

Chapter 9

Identifying Corporate Social Responsibility (CSR) Curricula of Leading U.S. Executive MBA Programs

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ABSTRACT

Our society has witnessed large enterprises collapse from a disregard for Corporate Social Responsibilities (CSR) and illegal and unethical compartments. This chapter provides an understanding of the basic concepts of CSR in the context of lawful and ethical responsibilities, while recognizing the power of CSR branding. Moreover, in accordance with the theory that higher education can elevate the importance of CSR strategies, it reports the results from a qualitative content analysis study identifying explicit and implicit inclusions of CSR, law, and ethics in course titles and descriptions from 20 leading Executive Master of Business Administration (MBA) programs at institutions of higher education in the United States. The results report that while law and ethics are commonly part of the reviewed Executive MBA programs, CSR has minimal representation in these programs.

INTRODUCTION

Instances of bait and switch marketing, defective products and services, credit security infractions, poor customer service, and company-government agency complicity leave many American citizens feeling that corporations are more concerned with image rather than moral, ethical, and lawful conduct.

Not that long ago the tobacco industry claimed there was no evidence that smoking caused cancer or heart problems. In addition, there is an ongoing resistance by automobile manufactures for recalling vehicles even when dangerous defects have been identified. Moreover, various pollutants released in environmental accidents are declared as not harmful. For example, a website identified as *EPA Response to BP Spill in the Gulf of Mexico*

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(EPA, n.d.) the EPA states that they have moved all reporting of EPA actions to the *RestoreTheGulf.gov* (EPA, n.d.) website. On the new website the EPA reports that the last time that the agency posted samples for gulf waters and beach and bottom sediment was in September, 2010. While the new website leaves one to assume that the oil spill crisis is over, Young (2014), a BP oil spill litigation attorney, states that data from a Florida Department of Environmental Protection 4/15/14 daily beach oiling report show:

Yesterday's findings indicate that oil from BP's Deepwater Horizon spill is still quite prevalent. A total of 164 tar balls were collected during the survey, amounting to over two pounds of Deepwater Horizon oil product removed from these sections of beach - by one person.

Currently, Congress is holding hearings on General Motors' (GM) failure to recall over 7 million vehicles with ignition switch failures that led to at least 13 deaths (Taper, 2014; Isidore, 2014). GM continued to use the defective design despite being warned of the defects by their supplier. It remains to be seen as to whether Congress will acknowledge the complicity of the auto industry's lobbying efforts in causing these tragedies from their efforts to subvert the effectiveness of the National Transportation Safety Board (NTSB).

While these cases demonstrate CSR abuses, corporations are now beginning to realize the importance of good citizenship. Perhaps the recent catastrophic failures of Enron and Arthur Anderson have demonstrated the cost of unethical and unlawful conduct (Benston & Hartgraves, 2002). Furthermore, the globalization of corporations and their access to new markets leave little choice for these companies but to integrate new corporate values. Demonstrating the academic stance, the literature supports the perception that the development and adoption of CSR strategies can create a positive effect on corporate performance (e.g.,

Lindgreen, Yue, Maon, & Wilcock, 2012; Porter & Kramer, 2006; Werther & Chandler, 2005). However, Zimmerli, Richter, and Holzinger (2007) refer to CSR as the current "buzzword", which is based upon the belief that:

Companies are responsible not only for profits, but also for the ecological and social side effects of their economic activities. There are hardly any companies today that would not define themselves—or wish to be perceived—as a "good corporate citizen" (p.11).

This chapter describes the realm of CSR and more importantly, reports higher education's role in providing awareness and positive outcomes in CSR education. The researchers examined course curricula and content areas of 20 leading Executive MBA (EMBA) programs that emphasize and promote the importance of CSR. In particular, they searched for explicit and implicit references to CSR, law, ethics and other related terms in higher education curriculum course titles and descriptions from these 20 institutions of higher education in the United States.

BACKGROUND

Corporate Social Responsibility

Given the complexity of ever changing business and social environments, there is a great deal of confusion regarding CSR. This chapter will provide examples of CSR initiatives to encourage the reader to identify and analyze possible motives for companies engaging in CSR implementations. If academia is to promote CSR strategies through research and instruction, it must understand what motivates corporations to implement CSR strategies.

