor

What is urgently required by organizations is a holistic and progressive approach to stakeholder engagement which emphasizes improving the integrity of businesses in the communities in which they operate. This means there should be a necessary transformation of the contemporary intellectual hypothesis regarding the manner in which business is perceived in society. Within this paradigm, it is imperative that environmental issues include and carefully consider the impact of the degradation of the globe on the poor. Given that nature is the medium for most human to human interactions and that most of the world comprises of what we term the 'poor', it is important to conserve the planet in ways that promote sustainable livelihoods and benefits with an explicit stress on poverty reduction and issues of social justice (Brechin et al., 2003). The poor lack the needed power to induce those guilty of degrading the environment that they are due some form of recompense for unethical actions, and they cannot thus transform the malpractices of guilty parties (Elliott, 2005). Relatively poor countries become the dumping grounds for waste from richer nations and the poor very often have no defence against their leaders who accept payoffs to accept waste (Clapp, 2001).

Many countries produce waste and are unwilling to pay for its local disposal. The result is often that the waste is sent to other countries. Thus, many poisonous substances and even nuclear hazardous materials are sent from developed wealthy countries to developing poorer ones. Ironically, the United States of America, regarded as the bastion of liberty, is one such nation which has failed to ratify the 1989 Basel Convention which places restrictions on such unethical trade. The convention is equally flawed in its acceptance that waste traders can traffic hazardous materials through non-signatory countries and also export hazardous waste to signatories if any waste element can be reused as recycled material (Clapp, 2001). It is thus not uncommon for powerful political and commercial interests to have priority over any form of needed environmental stewardship. We should note for example, that the average American citizen uses about seventy times more energy than a person in Bangladesh, and this relates to most other resources as well (McKibben, 1998). Regulators and other stakeholders, need to make concerted efforts to support and promote the economic development of especially poor nations and the underprivileged groups within them, as well as all the individuals who fall victim to environmental degradation (Tarrow, 2005) the whims of greedy organizations and selfish individuals. The poorer nations are in a sense under a new form of neo-colonialism in which nations countries in the global South are obliged to remain underdeveloped so as to mollify the global North's apprehensions about global environmental degradation and loss of biodiversity (Najam, 2005).

It becomes critical to consider impacts of business on the poor especially when it comes to issues such as mining and extracting of minerals, processing of goods, modes of transportation, the use and disposal of highly toxic materials, and other aspects. Consideration of these is important as they affect human rights, freedom, security and health and safety. Thus, we see daily evidence of ecosystems being destroyed, water and air pollution, climate change and huge losses in biodiversity as our natural resources become more depleted. We view nature in instrumental terms and nature is loved for what it can provide people with, and not for itself. The concern of many is thus anthropocentric and fails to recognize the immense value of nature for itself. We are therefore faced with a myriad of very hard-hitting ethical decisions. For example, how ethical is it to burn fossil fuels which degrade our air quality and chop down the Amazon forest for furniture when it is the 'lungs' of our world? The many environmental issues we face including climate change, biodiversity loss, pollution and resource depletion, and also the significant societal and ethical scope of unacceptable business actions cannot simply be ignored if we are to be sustainable as a planet. In the context of protecting the poor, it is thus critical for consumers, for example, to be concerned about the environment, and sanction products and services that pursue conservation initiatives which seek to improve the environment (McDonald and Oates, 2006).

