

## **CSR at Work: Considering Corporate Social Responsibility from a Motivation to Act Perspective**

**Margaret Doheny**  
**University of New Hampshire**

**Jennifer A. Griffith**  
**University of New Hampshire**

*In the wake of wide-spread unethical behavior in the private sector, consumers began to attend to the corporate social responsibility (CSR) policies businesses instituted. Consumers may assume that organizations with CSR policies are motivated to implement CSR policies at similar rates. However, there is little evidence to suggest that this is the case. This case-based review applies a conceptual model and addresses calls to assess motivations to engage in CSR. Our results show that motivations to act depend on the focus of CSR policies, and global assessment of CSR initiatives do not appear to be a valuable assessment of intentionality.*

### **INTRODUCTION**

The definition and purpose of corporate social responsibility (CSR) has shifted substantially over the last several decades. Traditional perspectives hold that the sole legal responsibility of any business is to maintain profitability as a means to serve its shareholders (Friedman, 2007). However, further thought about the interactional relationship between businesses and the communities in which they operate extended CSR into questions about the role and well-being of stakeholders (e.g., employees, shareholders, communities) rather than shareholders (e.g., stock owners) alone. As such, ethical (Carroll, 1979), and then voluntary, responsibilities (Carroll, 1991) to stakeholders have been pushed to the forefront in the evolving conversation about CSR initiatives.

As our understanding of CSR branched from shareholder to stakeholders, a common concern about organizational CSR initiatives was the potential burden on firm financial performance. However, in a meta-analysis that spanned 52 studies and 33,878 responses, Orlitzky, Schmidt, and Rhynes (2003) found that CSR initiatives that focused on social and environmental responsibility were worth the investment. Specifically, the authors reported that a firm's reputation with respect to CSR is highly correlated with the firm's financial performance. These robust findings lend support to the important role that external stakeholders play in the firm's financial performance.

Developing, promoting, and reporting CSR activities and integrating CSR into the fabric of the executive board is becoming more commonplace for organizations. For instance, more than half of *Global 500* multi-national corporations formally report their CSR activity (Williams, 2004). Firms are also

reporting increases in their CSR efforts year over year (Kiron, Kruschwitz, Haanes, & Velken, 2012), and some firms have integrated CSR into their executive responsibilities in the form of Chief Sustainability Officer (Kiron et al., 2012; Strand, 2013).

As CSR has become more integrated into the fabric of modern businesses, researchers have worked to more fully elucidate the dimensions, mechanisms, and outcomes associated with CSR. There have been multiple reviews of the CSR literatures in an attempt to first define and then categorize CSR efforts. In their comprehensive review of 588 articles and 102 books and book chapters, Aguinis and Glavas (2012) built upon the work of Clarkson (1995)'s 10-year review of CSR to provide a summary of the literature from three levels of analysis and explain the various frameworks of CSR policies. In short, Clarkson argues that CSR can be effectively evaluated by considering the relationships the firm develops with stakeholders, and, by extension, one's motivation to act in accordance with relationship-oriented goals, thereby advancing a model of stakeholder management (Freeman, 1984). Others have validated and expanded this model in principle (Preble, 2005), including Aguinis and Glavas (2012) whose review prominently featured a focus on stakeholders and relationships. However, intent and motivation to act has yet to be specifically examined.

## MOTIVATION TO ACT

While most of the past CSR research has focused on the connection between CSR and financial performance (Margolis, Elfenbein, & Walsh, 2007; Walsh, Weber, & Margolis, 2003), there is a growing call to focus on *why* firms and individuals engage in CSR (Campbell, 2007; Aguilera, Rupp, Williams, & Ganapathi, 2007). Bovée and Thill (2015) provide a starting point for such a taxonomy. Spanning decades and disciplines, their framework evaluates the various reasons that firms may engage in CSR initiatives and categorizes the various approaches into four major categories (i.e., minimalist, cynical, defensive, and proactive) to explain firms' overall motivations to act.

The minimalist perspective adopts Friedman's (2007) approach. In short, the primary ethical responsibility of businesses is to obey the law. Friedman and others that advocate for the minimalist approach contend that running a business within legal boundaries should precipitate goods and services at a reasonable price within a competitive marketplace. Further, proponents of this view argue that extending beyond on the minimalist perspective risks blurring the lines of business obligations. Namely, they argue that when businesses adopt other CSR perspective, firms may shift social policy priorities and guide *public* funding, thereby creating undue influence outside the sphere of the marketplace.