There is much discussion that centers on CSR as being more than merely a branding exercise

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(Brusseau, Chiagouris, & Brusseau, 2013; Val-laster, Lindgreen, & Maon, 2012). Moreover, CSR has become an umbrella term used to bring together several overlapping concepts defining the relationship between business and society, as well as legally and ethically guided behaviors (Matten & Moon, 2004). Nonetheless, Thumwimon and Takahashi (2010) provide a comprehensive definition of CSR from which the researchers will use as a basic definition in this chapter:

CSR refers to business decision-making linked to ethical values, compliance with legal requirements, and respect for people, communities and the environment. It is seen as more than a collection of discrete practices, occasional gestures, or initiatives motivated by marketing, public relations and/or other business benefits...viewed as a comprehensive set of policies, practices and programs that are integrated throughout business operations, and decision making processes that are supported and rewarded by top management (p. 14).

Perhaps another approach to understanding CSR is to examine personal social responsibility (PSR) by using an analogy of vehicle operators' responsibilities. Using an example of a traffic light, one can differentiate between legal, ethical, and social constructs. Traffic lights have three colors: red, yellow, and green. One can think of the red color as a legal obligation. One must stop or be in violation of that law. Yellow and green lights are not specifically legal commands, but bring to mind ethical rules open to interpretation. A driver may proceed to drive ahead with a green light and may still proceed with extreme caution under a yellow light. Green and yellow lights are ethical in nature, leaving it up to a driver to weigh self-benefit against the risks to others. Red light compliance is not negotiable, and must be obeyed to avoid legal consequences. Overall, the driver must adhere to a PSR strategy to make driving

safe and workable based upon legal requirements, ethics, and respect for other individuals. CSR is much like PSR, having thousands of "traffic lights" on which corporate decisions must be made and actions taken on an ongoing basis. Moreover, in this analogy, one must remember that states grant the privilege of driving to people; it is not a right. However, it is implied that there are responsibilities that must balance their granted authorities.

Legal Responsibilities

Because corporations are legal entities granted the opportunity to exist by their respective societies, they are members of that society, enjoying the benefits as any member of the licensing society would enjoy. Moreover, corporations have long lobbied their societies to protect their interests; so it seems reasonable that corporations should be held accountable for their fair share of social responsibility. Yet, while there are a plethora of laws and regulations governing commerce, discrimination, and the environment, because of its complexity, CSR compliance is open to interpretation. In areas where legislation has seemed to oppose the welfare of corporations, associations representing the corporations lobby governments for relaxation of current laws, and provide new laws and regulations that further benefit corporate interests. Congress, often unknowledgeable about complex industry issues, usually expects industry insiders to write and rewrite significant portions of industry regulations. Although subject matter experts are definitely assets in the regulation development process, Dorn and Levi (2006) refer to this kind of private sector involvement in the reforming and restructuring of industry laws and regulations as "inverted regulation" (p. 258) or the regulated becoming the regulators. Moreover, it is not unusual to see congressional committee members receiving significant campaign contributions from the industries that they regulate (Bennett & Loucks, 2011). Still, there are areas in which the

public demands that corporations be held accountable. Public safety and environmental concerns reside with the public in a very personal manner.

Ethical Responsibilities

Ethics presupposes the existence of personal morality and are generally rules within an industry that guide professional obligations. Areas such as confidentiality, equal pay for equal work, and diversity in the workplace are repeatedly addressed on ethical levels. However, industry ethical rules can be self-serving. For years the American Bar Association stated that it was unethical for attorneys to advertise (American Bar Association, 2014). As the practicing attorney numbers grew, completion increased, and courts decisions supported freedom of speech (in advertising) these ethical rules were reversed, rendering it ethical to advertise. While business ethics may have some basis in moral values, they should not be perceived as synonymous with personal morals. However, the public often circumscribes to the opinion that all ethical behaviors are moral and should go above and beyond what is required by law. Thus the expectations between corporations and society are often at odds.