The UN Secretary General report on the post-2015 development agenda stipulates a number of goals as consequence of the Millennium Development Goals. It stresses people, planet and then profits as a triple bottom line. It also stresses justice and human dignity issues and includes environmental, social and economic dimensions at the macro (economy/society) level, while explicitly mentioning intentions to end poverty, and fight against inequality while striving to promote safe and peaceful societies with strong environmentally friendly organizations (UN, 2014). We can either advance the social reason for ethical conduct beyond mere compliance and the 'letter of the law' (Portney, 2008) or move into the realm of the 'spirit of the law' in which organizations manage themselves in such a manner that they become not only economically viable and steadfastly uphold the law, but also seek the genuine welfare and sustainability of society (Carroll, 1999).A spirit of stewardship is required by organizations in which they use the

earth's resources in a responsible fashion and carefully consider all societal stakeholders interests and the heritage that is left to future generations (Worrell and Appleby, 2000). There thus needs to be a fine balance between planet, people and profits in a triple bottom-line approach. The broader societal repercussions of organizational actions and societal expectations cannot be put aside. Business stewardship if viewed as an important response to the social and environmental demands for change, can enable strategic actions to inspire the values and beliefs of stakeholders and drive sustainable practices. There are frameworks and guidelines such as ISO 26000 which can greatly assist an organization in putting eco-centric CSR into operation and in promoting environmental stewardship.

The ethical climate in an environmentally friendly organization exudes care and is directly linked to deep beliefs, values and even assumptions (Denison, 1996). The ethical climate then becomes an employee's guide and serves as his or her perception of the norms of the organization (Bartels et al.,1998). While it is true that all people use natural resources and also produce waste, the ecological footprint of the globalized rich is far greater bigger than that of the poor who are localized. We have a need to further encourage organizations to adopt an ethical eco-centric approach since it is their duty to care for the environment. An anthropocentric attitude fashions a condition in which business leaders and managers are inclined to chase after only the business interests of economic growth and shareholder value at the expense of environmental ruin. If eco-centric mind-shifts are not embraced, we will not be in a position to develop in a sustainable manner and the quality of life of all people both the rich and the poor will rapidly diminish.

Sustainability is principally dependent upon effective management of the environment. Organizations thus need to be visibly environmentally responsible or else this will greatly threaten our ability to meet both the impending current and future needs. The Brundtland Commission of 1987 defined sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987) and yet, for many organizations this is meaningless and they turn a blind eye to their ethical obligations.

A holistic and balanced approach

Business organizations need to adopt a holistic and balanced, approach in which due consideration is given to the notion of the triple bottom line including 'people, planet and profits'. It is critical that governments and industries make use of effective environmental regulatory frameworks which also provide businesses with reasonable incentives as they strive to face complex environmental issues. Where there is a lack of commitment in regulation and monitoring of environmental regulations, organizations feel they can do what they like and so environmental sustainability and eco-centric behavior become compromised and the result is a degradation of the natural resources that are available.

Organizations need to engage in meaningful stakeholder engagement an become involved in practices which include stakeholders in a constructive manner (Greenwood, 2007). It is critical to developing and maintaining solid stakeholder relations with an enduring effort to consider them at all times (Habisch and Jonker, 2005). Such an approach should invariably include considered stakeholder identification, ongoing consultation, effective communication, a spirit of dialogue and meaningful exchanges between all parties (Greenwood, 2007). ISO 26000 principles for social responsibility describe stakeholder engagement as activities which are assumed to generate opportunities for discourse between an organization and its stakeholders with the purpose of providing an educated basis for the organizational decision making (ISO, 2010:4). Greenwood (2007) asserts that stakeholder engagement is generally morally neutral in orientation. However, in business, it is the quality of the parties involved which determines the reasons for any engagement with stakeholders. Thus, any engagement with stakeholders is not to automatically be associated with responsible business behaviour (Greenwood and van Buren 2010). CSR as a concept is somewhat elusive, and in the view of some intellectuals, term social responsibility is considered adequate since it means something, but not always necessarily the same thing, to all parties involved and it's not simply business related (Dyllick and Hockerts, 2002). An organization could advance its corporate image by openly pinpointing itself with chosen themes and projects which relate to its particular competences. In such scenarios, word-of-mouth becomes an important aspect in stakeholder communications (Greenwood, 2007). Eco-friendly and ethically responsible actions and behaviours must be the central utility of an organization and it remains its task to educate employees and all stakeholders of the business on the value of eco-centric business. An eco-centric code of ethics should drive all organizational actions and decision making. Internal CSR as such, should incorporate practices such as the fair treatment of employees in a workplace in which the ambience exudes respect, a fair salary for fair work, employee perks and cognisance of the fact that employees have personal lives as well. Thus all

decision-making should reflect a component of internal CSR and this invariably builds durable bonds between an organisation and its employees (Degli Antoni and Sacconi, 2013).