On the contrary, defensive, cynical, and proactive perspectives propose that organizational CSR policies that extend beyond legal requirements serve a financial and social benefit to organizations. CSR initiatives classified as defensive and cynical approaches occur only after a negative event has been discovered or publicized. Defensive CSR approaches involve responding to pressure from charitable organizations or activist groups or after having been publicly embarrassed as a result of their (lack of) CSR policies and/or unethical behavior (Low & Davenport, 2005). In short, defensive CSR is an attempt to atone for a firm's ethical failings. Cynical CSR approaches, on the other hand, involve superficial marketing campaigns that paint companies engaging in unethical behavior in a more favorably light (Delmas & Burbano, 2011). This practice, also referred to as "greenwashing", occurs when firms market themselves as sustainable or socially responsible without actively changing policy or implementing CSR plans (Ramus & Montiel, 2005).

Finally, organizations also may engage in proactive CSR initiatives (Carroll, 1979). In these cases, executives and organizational leaders often integrate CSR into their firm's values and mission. These firms propose that they have responsibilities beyond legal responsibilities and profitability. Instead, these organizations adopt some variation of the triple bottom line, which considers people (i.e., members of community, employees), planet (e.g., local and global environment), and profit in considering their ethical responsibilities (Smith, 2016).

Using this motivation to act perspective, the present effort merges narrative review and observations from real-world CSR plans, efforts, and reporting to classify activities beyond broad definitions by taking

into account the underlying motivations for CSR efforts – answering the call of Aguinis and Glavas (2012) to explore the mechanisms that drive CSR policies within organizations.

## REVIEW OF SELECT INDUSTRIES

### Beverage and Food Industry

#### *PepsiCo.*

PepsiCo is quite transparent when it comes to advertising their CSR initiatives and commitment to their triple bottom line (i.e., people, planet, and profit). In fact, PepsiCo was included on Fortune Magazine's Change the World list in 2016 and named one of the World's Most Ethical Companies by Ethisphere for the last 10 years (PepsiCo, 2017). PepsiCo's current CSR initiatives address critical issues such as fresh water waste, food waste, energy, and packaging reduction within the international agriculture sector (PepsiCo, 2017). In particular, PepsiCo emphasizes their progress in decreasing gas emissions through the use of electric and compressed natural gas engines (O'Connell, 2017). In these regards, PepsiCo has clearly taken a proactive approach to CSR initiatives. However, there are other environmental effects of which PepsiCo has not been proactive about addressing.

Palm oil plantations and jungles are located mostly in the heart of Indonesia where many endangered species currently reside, including orangutans (Lam, 2014). Many companies, including PepsiCo, rely on groups and organizations that engage in clear cutting, or the mass removal of trees within a targeted area (Lam, 2014), to acquire the palm oil used within their products and packaging. Deforestation – a consequences of clear cutting - has been cited as a contributor to climate change and noted as a potential factor in declining biodiversity (Tinker, Ingram, & Struwe, 1996). Many have pleaded with the PepsiCo CEO, Indra Nooyi, to address this particular issue (Lam, 2014). PepsiCo has provided consistent sustainability reports that address other topics related to climate change and environmental sustainability that addresses their water consumption patterns, organic farming practices, greenhouse gas emissions, and natural resource consumption. However, it was not until September 2016 that PepsiCo released a plan of action for addressing palm oil concern. Currently, PepsiCo is able to trace 72% of palm oil sources in their supply chain, but they hope to reach 100% within the year (PepsiCo, 2015) and sustainably source 100% of the palm oil they use by 2020 (PepsiCo, 2016). While sourcing of palm oil is only one link in their supply chain, PepsiCo is a multi-national corporation with numerous subsidiaries (e.g., Quaker Oats Company, Tropicana Products, Frito-Lay, etc.) that are household names in their own right. PepsiCo and many of their subsidiaries require the use of palm oil in products and/or packaging, and addressing this supply chain issue could have a widespread positive impact on sustainability policies adopted by other corporations – large and small.