Corporate Social Responsibility Outcomes

Successful CSR outcomes have become recognized as important to corporate sustainability. Leaders and organizations, which understand the importance of stakeholder perceptions, positively promote CSR. Employees, stockholders, regulators and the served community identify much closer with organizations that support CSR strategies (Bhattacharya, Sen, & Korschun, 2011). As a result, recruitment of quality employees and retention rates improve. Overall, corporate morale is higher and according to Joyner and Payne (2002):

There is growing recognition that good ethics can have a positive economic impact on the performance of firms. Many statistics support the premise that ethics, values, integrity and responsibility are required in the modern workplace. For consumer groups and society at large, research has shown that good ethics is good business (p. 297).

Much of the current literature speaks of CSR as being associated with branding and good public relations (e.g., Isaac, Nada, & Andrew, 2009; Lindgreen, Yue, Maon, & Wilcock, 2012; Vallaster, Lindgreen, & Maon, 2012). Reputation Institute's 2013 Global CSR RepTrak 100 study surveyed more than 55,000 consumers from 15 countries and concluded that *Microsoft* has the best reputation for CSR, as they did in the previous year. The software giant was rated number one followed by The Walt Disney Company and Google. (O'Reilly, 2013). Sterling (2012) provided an excellent example of a corporate CSR branding strategy. Sterling reported that the Ford Motor Company recently announced that:

Partnering with REPREVE, who specialize in recycled fabrics, Ford will divert around 2 million plastic water bottles from festering in a landfill to create seat fabric for the new Focus Electric vehicles. It will be the first car able to boast an interior of 100% clean technology (p. 1)

Hence, Ford Motor Company demonstrates how companies use CSR to present an image to society. However, society is not oblivious to circumstances that tend to negate positive CSR efforts. People remain skeptical in regard to corporations having society's best interest at heart. They remember how Ford blamed Firestone over the issue of Ford Explorer vehicles overturning under certain conditions despite Ford's complicity in the Explorer tire design (Noggle & Palmer, 2005). On a broader industry scale, they remember that

most vehicle manufacturers opposed the mandated installation of seatbelts in the 1960s (Russell, n.d.) and airbags in the late 1990s (History, 1998). Moreover, when one considers that auto manufacturers do not publicize that their associations fund extensive lobbying efforts against reducing pollutant emissions, increasing safety standards, or increasing fuel economy standards, the question becomes; how committed are corporations to CSR? Corporations should consider examining policies and positions that negate positive CSR strategies. Higher education must promote the idea the CSR strategies are inclusive of lawful and ethical conduct.

Corporate Social Responsibility Dilemma

A corporation's primary responsibility is to its stockholders (Friedman, 2002). The highest achievable return on investment, while protecting those investments, is paramount to the mission of a corporation. A corporation is not a government, nor a socially based charity. Thus, some argue that a corporation has no social responsibilities beyond following legal statutes and regulations. Therefore, the academic profession must research, develop and promote CSR strategies through education and training initiatives. Corporations must have leaders, managers and employees who are educated and attuned to the demands of a wide range of CSR decisions and implementations.

Corporate Requirements for Leaders and Managers

CSR branding is important. While all employees at all levels within a corporation can affect the well-being of a corporation, executive and management leadership often define the culture of CSR. Guamieri and Kao (2008) suggest that "both CSR and leadership are deeply rooted in

concepts of service integrity, and inspiration to others" (p. 41). With this in mind, the support often includes support for CSR efforts at all levels of the organization, keeping in mind stakeholder perceptions. Organizational commitment is essential. Corporate leadership must be well versed in CSR decision-making and implementation strategies. Leaders must also be cognizant of policies and activities that reflect badly on CSR branding.

A common administrative CSR strategy is to provide documentation of acceptable/unacceptable behaviors. Ferrell, Fraedrich, and Ferrell (2005) describe documentations of "codes of conduct" as an important organizational tool for influencing ethical behaviors (as cited in Rottig & Heischmidt, 2007). Valentine, Godkin, and Lucero (2002) cite a Singhapakdi and Vitell (1990) study that posits employees who worked for companies with formal codes of ethical conduct were more likely to identify themselves as being more ethical.

Another common approach to fostering CSR support is through the Human Resource Development (HRD) strategies. Thumwimon and Takahashi (2010) advocate that HRD programs should include these CSR strategies (p. 24):

1. Prepare owners and employees to understand CSR concepts.
2. Study surrounding community and employee needs.
3. Establish CSR policy and HRD for CSR policy of the company, including promoting and creating ethical workplace and setting up the simple and flexible systems.
4. Determine specific needs.
5. Establish specific CSR activities for training objectives.
6. Select CSR activities for training methods and delivery systems.
7. Implement CSR activity for training programs.
8. Evaluate CSR activity for training programs.

