Index

Note: Page numbers containing *t* and *f* in italics represents table and figures respectively

accounting-based measures of CFP 38

action
  guidelines for business 19
decision-making 19
immora 25
moral aspects of 16, 22
motivation of 12
scenarios classified by 112
affective commitment 89, 94
amoral behaviour 21–2, 31
ANCOVA analysis 74–5
ANOVA analysis 70, 75–8
apartheid regimes 25
Aristotelian business ethics 14
as-if-moral behaviour 21
attention, towards BE and CSR 17–18
attitude of employees 86
  see also motivational aspects and CSR, study
attitude towards business ethics
  (ATBE) 9, 62
amount and percentages per country of respondents 69
ANCOVA analysis 74–5
ANOVA analysis 70, 74–8
assumptions 65–6
Attitude Towards Business Ethics Questionnaire (ATBEQ) 63, 68, 70, 75, 76
codes of conduct and business ethics programmes 67–8
corruption, perception in different countries 80–81
country cluster analysis 74, 74
cross-cultural ethics research 64
data collection and analysis 68–75
design of research and level of observation 68
differences within Europe concerning 63–4
employer–employee relationship 81–2
European regional difference 79–83
France and Sweden, differences between subsidiaries 82–3
F-ratio 77
honesty, perception in different countries 80
morality, perception in different countries 81
overview of variables 64–8
perception of business ethics,
  comparison of Greece and Portugal 81
result analysis 75–8
Romania, market orientation in 82
sample population considered 64
statistical analysis 70, 74–8
Tukey’s honestly significant difference (HSD) 77
value for Levene’s test 76–7
Varimax and Oblimin rotation analysis 70–73
Attitude Towards Business Ethics Questionnaire (ATBEQ) 63, 68

Tobias Gössling - 9780857932389
Downloaded from Elgar Online at 12/28/2018 09:29:01PM via free access
attitude towards helping others 107, 109–10, 112–13, 117, 120
attitude towards philanthropy of companies 107, 109, 112–13, 117, 120
authority 23
awareness of CSR 86, 88, 93f, 94
bad conscience 23, 24t, 25–8
bottom of pyramid (BoP) countries 9
micro-insurance 129
MNEs in 128
poverty issue 127–8
premium of the customers see willingness to share responsibility towards poor people, study
bribery 3, 5–6, 66
bridging 39
buffering 39
business ethics (BE) 11, 35
classification of different approaches in context of 15
career 19, 80
concept of 1
and corporate social responsibility 12–14
importance of 76t, 78t
indicators for different approaches in 14, 17
business ethics (BE) and CSR 35–6
business performance consequences for 11
effects of CSR on 8
carroll, a. b. 128–9
social performance model, categories of 50, 51
social responsibilities, categories of 87
cause-related marketing (CRM) 107
chain of custody ix
charity 36
child labour 2, 62, 104, 107, 110
Christian ethics 14t
code of conduct 2, 21, 47
code of ethics 66, 68
CO₂ emission 2