In addition to sourcing concerns, PepsiCo was strongly opposed to genetically modified organism (GMO) labeling (Woodruff, 2012) of their products. In 2014, PepsiCo released their Sustainable Agriculture Policy where they report “optimiz[ing] the use of pesticides, nutrients, and other agrochemicals” (PepsiCo (b), 2016). However, this document did not disclose the use of GMOs across their subsidiaries, and failure to do so could potentially derail involvement with well-known non-profits partners such as Feed the Children (Burlingame, 2015). Perhaps in light of these partnerships or as a response to Vermont's state law requiring GMOs be listed under nutrition facts (Morran, 2016), PepsiCo has begun to include GMO labels on some of their products such as soda and potato chips from Frito Lay (Monaco, 2016).

As of 1991, Lipton has been a subsidiary of PepsiCo due to a joint venture between Unilever (Pepsi-Lipton, 2017). Lipton is one of the largest tea producers in the world and is well known for their partnership with the Rainforest Alliance. Their goal is to have 100% sustainably sourced tea by 2020 with a Rainforest Alliance Certification (RAC). However, consumers interested in tea from truly sustainable sources should be looking for a tea that is also Fair Trade Certified (FTC). While FTC and RAC both focus on lifting farmers out of poverty and providing resources to support environmental efforts (McAllister, 2004), the Rainforest Alliance requires only 30% of the company's products to be ethically and sustainably sourced to achieve certification (Trauben, 2009). As a result of less stringent

requirements, corporations may place the Rainforest Alliance emblem on their products as a marketing tool. Previous research indicates that consumers do not dedicate much time or effort to understanding product sourcing or sustainability (Ethical Consumer, 2007), so even those who want to play a role in environmental conservation efforts may think that they are contributing equally by purchasing RAC-endorsed products. In truth, RAC may or may not apply to the product they are purchasing (Trauben, 2009).

#### *Kraft-Heinz Company.*

Kraft-Heinz Company, herein referred to as Kraft, is the fifth largest food and beverage corporation in the world (Feeney, 2015). Since 2015, Kraft has reported a number of their own subsidiaries (e.g., Philadelphia, Tassimo, Maxwell House) have made measurable strides toward sustainability, but, as of 2017, Kraft did not have any sustainability reports available to the public. However, Kraft reported that they will use capital pulled out of a \$143 billion bid to buy Unilever to invest in CSR programs and reduce their carbon footprint (Giammona, 2017). In terms of plans, in 2015 Kraft announced a set of sustainable goals to achieve by 2020, including reducing greenhouse gases by 15%, reducing overall energy consumption by 15%, reducing water consumption by 15%, and reducing solid waste sent to landfills by 15% (Kraft-Heinz, 2015). While these are worthy goals, to date Kraft has not released information regarding their goal progress or strategies for implementation.

Like PepsiCo, Kraft's products use a substantial amount of palm oil (Rainforest Action Network (b), 2017). Kraft does address the issue on the front page of their sustainability online homepage for aspiring to better business practices (Kraft-Heinz, 2016), but there is little evidence that suggests they currently have a plan in place to reduce their reliance on palm oil, particularly palm oil from plantations using unsustainable agricultural practices. In addition, there is no timeframe regarding their intent to act (Giammona, 2017).

According to the Rainforest Action Network, Kraft is one of the most "laggard" companies in the industry when it comes to addressing palm oil issues (Rainforest Action Network (b), 2016). Perhaps in an effort to combat this, Kraft became certified to the Roundtable on Sustainable Palm Oil in 2007 (RSPO, 2017) but according to some conservation groups, the purpose of this certification seems to be to boost a company's public image while having little impact on policy or supply changes (Lierley, 2016). While this membership requires companies to publicly state their annual intake of palm oil and future commitments, qualities beyond volume of palm oil consumed are also worthy of evaluation. For instance, Kraft has been documented as using unknown palm oil farms and suppliers under the table to contribute to their production (Rainforest Action Network (b), 2016). While the WWF highlights the RSPO certification for Kraft and praises their efforts with high marks on the WWF Palm Oil Scorecard, the metrics used on the scorecard are based on future commitments rather than action taken (WWF, 2016). Kraft is also a well-known member of the Rainforest Alliance, and display the emblem on their tea and coffee products. Along with leading producers Yuban and Maxwell House, they are the single largest buyer of Rainforest Alliance Certified coffee (PBS Independent Lens).