Employee training is an effective method of providing cognitive frameworks for employees to recognize unlawful and unethical behaviors and the consequences of such actions (Delaney & Sockell, 1992; Valentine et al., 2002).

If prevention fails, corporations have begun to adopt “whistle blowing” policies. While Godkin and Allcorn (2011) describe whistle blowing as a “career ending decision” (p. 568), it encourages ethical leadership support and ethical behavior of others in the organization. This ethical leadership must protect whistle blowers against organizational retaliation (Bhal & Dadhich, 2011). Corporate policies for supporting whistle blowing represent positive CSR strategies.

MAIN FOCUS OF THIS CHAPTER

Does Higher Education Provide Direction and Clarification?

This chapter studies the issue of higher education’s role in addressing the needs for providing executives with CSR strategy education. Higher education has been very concerned with teaching business law and ethics in response to market demands. Accordingly, many universities advocate producing future professionals equipped with the knowledge and experience needed for positive responsible contributions to society.

Mayes (2013) emphasizes a shift toward higher education focusing on ethics across all disciplines:

Much has been discussed in popular media these days about ethical behavior or perhaps the lack of it (Organ, 2003). Many of our recent economic misfortunes have been portrayed as resulting from unethical behaviors. Reports of the mortgage crisis, the savings and loan crisis, Enron, and Chernobyl are just a few examples....Continuing in the same vein; it is almost commonplace and unnecessary to provide examples of unethical behavior by government officials and employees.

Our society recognizes that we have a problem and looks to us, the field of higher education, for a solution, or at least part of a solution.

Unfortunately, image polishing and marketing campaigns without a true respect for society are not enough. Higher education must move to the forefront in providing convincing evidence and education of the benefits and strategies in CSR.

RESEARCH DESIGN

To gain perspective into what higher education currently offers business students regarding CSR instruction, the researchers investigated the curricula of Executive MBA programs through qualitative content analysis. This type of study is not unusual. Sharp and Brumberger (2013) conducted a similar study on business communications curricula from the top 50 undergraduate schools using Bloomberg’s *Businessweek* rankings for 2011.

Berleson (1952) describes qualitative content analysis as a research methodology looking at words which describe a phenomenon. Qualitative content analysis includes the systematic mapping of words and ideas (Drabble, O’Cathain, Thomas, Rudolph, & Hewison, 2014). The words are quantified by looking for repeats (similarities). Moreover, the meanings of the words are used to qualify and assign importance to the phenomenon. The process is repeated at least two times or until new meanings cannot be identified. The researchers followed an approach employed by Kuchinke’s method of studying core curricula (2002) and used in a similar report investigating the topic of “Diversity” in Executive MBA programs (Gavrilova Aguilar, Bracey, & Allen, 2012).

Population

This study reviewed twenty (20) Executive MBA programs taken from the top twenty-five (25) ranked 2012 EMBA programs compiled by Poets

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& Quants. Poets & Quants, a website serving business executives, used a composite of five major MBA rankings as published by *Bloomberg BusinessWeek*, *The Economist*, *The Financial Times*, *Forbes*, and *U.S. News & World Report*. Poets & Quants blended the most current rankings using a system that accounts for each of the rankings strengths as well as potential flaws to come up with a comprehensive ranking of EMBA programs. The list is meant to eliminate anomalies and other statistical distortions that are often present in any single ranking.

Data Collection

Once the researchers established the list of the top twenty Executive MBA programs, they collected lists of available course titles and descriptions specific to each Executive MBA program from each of the institutions of higher education's websites. The researchers recorded whether courses were part of the required core program or program electives. Table 1 exhibits the universities selected for this study in alphabetical order.

DATA ANALYSIS

After the researchers established the sample, they examined university websites for the feasibility of applying content analysis methods (Bauer, 2000). The researchers then examined course titles and descriptions using an approach similar to Kuchinke's (2002) method of analyzing core curricula. According to Krippendorff (1980), when conducting a content analysis study, explicit references are perceived as mostly objective for identifying a topic while implicit references are more subjective in nature. The researchers proceeded through the content analysis process looking for explicit and implicit references to Corporate Social Responsibility within the EMBA curricula textual content, using the meaning of Thumwimon and Takahashi's (2010) definition of CSR.