For a range of leaders and managers, CSR means a legal responsibility, philanthropy, social consciousness or liability while others view it as ethically socially responsible behaviour (Kotler and Lee, 2005). Irrespective of how it is viewed, CSR is dominated by an anthropocentric worldview and it requires a fundamental transformation in perception. Greater care for the environment is non- negotiable and if there are suitable and operationally sound regulations governing organizational behaviour and the environment, these will create the needed level of importance, care, and responsibility to be attached to the environment (Ferrell et al., 2010). Given that environmental problems are rampant, effectively policed laws are critical to advance the notion of environmental stewardship and this is essential when we consider that most organizations operate in a wide range of contexts in which there are varying legal rules and standards (Brammer et al., 2012). Fines are not enough to prevent environmental degradation and are often ineffectual so what is needed is a mindset shift in which there are ethically driven practices. It would also be good to have solid ethical models and frameworks created which are especially suitable to particular industries. Understanding the different types of stakeholders, and the power they may yield and how they may influence and impact the business is vital. First and foremost is a desire to obey the law and move beyond mere compliance (Emerson, 2009). The huge value of good relationships with all stakeholders cannot be over-emphasized, so that working in good faith is critical (Weinstein, 2012). Adopting a values-based system of decision-making that allows managers and leaders to consider and carefully evaluate all stakeholder needs and wants is very important (O'Riordan and Fairbrass, 2012).

An eco-centric values system needs to crafted in organizations and eventually become an integral aspect of their operating cultures. It is equally critical that board governance be applied in a way which stresses an eco-centric values-based leadership approach which promotes the idea that all business actions should include environmentally friendly activities and promote sustainability (Laplume et al., 2008). In this regard, it is also important to create an atmosphere in which both internal and external practices include CSR and stakeholder engagement policies and strategies. The role played by managers and leaders in organizations is also important in driving the notion of CSR and in stressing its value to society as such, under the umbrella of corporate citizenship (Crane and Matten, 2010). Both the vision and mission of the organization must reflect facets of CSR management and make it patently clear that it is a critical organizational task. It thus becomes important to develop a mission and robust strategic vision which revolves around ethics and the practice of corporate social responsibility.

The expectations of various stakeholder groups need to be considered by the organization (ISO, 2010). In a nutshell, it makes good sense to engage in practices that demonstrate that the organizational values include the desire to meet stakeholder needs and wants. This will aid in recruiting of values driven employees and help the organization to retain customers while it develops a desirable strong customer base (Peppers and Rogers, 2004). Innovation and creativeness are sources which support sustainability when they are undertaken with a strong ethical conviction (Weinstein, 2012; Barnes, 2013). While innovation is important, the organization should steer clear of the temptation to take short-cuts that may have the direct or indirect consequence of leading to ethical compromises which will taint the organization's reputation, credibility, standing in society and most importantly, an irreversible loss of stakeholder trust. Managers and leaders should thus demonstrate their ethical mettle by doing the right thing all the time and by dealing effectively with ethical dilemmas (Sims, 2013). This stance should be resolutely maintained even in the face of possibly diminished profits. Customers and in fact new employees are always attracted to an organization which demonstrates genuine concern for the environment and society in general and which contributes to the local community in a "win-win" scenario. Social Identity Theory informs us that employees derive part of their identity from the group such as that at work, to which they belong and most seek to be identified as CSR conscious (Tajfel and Turner, 1985). Effective internal CSR practices are those in which employees are able to develop skills and personally, drive optimal health and safety policies, create a motivational environment, decrease operational costs and enhance productivity (ElGaraihy et al., 2014).