In terms of Kraft subsidiaries, there are several that are exploring sustainable practices and doing quite well. Tassimo and Philadelphia, in particular, have made the most effort with respect to their CSR initiatives. Tassimo, a popular coffee brand affiliated with Kraft, has taken steps to join the Rainforest Alliances (Rainforest Alliance, 2014) and have committed to becoming a zero-landfill waste company in addition to transitioning production facilities to wind power (Tassimo, 2015). In the future, they seek to help their product retailers collect and repurpose packaging distributed from the Tassimo manufacturing site in order to achieve a 100% sustainable distribution chain (Tassimo, 2015). Other brands that are created under the Tassimo brand that have also become Rainforest Certified are Maxwell House, Gevalia, Carte Noire, Twinings, and Suchars (Editors, 2003). However, it is unclear exactly how transparent Tassimo's supply chain is given the requirements associated with the Rainforest Alliance.

Philadelphia cream cheese is also a subsidiary of Kraft that is emerging into the sustainability market by converting their dairy based by-products into alternative energy, particularly biogas power (Tamminen, 2010). Installing two anaerobic digesters, which break down biodegradable materials into

biogas (American Biogas Council, 2017), in two facilities on the east coast has resulted in decreased consumption of natural gas by one third. Specifically, composting their cream cheese waste instead of sending it to a landfill has saved 100,000 gallons of whey waste from being dumped in fields each day (Smith, 2015).

#### *Keurig Green Mountain, Inc.*

Specialty coffee company Keurig Green Mountain, Inc. (KGM) has surpassed industry expectations in the last 10 years. A large contributor to this success is their 100% transparent supply chain that spans the entire production process and the adoption of the United Nation's Global Reporting initiative to develop globally accepted sustainability reporting guidelines (Gittell, Magnusson, & Meranda, 2012).

Founded in 1981 KGM led from the beginning with a sustainable business model that has continued to evolve since their inception. Their annual social reports for "Brewing a Better World" outline their goals and commitment to their sustainable business approach by reducing their energy use, developing and marketing of Fair Trade coffees, giving grants to coffee-growing communities, and installing solar power arrays on their distribution center's roof (Gittell et al., 2012). Over the years they struggled to balance having a company that was so focused on their social and environmental impact with providing low costs to consumers (Keurig Green Mtn., 2017). In 2010, KGM was the largest purchaser of fair trade coffee in the world, purchasing over 26 million pounds of coffee. However, this made up approximately 30% of their overall imported coffee quota for the year (Gittell et al., 2012). Through this process, KGM has heavily invested in the suppliers to improve their ability to yield high-quality products while simultaneously provided "living" wages to all farmers and assisted with medical, educational, and other economic needs through grants (Gittell et al., 2012).

Not only does KGM invest in ethical farming practices, they also encourage their European and American employees to fully immerse themselves in the corporate supply chain to understand the role that their company has on the environment and farmers (Gittell et al., 2012). Each employee personally observes the strenuous work required for farmers to produce coffee. Despite this, producing sustainable coffee has not dampened the financial success of KGM as their stock price has grown from \$41 to \$91 since 2012 and is on an upward trend (Keurig Green Mtn. (b), 2017). In this regard, KGM contradicts the common wisdom that low production, low income farms lead to poor returns and low growth.

#### **Textile Industry**

##### *Levi Strauss & Co.*

Levi's, known for their denim apparel, has been a driver of this market for the past 30 years. While most companies struggle to maintain a positive sustainable image, Levi's has remained popular for their sustainability work in the public eye for several reasons as illustrated in the history of their social responsibility initiatives (Bergh, 2016), spanning social (e.g., domestic partnership benefits), economic (e.g., company-mandated incentives for health and safety upgrades), and environmental issues (e.g., first to create and implement guidelines for water quality among suppliers). Further discussion of some of these policies are provided below.