Limitations

Many Executive MBA programs are cohort driven with core programs from the regular MBA program and additional programs voted upon by the general interest of the cohorts. Executive MBA programs often were flexible in offerings year to year, incorporating weekend and global travel offerings. While most Executive MBA programs provided access to robust course titles and descriptions, occasionally the researchers had to record generic course titles and descriptions. Moreover, websites did not always provide readily available course titles and course descriptions with core and elective differentiations.

Table 1. Detailed breakdown of sampled universities (alphabetized)

| Sampled Universities |
|---|
| Columbia University (New York, NY) |
| Cornell University (Johnson - Ithaca) |
| Duke University (Fuqua – Durham NC) |
| Emory University (Goizueta – Atlanta GA) |
| New York University (Stern - New York NY) |
| University of North Carolina (Chapel Hill NC) |
| Northwestern University (Kellogg – Evanston IL) |
| Ohio State University (Fisher – Columbus OH) |
| Southern Methodist University (Dallas TX) |
| University of California (Haas - Berkeley CA) |
| University of California (Anderson - Los Angeles CA) |
| University of Chicago (Booth – Chicago IL) |
| University of Maryland (College Park MD) |
| University of Michigan (Ross - Ann Arbor MI) |
| University of Notre Dame (Mendoza - South Bend IN) |
| University of Pennsylvania (Wharton - Philadelphia PA) |
| University of Southern California (Marshall - Los Angeles CA) |
| University of Texas at Austin (McCombs-Austin TX) |
| Vanderbilt (Nashville TN) |
| Washington University (St. Louis MO) |

DISCUSSION

Typically, Executive MBA programs admit professionals with several years of managerial experience from a wide variety of institutions including Fortune 500 companies, non-profits, and small businesses. For example, the Kellogg Executive MBA program is promoted as meeting “the needs of mid-career executives who are preparing for senior management roles, and it enhances the skills and effectiveness of senior executives”, (Northwestern University, n.d.).

Most of the universities examined in this study accommodated various types of Executive MBA programs. Full time, weekend and global programs were the most common. Most of the Executive MBA programs reviewed offered between 20 to 50 courses. Most full time programs were geared to a 21 month curriculum, or four semesters and a summer session.

In general, the programs had courses in financial, managerial, and cost accounting and pricing strategies. Moreover, various leadership, management, communication, and negotiation courses were common amongst the Executive MBA programs. Macro and Microeconomics were required in most curricula. Statistics as an analytical decision making tool was consistently required as a course. Marketing, sales, and branding courses were available in most programs. Normally a capstone course was required to demonstrate that the student could apply what they had learned. Several schools provided simulation software for end of term projects. Students interested in global studies had various outreach programs which introduced them to foreign countries and economies.

However, the study found only one course with the words “Corporate Social Responsibility” in the course title. There were three other courses with the word “responsibility” in the title. It was common to find courses with the words “law”

and “ethics” in their titles. Most Executive MBA programs had at least, and sometimes both, law and an ethics courses.

Table 2 Contains a count of the explicit and implicit course title and description references to CSR, Ethics, and Law (pre-codes included) in each university curriculum. The table rows represent (anonymously) each institution of higher education and have been placed in order of the most to least number of identified references (explicit and implicit). Both core and elective courses were included in the study.

While there are similarities between course titles across Executive MBA programs, marketing efforts sometimes leave titles open to interpretation. Table 3 identifies course titles that indicate the course content is related to CSR, Ethics, or Law.

In both Tables 4 and 5 the researchers used the list of potential implicit references that could be used to identify CSR, Ethics, or Law topics included in course descriptions words such as ‘altruism, integrity, liable, dilemma, legislation, ordinance, branding, fraud, trust, value, moral, code, contract, principle, practice, policy, obligation, regulation, mandate, authority, governance, compliance, environment, social, cultural, diversity, power, politics, decency, sustainability, leadership and organizational change’ and the context around these words.