All organizational activity should be synonymous with the notion of ethical value creation and this should be communicated to stakeholders. Effective and regular transparent communication with stakeholders emphasizing eco-centricity will serves as an interface between organizational undertakings and societal interests (Crane and Matten, 2010).

Implementing CSR

How does a company implement CSR and articulate its values so that its stakeholders are confident beyond the bottom line? Putting CSR into practice can be a daunting task. It requires not only business within legal boundaries, but also within ethical boundaries. Furthermore, it requires leaders who are willing to adhere to very high moral standards. Senior management need to be role models for the rest of the employees and make sure that regular training concerning CSR takes place (Niedermeier & Rhodes, 2002). CSR has given numerous benefits to businesses and developed an important status within business management education courses and quality research (Peloza, 2009; Ali, et al., 2010). There are those who suggest that a managerial emphasis on CSR activities mirrors the specific business requirements of a specific period in time (Waddock, 2008).

In the context of Africa, CSR is critically important. The quintessential qualities of what it means to be human such as collaboration, benevolence and empathy are essential to maintain in an organisation and beyond its wall and CSR is the ideal vehicle. In an African context, ethics is not individualistic and the concept of personhood is considered to be a fundamental or defining feature of African moral thought (Masolo, 2010). Personhood, selfhood, and humanness in the characteristic African worldview are value-laden concepts so that the definitive goal of a human being should be to become a complete person, and a genuine caring human being, who is virtuous (Metz, 2010).

It is a dynamic process in which employees in a business actively engage with each other to uncover what it is precisely that CSR means. The buy-in of employees is important and they need to stand behind their senior manager's goals and strategic vision for the business. In South Africa, for example, there is a basic ethics infrastructure in most businesses, but they are not well formulated and thought out and thus are ineffective. In certain cases, while there are Codes for appropriate behaviour, there is only lip-service to CSR and no real; commitment to ethics management on the part of senior management (Malan: 2002). It is ultimately the top executives' actions which define a company's culture. If the employees do not trust them absolutely, chaos will prevail. Clearly, the business will take its cues from society and the prevailing attitude towards CSR in the context of global societal realities.

For many employees' CSR is a new aspect in the workplace that they try to relate to in terms of past experience. They try to make sense of it and new meaning is created (Weerd, 2001) as when CSR is introduced to them in the workplace. If they do not see CSR as important, they may become victims of conflict of interest and become easy to sway in unethically compromising situations, to the detriment of both society and the business they serve. The more transparent a business is the easier it is able to uncover unethical business practice. The business must provide an environment that builds society and is conducive to employee development and self-actualisation. Senior managers who fail to engage in an investigation of their ethical actions will ultimately fail in their endeavours.

CSR should encompass a company's commitment to its employees and all other stakeholders including local communities and society at large and companies practising it, strive to maximize shareholder value. This is not done so as to be seen to be 'politically correct', but rather because it makes good sense to be socially responsible. It is after all, the 'right thing' to do. Where CSR is practised internally in an organisation and where there exists a genuine emphasis on the well-being of employees, this generates trust on the part of the employee toward the organisation and greater commitment is the result. Social Exchange theorists posit that an employee's pledge to an organisation arises from the perception he or she has of the employers' commitment and support towards them as value creators in the organisation (Settoon et al., 1996).

The business strategies of companies adopting CSR initiatives tend to focus on employees, the environment, accountability, transparency and basically good governance. When stakeholders see a synergy in thinking along CSR lines between themselves and the organisation, then they are far more likely to be committed to arrive at the vision and mission of their employer and less likely to be absent from work (Lindgreen and Swaen, 2010). Thus when an organisation is involved in effective CSR, employees feel a sense of pride and personal achievement. If the community is aware of a business being CSR sensitive, its brand and image reputation is enhanced leading to greater sales and repeat business. This is ideal for the much, sought after increased bottom-line. There are however also very distinct internal CSR practices which relate directly to the physical and spiritual workspace of employees which either motivate them or lead to them being less effective (Turker, 2009).