Levi's Worker Well-being program has been implemented in Bangladesh, Cambodia, Egypt, Mexico, India, Haiti, and Pakistan with the goal of improving the lives of workers in terms of housing, education, gender equality, and education on financial empowerment (Bergh, 2016). According to their report in 2016, Levi's Worker Well-being program has impacted over 100,000 of their employee's globally (Levi's, 2017). The next steps in growing this initiative will consist of expanding the reach of the program to other countries from which they source, beginning an education program about the international textile industry within countries of operation, and taking on a leadership role to help shape industry standards all over the world (Levi's, 2017). The intention of Workers Well-Being is to expand its reach to 300,000 employees around the world and have an 80% implementation rate (Bergh, 2016).

While Levi's has not updated their climate change policy since 2012, they do appear to be forward thinking regarding how their sourcing and water usage habits affect the environment. Because cotton is one of the most water consuming natural resources and a primary resource for Levi's, they decided to

become a member of the Better Cotton Initiative (BCI, 2017; Levi's, 2017) and train their farmers to use less water while farming cotton. While they have not a hard deadline, Levi's hopes by 2020 to boost its use of renewable energy to 100% within the United States and focus on 20% for suppliers and manufacturers (Bergh, 2016). In addition, Levi's has committed to eliminate hazardous waste as a byproduct entirely by 2020 (Bergh, 2016), but there has been little follow up regarding implementation or progress toward goal attainment. Finally, Levi's leads the fashion industry with respect to the "reduce, reuse, recycle" motto. Levi's WasteLess line of jeans collection launched in spring of 2013 and touts jeans made of 20% of post-consumer waste (Levi's, 2017). In conjunction with this initiative, Levi's has been able to reuse 11.9 million recycled bottles for their products. Additionally, Levi's offers free shipping labels to donate used jeans to places like Goodwill and Salvation Army (Levi's, 2017).

Because of their extensive and diverse efforts, Levi's can be classified as a proactive participant in CSR initiatives. While they have issues in terms of updating reports and their website, they have made strides to sustainably care for their employees, their business, and the environment, while making a sizeable impact on the fashion industry.

#### *H & M Hennes & Mauritz AB (H&M)*

H&M is a large textile corporation founded in 1947 in Vasteras, Sweden and is now the second largest retailer in the entire world (Thomasson, 2014). H&M is also one of the most affordable fashion retailers in the world which raises questions of how this is possible in light of their sustainability pledges (Thomasson, 2014).

A study by CENTRAL, a non-governmental organization (NGO) for human rights in Cambodia, sheds light on H&M's outsourcing process. In terms of labor, wages are fair in comparison to the Cambodian minimum wage which is near \$150 per month (Preston & Leffler, 2016). However, according to Cambodian factory workers, their cost of living is approximately \$321 per month (Preston & Leffler, 2016). This discrepancy between cost of living and wages places the majority of these H&M employees in rural poverty. To be fair, H&M does adjust employee wages across factories using metrics such as factory output and quality over time (Preston & Leffler, 2016). However, H&M has strict rules regarding overtime pay, breaks, and tardiness that affect employee wages. For instance, while an employee may be making near \$180 a month, if that employee is more than 10 minutes late on any particular day then \$15 – the pay for almost two full days of work – may be deducted from their paycheck. (Preston & Leffler, 2016). In addition, reports of employees fainting at H&M factories (Preston & Leffler, 2016) are not uncommon, and employees suggest that workplace conditions are to blame. Employees interviewed by Preston and Leffler (2016) & CENTRAL claim they aren't given enough breaks to use the bathroom, eat, or drink. There is no clear policy regarding such benefits or of working conditions within other H&M supply factories not included in the CENTRAL study.

#### *The North Face*

Originally known as the extreme skiing company, the North Face is now known as a year-round outdoor sports outlet. As the North Face has grown into a retail giant, several issues causing concern for consumers, employees, and investors have arisen. First, The North Face is limited in their sustainability initiatives due to conflicting goals and sustainability objectives associated with their parent company, VF Corporation (Kaye, 2014). For example, The North Face does not invest as much into CSR as their main competitor Patagonia because VF Corporation restricts the North Face's power to allocate funds to environmental and sustainable initiatives (McGraw Hill Financial, 2016). Second, as an outdoor sports company, The North Face markets themselves as a sustainable company, however, they outsource their manufacturing processes to countries where suppliers engage in questionable labor practices. The North Face is directly tied to the VF supply chain with entities in Bangladesh, Vietnam, Cambodia, China, and Taiwan (Chu, 2014). Within the textile industry, Bangladesh is notorious for the use of sweatshops of which the Rana Plaza that collapsed in 2012 was considered one (Manik & Yardley, 2013). There are also documented instances of the North Face factories using forced and child labor. Most child labor results

from parents unknowingly authorized this work when they think their children are receiving textile skills and training for their future (Rau, 2015).