Titles alone do not completely reveal the material covered by an Executive MBA course. The researchers examined the course descriptions for evidence of implicit references to CSR, ethics, or law. Table 5 illustrates some of the phrases embedded within the course descriptions that could imply inclusions of CSR, law, or ethics course content. While it might be assumed that all Executive MBA program courses would focus on leadership and organizational change, the researchers identified explicit links between leadership development and organizational CSR, ethics, or law topics.

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Table 2. References to CSR, ethics, or law for the top 20 EMBA programs

| | Total References | Explicit Reference Title | Implicit Reference Title | Explicit Reference Description | Implicit Reference Description |
|-----------|------------------|--------------------------|--------------------------|--------------------------------|--------------------------------|
| Program A | 15 | 3 | 1 | 4 | 7 |
| Program B | 12 | 3 | 5 | 2 | 2 |
| Program C | 11 | 2 | 2 | 2 | 5 |
| Program D | 8 | 3 | 0 | 3 | 2 |
| Program E | 6 | 2 | 0 | 2 | 2 |
| Program F | 5 | 1 | 0 | 3 | 1 |
| Program G | 4 | 1 | 1 | 1 | 1 |
| Program H | 3 | 3 | 0 | 0 | 0 |
| Program I | 3 | 1 | 0 | 1 | 1 |
| Program J | 3 | 1 | 0 | 1 | 1 |
| Program K | 3 | 1 | 0 | 1 | 1 |
| Program L | 2 | 2 | 0 | 0 | 0 |
| Program M | 2 | 1 | 0 | 1 | 0 |
| Program N | 2 | 1 | 0 | 0 | 1 |
| Program O | 2 | 0 | 1 | 0 | 1 |
| Program P | 2 | 1 | 0 | 1 | 0 |
| Program Q | 1 | 0 | 0 | 1 | 0 |
| Program R | 0 | 0 | 0 | 0 | 0 |
| Program S | 0 | 0 | 0 | 0 | 0 |
| Program T | 0 | 0 | 0 | 0 | 0 |
| Totals | 84 | 26 | 10 | 23 | 25 |

Table 3. Examples of EMBA course titles with explicit references of CSR, ethics, or law

| Course Titles with Explicit References of CSR, Ethics, or Law |
|---|
| Responsibility in Global Management |
| Business, Politics, and Ethics |
| Ethics and Executive Leadership |
| Law and the Corporate Manager |
| Law in Business |
| Leadership and Ethics |
| Professional Responsibility |
| Legal Environment of Business |
| Legal and Ethical Environment of Business |
| Ethics and Responsibility in Business |
| Ethical Aspects of Management |
| Ethics |
| Business Law |
| Managing the Legal Environment of Business |
| Strategic Corporate Social Responsibility and Consulting Projects |
| Legal Environment |
| Ethics in Business |

SOLUTIONS AND RECOMMENDATIONS

Merriam-Webster (N.D.) defines altruism as “the unselfish regard for or devotion to the welfare of others”, (n.p.). Thus, the researchers were concerned with the following: “Is CSR altruistic in nature or a marketing effort to develop an acceptable brand and foster goodwill with a corporation’s stakeholders?” The researchers “word searched” all of the course descriptions and could not locate any form of the word “altruism” or “altruistic” in the text. That may affirm the apparent profit centered motivation for CSR. If and when higher education includes wide spread instruction of CSR in its curriculum, it may be assumed that

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Table 4. Examples of executive MBA course titles with implicit references of CSR, ethics, or law

| Course Titles with Implicit References of CSR, Ethics, or Law |
|---|
| Corporate Governance |
| Power and Influence in Organizations |
| Power and Politics |
| Energy & the Environment |
| Brand Strategy |
| Managing Growth & Sustainability |
| Metrics of Sustainability |
| Social Investing: Recent Finding in Management and Finance |
| Entrepreneurship for Sustainability |
| Social Sector Solutions: Nonprofit Consulting Projects |
| Health Care in the 21st Century |
| Values-Driven Leadership |

CSR acceptance in business will be based upon market or branding strategies that have positive return on investment.