Customers begin to see the differences, advantages and benefits of dealing with that company while employees tend to be more loyal to companies that value them as individuals and which consider human rights to be important. Purely on a human rights basis, CSR is desirable and necessary. The reputation of a business is far more important than expediency.

The Caux Initiatives for Business encourage CSR through dialogue between all the stakeholders in a business (Caux Round Table, 2001). Commitment to CSR is on the increase globally and directors of companies now more than ever, recognise their responsibilities in society and the consequences of all their business decisions. Ideally, all businesses should have a shared vision of CSR and its implications (Hertz, 2001). Not only is CSR the right thing to engender in a business, it also makes good business sense. While investors desire a good return for heir money, they are increasingly demonstrating that CSR is a very important aspect to consider in a business when selecting an investment option. Responsibility towards society is essential on the part of a business, irrespective of how big or small it may be. While government control and regulation is also vital, businesses have an ever-greater role to fulfil in setting a correct moral course no matter how turbulent economic times may become.

Employees need to know that they have support when their ethics are challenged in the workplace. Customers and suppliers also need to be aware that they are under CSR scrutiny on the part of the business they deal with. All companies are responsible for holding the rest of the business community accountable for unethical business practice, whether in CSR or corporate compliance, or environmental or social responsibilities.

Where does the Code of Conduct fit in?

In essence, the cornerstone of a company's CSR and ethics plan is its values and the mechanism to make values known, is the Code of Conduct. The Code of Conduct is thus a multiple reference point for the ethical conduct of all employees. The Code of Conduct often includes the Code of Ethics which needs to be specific but not too detailed and should address issues such as employment practices, conflict of interest, environmental sustainability, health and safety in the workplace, control of funds and business assets and information (Hopen, 2002). Thus, once employees have a Code of Conduct, they know precisely what is expected of them so that they may act in accordance with the values of the company. The code spells out what is acceptable in business conduct (Business for Social Responsibility, 2001). By presenting employees with a Code of Conduct, they are less likely to be involved in a situation where an ethical dilemma or moral maze will face them and not know what to do. The employer lets the employees know from the outset what the minimum standards of behaviour are and what is considered ethical or unethical practice, and compromising situations are avoided. The employer thus maintains equilibrium and harmony in the workplace by bringing conditioning factors into the workplace. The Code of Conduct is thus a framework which construct meaning and creates mutual understanding between employer and employee (Weick, 1995), thus promoting CSR. Employees are asked for their inputs in order to make sure that the contents of a Code of Conduct are supported and to guarantee that employees will act in accordance with the code.

Often, employees are so involved in the ethical aspects of business that they volunteer to disclose information about unethical business conduct (Dworkin & Near, 1992). Given such dedication to ethical conduct, it is imperative that employees who opt to become whistle blowers, are provided with an easily accessible and anonymous line of communication.

Conclusions and recommendations

The advent of the Fourth Industrial Revolution has provided a way for consumers and pressure groups to perceive organisations' actions. This induces organisations to be CSR, ethically and socially more aware. In any event, organisations which are apparently more 'socially responsible' are able to strengthen their brand and augment their organisational performance. The 2016 World Economic Forum in Davos, Switzerland, highlighted that organizations will require ten vital skills for the 2020 employment landscape to be realised and for the world economy to grow (WEF, 2016).

CSR is a practice of value creation that connects organisations and society in a way that eventually leads to a sustainable planet. CSR also enhances business performance due the wants of society being somewhat met. Over and above its external focus, CSR also has an important internal aspect. Organisations should be integrating CSR into workplace and motivate enhanced employee performance. Organizations should be making CSR part and parcel of their day to daily activities. Codes of conduct should include CSR aspects supported by suitable training to ensure employee readiness and abilities and skills must be enhanced to carry out CSR activities. Especially senior management should be proficient in dealing with CSR. It is equally important that social audits should be conducted on an ongoing basis to measure organizational ethics and conduct in the area of CSR initiatives. The leaders of organizations are called upon to solve complex problems such as environmental degradation, and have critical and creative thinking ability. They should manage people well and coordinate with all stakeholders while using their emotional intelligence, good judgement and decision- making skills to provide a service driven orientation in their

organizations which implies strong CSR initiatives based on negotiation and good cognitive flexibility. A strong commitment to CSR will make their organisations' performance more profitable and they will thus gain a strategic competitive advantage.