#### *Timberland, LLC.*

Due to their transparent approach and proactive goals and implementation, Timberland, another popular clothing company under VF Corporation, easily surpasses baseline ethical responsibilities. In fact, Timberland is recognized for their sustainability efforts thanks to the work of their previous CEO and President Jeffrey Swartz, and they continue to strive to fulfill their vision and mission, exceeding policies and regulations VF has in place for their products, environment, and community (Timberland, 2016). For instance, in 2016 Timberland reported 84% of their footwear products contain at least one material categorized as recycled, organic, or renewable (Timberland, 2017) with goals to reach 100% by 2020 (Timberland, 2017). This contribution to recycling ventures is noteworthy when the product materials used are considered. In 2015, 1 million pounds of polyethylene terephthalate (PET) and 379 metric tons of recycled rubber went in to their footwear (Timberland, 2017). In addition, Timberland informs the public on the percentage of factories that meet or exceed the Social Accountability International's (SAI) social fingerprint (3BL Media, 2016), which certifies a company's dedication to monitor and improve supply chain to consumers (SAI, 2017). While they have yet to meet their goal, they are actively working to improve throughout the 30 countries and 300 factories from which they source labor and materials (Timberland, 2017). Beyond sourcing and materials, Timberland also encourages and values philanthropy. They take pride in the 78% of their employees who volunteer every year in various environmental and social projects (Sustainable Brands, 2016) and in the 8.7 million trees that have been planted by Timberland since 2001, primarily in the Dominican Republic, China, and Haiti (3BL Media, 2016).

#### **Automobile Industry**

##### *Bayerische Motoren Werke AG (BMW)*

BMW, a European-based luxury automotive company, has been seeking to improve their environmental standards since 1993. In fact, BMW has a long history of environmentally responsible policies, including achieving their ISO 14001 certification (BMW Group, 2017). This certification emphasizes BMW's commitment to improve company communication, labeling, and environmental policies, including incorporating policies that address climate change (ISO, 2017). As such, BMW invests heavily in creating sustainable energy in their major manufacturing plants (BMW Group, 2017). Since 2003, four methane combusting turbines, which decrease energy cost and reduce overall waste (Dept. of Energy, 2017), have been built at BMW's South Carolina manufacturing facility. Further, the South Carolina BMW facility has gas pipes attached to the Palmetto Landfill to fuel their plant as well as reduce the waste buildup within the landfill. Since 2009, BMW has reduced their CO<sub>2</sub> emissions by 92,000 tons per year (BMW Group, 2017). Additionally, the automobile industry is one of the largest commercial water users in the world (BMW Group: US, 2017). Paint shops at BMW use 100 gallons of water per minute (BMW Group: US, 2017). In light of this, BMW set a goal to reduce their water consumption by 10% by 2015 (BMW Group: US, 2017). By installing baseline flow meters, they achieved an overall 30% reduction in water usage, far surpassing their goal. This also created a trickle-down effect to their wastewater treatment facility, lowering their need to treat their water waste lessens the impact on the surrounding environment (BMW Group: US, 2017).

BMW's sustainability plan is not limited to the US (BMW Group, 2017). For instance, BMW's Munich location has yet to build their own combustion turbines but do have a certified recycling firm that specializes only in recycling BMW auto parts (BMW Group: Europe, 2017). Anything not damaged is sent back to the assembly line to be installed on new cars instead of creating new products. This reduces costs, time for deliveries, and resources used in production (BMW Group: Europe, 2017).