In order to develop and promote CSR strategies for use in Executive MBA programs, academia should examine all higher education curricula areas to which corporations currently subscribe. Program developers, administrators, and instructors must ask “What impact can each course have on CSR?” In response to this question, the researchers suggest that some form of a social responsibility impact statement (SRIS) be created for every EMBA instructional course. Similar

Table 5. Executive MBA course descriptions with implicit reference of CSR, ethics, or law

| Course Title | Example of Description Inference |
|--|---|
| Global Strategy and Economics | (... impact of government policies...) |
| Macroeconomics | (...monetary and fiscal policy, budget and trade deficits, interest and exchange rates...) |
| Negotiation Strategies | (...people from different cultures...address multicultural and multiparty issues...) |
| Futures and Options | (...positive benefits of derivatives that have fueled growth...derivatives that have led to disasters...) |
| Macroeconomics | (...studies national and global economic activity) |
| Multinational Business Management | (...cultural, political, competitive, technological, legal and ethical environment...) |
| New Venture Financing | (...basic questions of trust and fraud...) |
| Power and Politics | (... political processes and power structures influence decisions ...political dimensions...) |
| Microeconomics for Management | (...the role of government...) |
| Business, Government, and the Global Economy | (...global economy that is strongly influenced by the “visible hand” of governments and international institutions) |
| Brand Management | (...psychological principles at the customer level to improve managerial branding decisions...) |
| Corporate Governance | (...Sarbanes-Oxley Act and its implications...) |
| Strategy and Sustainable Business | (... frameworks of sustainability...) |
| Executive Integral Leadership | (...moral and spiritual components of an effective leader...) |
| Leadership and Decision Making | (...use power and influence...) |
| Change Management | (...diverse constituencies...) |
| Ethical Aspects of Management | (...dilemmas that confront managers...) |
| Values-Driven Leadership | (...actions, philosophies and values of real leaders...) |
| Global Economics | (...Economic Policies...) |

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in nature to environmental impact statements (EIS) which describe the positive and negative environmental effects of a proposed action, the SRIS should define how all or any of the content from the course could potentially have positive or negative effects on society and individuals.

Corporate Governance courses offer higher education an opportunity to affect corporation board members exposure to CSR either directly or indirectly from colleagues having Executive MBA degrees. Board members have a fiduciary duty to the stockholders and must fully understand the implications of any CSR strategies the corporation employs. Moreover, the board of directors may express interest in initiating CSR strategies. In addition, abuses of ethics and illegal acts by board members have led to corporate failures.

Executive and Leadership Development courses offer higher education the vehicle for proferring CSR strategies to current and future business leaders and managers. While the employees enjoy the affiliations with CSR corporations, the executive and management levels initiate, drive, and support the sustainment of CSR strategies. Abuses of ethics and illegal acts by executives and managers have led to CSR fiascos.

Marketing and branding courses offer higher education opportunities to educate students on the worth of CSR on short and long term strategy implementations. These courses are excellent ways to implement successful CSR strategies which educated society on the research and development efforts that a corporation makes to provide services and products consumers require. However, marketing and branding efforts which deceive and/or omit relevant information can damage CSR efforts.

Finance and Accounting courses are often the backbone of CSR strategies. These courses provide a comprehensive look into the workings of a corporation. Investors and lenders need this critical information for financial support. Positive CSR models include open and honest reporting of information used for investment risk assessment. Misuses of this discipline can result in catastrophic

corporate failures resulting in massive losses. Enron, WorldCom, and Tyco are excellent examples of failed CSR by misuse of finance and accounting rules and regulations (Freeman, Stewart, & Moriarty, 2009).

Research and Development related courses drive innovation. Positive CSR issues include environmentally sound technologies, humane testing, product sustainability, and consumer safety. Misuses of research and development can severely damage CSR strategies leaving a corporation with “bad-press”, at a minimum, and in continual litigation.

Acquisition and Production courses often include cost and availability sensitive topics. Positive CSR includes using business partners who share similar CSR ideals and policies. Misuse of acquisition and production processes often leads to partnerships with enterprises which tarnish the corporation’s image and CSR strategies. A prominent athletic shoe and clothing company is still known for partnering with foreign firms which employ child slave labor (TED, n.d.).

Human Resource Management and Development courses represent large numbers of legal and ethics challenges.

The globalization of business had made altruistic CSR difficult to strategize. For example, an American company who had products made in developing countries to sell in the United States could face a variety of conflicting CSR issues. While countries with few labor laws and no pollution controls may provide a company with the ability to compete in a very competitive market, the CSR implications can be devastating. Unfortunately, society looks favorably on companies who practice CSR at home, yet ignore corporate irresponsibility beyond its borders. One only has to read about Chinese employees of Foxconn, a factory for Apple, who have been reported as jumping out of factory windows to commit suicide to know that Apple might have a serious CSR problem in China (Sarno, 2012).