Organizations should address the eco-concerns of stakeholders and the challenges posed by operating practices and resolve how to best respond to these. Effective communication will serve the purpose of clarifying how a business operates and why it does what it does. The leaders and managers as key decision-makers must be intellectually engaged in an all-inclusive approach to ascertain innovative ways to better assign organizational resources to achieve eco-centric outcomes which will positively impact on society and lead to organizational sustainability. An eco-centric approach must be strategic in orientation and integrated into operations while being fairly prescriptive, comprehensive and systematic, in how it deals with stakeholders. There is no doubt that organizations can play a huge role in enabling a more curative economy which is eco-centric. A commitment to sustainable environmental stewardship is critical as are enabling conditions for an eco-centric economy in which the policies of the governments of the world play a vital role in encouraging innovation and guiding sustainable development. Regulations and policies should be informed by planetary needs.

An enabling infrastructure is vital if especially poor communities are to be empowered and uplifted and to this end CSR and ethical business practices are critical. Governments and society should make it impossible for organizations which degrade the environment and destroy global biodiversity to operate. Efficient energy management systems must be sought and efforts to reduce water, energy and material consumption pursued with vigour. An eco-centric approach will enhance business profitability and sustainability.

Businesses should make their corporate values known via their Codes of Conduct. These values should clearly spell out the goals and vision of the business and should be in the public domain. There should be an unambiguous commitment to all stakeholders concerning business conduct and the setting of minimum standards, the community at large and the workplace. The CSR policy should then also include, from the Code of Ethics and Code of Conduct, a set of principles dealing with ethical corporate governance, quality assurance, environmental sustainability, acceptable standards and conduct, a social impact assessment and how local communities can be supported. All stakeholders should be engaged for their input in the CSR policy and the Code of Conduct must be written as a policy statement, accessible and relevant. There needs to be training on the Code and it should be reviewed during training and during new employee orientation (Brandl and Maguire, 2002). It is the task of management to ensure that the CSR principles of the company are upheld throughout the business. To this end, all employees must receive an intelligible written copy of the code of conduct, receive training on corporate values and their compliance with the code monitored. The code should not be 'cast in iron' but regularly reviewed. A range of diversity issues including sexual orientation, religion, ethnicity and gender could also be included in the CSR policy. Generally, it is the directors of companies who should be legally accountable for the actions of their companies. This is not to suggest that governments should not enforce corporate governance and accounting rules more. Stock exchanges could assist by collecting information on the ethical and environmental performances of listed companies and make their findings known to the public.

Recent scandals in the pharmaceutical industry   clearly show that customers will happily pay more for products and services from companies that demonstrate socially and ethically responsible business conduct. This includes quality service provision, honest dealings with all stakeholders and environmental sensitivity. Companies that opt to have strong CSR policies and effective codes of conduct, will have a competitive edge over those which do not. There needs to a balance between commercial responsibility and social responsibility. Only in this way can a business sustain itself in the long-term. However, the paramount need is that CSR be embraced at senior management level and that it be a core element in the strategic plan of a business. It needs to filter through the business from the top down to the shop floor.

Businesses which tend to avoid CSR issues, do so at their own peril and will ultimately lose momentum and fail to sustain themselves. Individual customers could also influence businesses to be more CSR conscious by factoring in business ethics and CSR initiatives into their purchases from companies. CSR should be an essential aspect of business, as it is the right thing to do and does ultimately pay off in more ways than one.

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