Cohen’s Kappa 52
collectivist 81–2
commitment, effects of CSR on 7
Committee Encouraging Corporate Philanthropy (CECP) 105
communication 30
community day 2
community relations 36
Confucian approach, in BE and CSR 14t
constitutionalists, approaches towards BE and CSR 16
consumerism 103, 107, 110
content analysis, of corporate disclosures 37
continuance commitment 89
corporate citizenship 11
corporate disclosures content analysis of 37
of social concerns 37
corporate financial performance (CFP) 4, 37
categories 38
environmental dynamics and 4 1–2
firm market value and 39
impact on mutual funds 39
stock market performance 41, 44
importance in Latin America 39
South Africa 41
non-market strategy and 39
quality of management and 42
relation with CSP 37, 40–41t, 42–6
corporate philanthropy 43, 45, 103, 105–6, 110
corporate reputation ratings 37–8
corporate social performance (CSP) 4, 36
approaches to measuring 36
categories of 37–8
definition of 37
environmental dynamics and 41–2
firm market value and 39
corporate social performance (CSP)
(continued)
impact on mutual funds 39
stock market performance 41, 44
importance in Latin America 39
South Africa 41
market-based measurements for 38
non-market strategy and 39
quality of management and 42
relation with CFP 37, 40–41t, 42–6
organizational size, financial performance and environmental performance 42
shortcomings of research 125–7
corporate social responsibility (CSR) 1
business ethics and 12–14
classification of different approaches in context of 15
concept of 60
effects on business performance 8
commitment 7
reputation 6
future of 127–9
and global responsibilities 129–30
importance of 11
indicators for different approaches in 14, 17
motivational consequences of 9
myths about 124–5
policies 85–6, 101
reports 50–53, 58, 126
social phenomenon of 17
tools of 11
cost–benefit analysis 3, 20
cultural diversity and CSR
cultural impact on perception of businesses 62
values and ethics 65
culture, defined 64–6
importance and meaning of business ethics 62–3
work-related moral judgements 61–2
see also attitude towards business ethics (ATBE)
decision-making factors influencing 26
organizational 12, 15–16
for profit-maximization 28
dialogue 80, 82, 129
differentiation strategy industry sector 43
directly and indirectly economic 24t
domestic politics 80, 82
Dow-Jones Sustainability Index 47, 126
economic consequences 11, 22, 28
empirical evidence 13, 36, 103
empiricists, approaches towards BE and CSR 17
ethical consumers 103, 113
economics 14t
Ethics and Compliance Officers Association (ECOA) 13, 32
Ethics and Public Policy Analysis: Stakeholders’ Interests and Regulatory Policy 16
economics officer 1
ehos 8, 15
European Association of Business Schools 5
European Business Ethics Network (EBEN) 2, 13
European Commission 124
evaluation 11, 19, 49, 52, 96, 119
executive power 24t
external institutions 23
extrapolation, principle of 30
fair trade 3, 5, 104, 107
feminine country 81–3
firm market value and CSR, relationship 39
Forest Stewardship Council (FSC) 3
formal institution 33
Fortune 37
moral (continued)
judgement 21, 61, 65, 67, 100
motivation 22, 27
rationality of 33
philosophy 1, 13, 15–16, 22, 33, 35
preferences, dimension of 28
quality 32
reasoning 21
time 27
training 12
moralists, approaches towards BE and CSR 15–16
morality 14

cognitive processes 20
condition for 21
demand for 33
economics of 28–32
individual 20–22
markets of 32–4
post-Kantian tradition of stages 21
price of 26, 28, 32, 34
reasoning and 21
as restriction and preference 26–8
as set of institutions 24–6
moral management
for purpose of profit 12
and societal demands 12
tools of 11
moral stages, Kohlberg’s theory of 21
Moskowitz and Business Ethics 37
most admired companies 9, 49, 55, 126
motivational aspects and CSR, study
concept of attitude 88
conceptual model and hypothesis 93
Cronbach’s alphas 96, 97
employees’ attitude 88
employees’ awareness of the CSR policy 93, 100–101
hierarchical regression analysis for predicting attitude, commitment, satisfaction 98–91
job satisfaction 88–9
Kaiser–Meyer–Oklin value 95–6
organizational commitment 88–9, 92
organizational identification, aspect of 91–2
principal components analysis (PCA) 95–6
regression analysis 95
relevance of research 86
reliability analysis 95
research design 93–5
responsibility attitude of employees 90
result analysis 95–9
social identification, aspect of 90–91
socially responsible attitude of employees 93, 101–2
theoretical background 86–92
Varimax rotation 96
VIF (variance inflation factor) 98
work motivation 88–90
multinational enterprises (MNEs) 61, 65, 67, 128, 130
myths about CSR 124–5
national culture 66, 74
nationalities 14
non-governmental organizations (NGOs) 104, 122, 129
non-market strategy and firm’s performance 39
normative theories 8, 13, 15–16, 19, 62, 103
opportunistic behaviour 12
organizational commitment 86, 88–9, 92
organizational/corporate culture 66
organizational decision-making 12, 15–16
organizational identification, aspect of 91–2
organizational responsibility 103–4, 123, 125, 127
organization, and benefits of adopting CSR 87–8
### Index