Academics must lead the way to an understanding of the global implications of CSR. Corporate leaders must look at sustainable long term policies. Global conditions will always be in a rapid state of change. Moreover, higher education must formulate CSR impact statements on every EMBA course. Raising corporate awareness in every aspect of management will promote the concept that CSR is important.

FUTURE RESEARCH DIRECTIONS

The increased public concern for Corporate Social Responsibility initiatives will create a plethora of research opportunities for higher education. However, higher education needs to ask itself if research is going to make a difference. Every researcher must extend their reach beyond the process of publication and use their findings to promote education and training of leaders and managers on the benefits of CSR.

First, higher education must research CSR and the marketplace. Researchers must identify branding and its effect on the bottom line. They must differentiate between short term profits and long term sustainability. Furthermore, research on corporate actions which could jeopardize CSR branding efforts should be identified using risk assessments.

Second, higher education must encourage corporations to move beyond CSR as just a branding strategy. CSR research has to promote the idea of building a culture of CSR at all levels of the organization. Empathy for the human condition at all levels is imperative. New human resource development research should demonstrate the importance of attitudes and individual contributions to further CSR initiatives and strengthen human resources.

Finally higher education must provide strategies for CSR implementation. Research in both successful and unsuccessful CSR strategies and the underlying motivations can provide a great

deal of insight on what works and what does not. Higher education must seize the opportunity to provide strategies for continual CSR program development.

As outstanding CSR curricula are identified, additional studies can be designed to identify the influence that leadership development and organization change curricula have on CSR outcomes. Graduates can be surveyed to identify what influence they have had on CSR organizational change initiatives. Higher education must support what society owes its children and its children's children.

CONCLUSION

This chapter summarizes results from a study which indicates that higher education has not consistently addressed CSR in leading Executive MBA programs. While there is evidence of coursework in business law and business ethics in most of the Executive MBA programs studied, there was little evidence of CSR. Most of the sampled universities provided little, if any, exposure to CSR in their Executive MBA programs. The researchers found over 20 explicit references to law or ethics from the course titles they reviewed and another 10 implicitly linked course titles, but only one course has CSR as part of its title. While some additional implicit references to CSR existed in the course descriptions, it appeared that CSR was largely a side issue to most Executive MBA programs.

This chapter recommends that higher education take a more direct role and develop course social responsibility impact statements and educate students on various CSR strategies in various courses, promote the idea of sustainability, and provide an understanding of the risk of spin and deceit. Students must understand that corporations are granted the privilege of existence and protection by society and must shoulder the responsibilities that come with these privileges. Society believes, if not expects, that "Doing well and doing good can go hand in hand" (Guamieri & Kao, 2008, p. 35).

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KEY TERMS AND DEFINITIONS

Business Ethics: What a person is obligated to do in his corporate duties.

Business Law: Laws and regulations that business is exposed to during the course business activities.

Corporate Altruism: The actionable concern for the welfare of society, even when there is a corporate sacrifice for undertaking such actions.

Corporate Branding: The development of a recognized company name used to promote product and services.

Corporate Culture: The human behavior, attitudes, and artifacts that define the values, beliefs, and activities of corporations.

Corporate Social Responsibility: Self-regulation policies adopted by corporations regarding legal, ethical, and international norms including environmental protection and stakeholder considerations.

Dilemma: Problem with two potential outcomes, both which are not totally acceptable.

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Diversity: Cultural or demographic differences among individuals.

Explicit Identifier: Terms used in content analysis to classify directly or specifically.

Governance: The authorized process of defining and interpreting rules used to regulate decision making and organizational activities.

Implicit Identifier: Terms used in content analysis to classify by inference or description.

Morals: Personal guidelines rendered from religion, culture or philosophy defining “right or wrong”.

Policies: Defined guideline used to direct and support decisions and actions.

Strategy: The planned means to an intended end.

Sustainability: The ability for a corporation to endure despite diverse and changing business and political climates.

Values: The personal measurement of importance a person places on another person, or actions, objects, or properties; often associated with morals and ethics.