<table>
<thead>
<tr>
<th>Personality of individuals</th>
<th>22, 24t, 32</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal values</td>
<td>67</td>
</tr>
<tr>
<td>Philanthropic programmes</td>
<td>36, 50–51, 54, 57t, 58–9, 110, 118, 120</td>
</tr>
<tr>
<td>Philanthropy</td>
<td>37</td>
</tr>
<tr>
<td>Poor countries</td>
<td>9, 105–6, 121</td>
</tr>
<tr>
<td>Power</td>
<td>12, 63, 80–82, 122</td>
</tr>
<tr>
<td>Power distance</td>
<td>80–82</td>
</tr>
<tr>
<td>Practitioners</td>
<td>11–13, 36, 124</td>
</tr>
<tr>
<td>Pragmatists</td>
<td>15t, 16, 17t, 18</td>
</tr>
<tr>
<td>Pragmatists, approaches towards BE and CSR</td>
<td>16</td>
</tr>
<tr>
<td>Preferences, rationality of</td>
<td>27</td>
</tr>
<tr>
<td>Price</td>
<td></td>
</tr>
<tr>
<td>Discrimination</td>
<td>29</td>
</tr>
<tr>
<td>Price discrimination of morality</td>
<td>3, 20, 26, 31–4</td>
</tr>
<tr>
<td>Prior donation behaviour</td>
<td>107, 110, 112, 117, 120</td>
</tr>
<tr>
<td>Profitability</td>
<td>3, 35–6, 38, 43, 104–5, 125</td>
</tr>
<tr>
<td>Profitability and CSR, measurement approaches dimensions</td>
<td>36</td>
</tr>
<tr>
<td>Economic performance</td>
<td>37</td>
</tr>
<tr>
<td>Profitability and CSR, relationship importance in Latin America</td>
<td>39</td>
</tr>
<tr>
<td>South Africa</td>
<td>41</td>
</tr>
<tr>
<td>Within small firms</td>
<td>44</td>
</tr>
<tr>
<td>In supermarket industry</td>
<td>43</td>
</tr>
<tr>
<td>Profit maximization</td>
<td>11–12, 16, 28</td>
</tr>
<tr>
<td>Moral management for purpose of</td>
<td>12</td>
</tr>
<tr>
<td>Punishment</td>
<td>21–5, 31</td>
</tr>
<tr>
<td>Quasi-moral behaviour</td>
<td>21</td>
</tr>
<tr>
<td>Rational choice</td>
<td>22–4</td>
</tr>
<tr>
<td>Reactive reasoning</td>
<td>12</td>
</tr>
<tr>
<td>Recycle</td>
<td>2</td>
</tr>
<tr>
<td>Regulations</td>
<td>8, 66, 87</td>
</tr>
<tr>
<td>Reputation</td>
<td></td>
</tr>
<tr>
<td>Effects of CSR on</td>
<td>6</td>
</tr>
<tr>
<td>Management</td>
<td>14t</td>
</tr>
<tr>
<td>Research design</td>
<td>64, 93–5, 98, 111</td>
</tr>
<tr>
<td>Responsibility</td>
<td></td>
</tr>
<tr>
<td>Attitude</td>
<td>90, 95–6, 97t, 98–100</td>
</tr>
<tr>
<td>Management</td>
<td>10</td>
</tr>
<tr>
<td>Responsiveness</td>
<td>14t, 37</td>
</tr>
<tr>
<td>Rule-following behaviour</td>
<td>21</td>
</tr>
<tr>
<td>Sanctions</td>
<td>23, 27–8</td>
</tr>
<tr>
<td>Economic consequences of self-regulation</td>
<td>47, 67</td>
</tr>
<tr>
<td>Shadow prices</td>
<td>20</td>
</tr>
<tr>
<td>Shared social responsibility</td>
<td>106–7, 118, 122</td>
</tr>
<tr>
<td>Smirich, L.</td>
<td>66</td>
</tr>
<tr>
<td>Social contracts</td>
<td>14t, 33–4</td>
</tr>
<tr>
<td>Social identity theory (SIT)</td>
<td>62, 86, 90–91, 100</td>
</tr>
<tr>
<td>Social institutions</td>
<td>23, 25, 30, 31, 33–4, 62</td>
</tr>
<tr>
<td>Socially desirable answering</td>
<td>104, 113</td>
</tr>
<tr>
<td>Socially responsible investment (SRI) strategies</td>
<td>43</td>
</tr>
<tr>
<td>Social performance model</td>
<td>50–51</td>
</tr>
<tr>
<td>Categories of</td>
<td></td>
</tr>
<tr>
<td>Of an organization</td>
<td>6</td>
</tr>
<tr>
<td>Social programmes and pollution control</td>
<td>37</td>
</tr>
<tr>
<td>Social responsibility</td>
<td></td>
</tr>
<tr>
<td>Categories of</td>
<td>87</td>
</tr>
<tr>
<td>Vs. charity</td>
<td>36</td>
</tr>
<tr>
<td>Concept of</td>
<td>36</td>
</tr>
<tr>
<td>Social role conceptions</td>
<td>58–60</td>
</tr>
<tr>
<td>Societal demands</td>
<td>12, 61, 101</td>
</tr>
<tr>
<td>Stakeholders and CSP–CFP link</td>
<td>41</td>
</tr>
<tr>
<td>Supply chain</td>
<td>129</td>
</tr>
<tr>
<td>Sustainability</td>
<td>87, 124, 127–8</td>
</tr>
<tr>
<td>Sustainable development</td>
<td>87</td>
</tr>
<tr>
<td>Telecommunications company</td>
<td>93</td>
</tr>
<tr>
<td>Theft vs. charity</td>
<td>105–6</td>
</tr>
<tr>
<td>Third Reich</td>
<td>25</td>
</tr>
<tr>
<td>Tools</td>
<td>1, 3, 9–12, 17</td>
</tr>
<tr>
<td>Tradition</td>
<td></td>
</tr>
<tr>
<td>Academic</td>
<td>15, 18</td>
</tr>
<tr>
<td>And business ethics (BE)</td>
<td>35</td>
</tr>
<tr>
<td>And cultural differences</td>
<td>62, 64</td>
</tr>
<tr>
<td>Post-Kantian</td>
<td>21</td>
</tr>
<tr>
<td>Respect for</td>
<td>79</td>
</tr>
</tbody>
</table>

---

Tobias Gössling - 9780857932389
Downloaded from Elgar Online at 12/28/2018 09:29:01PM
via free access
training 2, 5, 12, 32, 35, 64, 66–7, 80, 83–4
transaction costs 29–30, 32–4
triple bottom line 87
turnover intention 88–9, 92
uncertainty avoidance 80–83
UN Global Compact standard 47
violence, in domestic politics 80, 82
virtue 14r, 19
Western insurance companies 106
width of the role conception of a business (WoRC) 48
Chinese companies 56
content analysis on the CSR reports 50–55
correlations between the attention of company and types of responsibilities 57–8, 57t
data analysis 55–8
data sources 48–55
definition of WoRC 50
focal points of responsibility, analysis 52
Fortune Most Admired Companies study 49
Mexican companies 56
relationship between WoRC and success in dealing with social demands 53–5, 55t
result analysis 58–9
role conception of a business regarding its social responsibilities, as a variable 50
Russian companies 56
selected attributes 49
South Korean companies 56
types of responsibilities, analysis 52, 53–4
USA's companies 56
willingness to donate (WTD) 107–11, 119
willingness to pay (WTP) 107
willingness to share responsibility towards poor people, study
consumers' attitudes to donate of micro-insurances, hypotheses 108–10, 115
consumers' attitudes towards philanthropy, hypotheses 110–11, 115r, 115–21
correlations and tolerance values 117
data collection and analysis 113–14
donating behaviour analysis 112–13
effect of the insurance premium on the WTD 111–12
teta-squared statistics 115–16
findings 118–21
hypotheses 108–11
ordinal regression analyses 116–18
reliability of research 113
research design 111–13
result analysis 114–18
scenarios used in WTD 111–12, 112r, 115t
T-test analysis 115
willingness to donate (WTD) 107–8, 111–13, 120–21
willingness to pay (WTP) 107–8
Z-test analysis 116
window dressing 12, 50, 105–6
win–win situation 11
work behaviour 7–8, 89
work-related moral judgements 61–2