### *Fiat Chrysler Automobiles (FCA)*

Fiat Chrysler Automobiles is the parent company to Fiat automobiles, Chrysler, Dodge, Jeep, and Maserati, among others (FCA Group: 2017), and they have been working to address their environmental impact since 2010 (FCA Group: 2016). In 2015, they reported their CO<sub>2</sub> emissions have been reduced, saving €57 million, which translates into a 23.4% reduction in overall emissions and reduced emissions per vehicle assembly to .472 tons from .616 (FCA Group, 2016). FCA's current goal with a deadline of 2020 is to reduce emissions by 32% from their 2010 baseline, and based on current data, they are on track to surpass this goal. In terms of energy usage, FCA's South American and European plants are slated to be 100% dependent on hydroelectric or renewable energy resources and ISO 14001 certified by 2020. At present, these alternative energies are powering about a quarter of consumption (FCA Group, 2016). FCA's core values have extended into the new plants built for Jeep in Guangzhou, China in 2010 and Changsha in 2015. Within these plants are strategies to use (1) "Best Available Technologies" to minimize environmental impact; (2) eco-compatible materials in assembling to minimize risk of environmental waste; and (3) welding fume filters in Jeep body shops to ensure zero emissions (FCA Group: Jeep, 2016).

FCA's sustainability reports of 2013-2016 are very thorough, including environmental practices, conservation, human rights, labor force and their progress (FCA Group: Report, 2016). Although not 100% transparent about their supply chain, it seems that FCA and their subsidiaries are following an established, clear code of conduct through the sourcing, materials, and production of their vehicles. However, FCA's diesel-powered vehicles have been under scrutiny from the EPA and other European Environmental Awareness organizations (EPA, 2017). FCA violated the Clean Air Act as of 2016 with Fiat Chrysler engines including Dodge and Jeep (EPA, 2017). The FCA did not disclose the software used in many light-duty engines, and this software has increased emissions of nitrogen oxides (EPA, 2017).

A full summary of the discussed companies along with their CSR strengths and weaknesses (Table 1) is provided below.



**TABLE 1**  
**SUMMARY OF CSR POLICIES AND MOTIVATION(S) TO ACT BY COMPANY**

<b>Industry</b>	<b>Company</b>	<b>Motivation(s) to Act</b>	<b>CSR Strengths</b>	<b>CSR Weaknesses</b>
Food/Beverage	PepsiCo	Cynical Defensive Proactive	Global market share	Supply chain Sourcing palm oil
Food/Beverage	Kraft-Heinz	Cynical Proactive	Global market share Subsidiaries' innovative CSR policies	Sourcing palm oil Acting on RSPO commitment
Food/Beverage	Keurig Green Mountain	Proactive	Supply chain Fair Trade Labor practices	
Textile	Levi Strauss	Proactive	Organic materials Water Usage	Reporting
Textile	H&M	Minimalist Cynical		Labor Practices
Textile	North Face	Minimalist Cynical Proactive		Labor Practices
Textile	Timberland	Proactive	Energy commitments Waste commitments Recycled materials	
Automobile	BMW	Proactive	Water usage Energy usage ISO 14001 Cert.	
Automobile	Fiat Chrysler	Cynical Proactive	Energy usage Labor practices	Emissions reporting

## **DISCUSSION**

### **Food and Beverage Industry**

The food and beverage industry as a whole is a difficult industry to classify and regulate with respect to CSR standards. The industry has engaged in many public corporate social initiatives such as charitable giving, organizational sponsorships, employee volunteering, and formation of their own organization with a social and sustainable agenda that benefits an international or nearby community. However, it is the environmental effects that a corporation has on the environment that many do not discover due to the overlap of public charitable contributions these large corporations make every year to charities and nonprofits, the corporate agenda is not question because it about this business is providing meaningful contributions outside of their workplace while other means of operations that do not reflect warmly on the company go unnoticed. The corporations highlighted - PepsiCo, Kraft-Heinz, & Keurig Green Mountain – are world leaders in the food industry due to sourcing their products and ingredients internationally.

With respect to palm oil sourcing and GMO labeling, PepsiCo has taken a defensive stance with their CSR action. While it is not clear precisely what caused PepsiCo to act, there was little attention paid to

these issues until external groups began to call on – or force - PepsiCo to act. Additionally, it seems that the use of RAC endorsement is meant to signal sustainable supply chains without stringent requirements needed to receive certification. This tactic falls squarely within cynical motivations to act. Bearing all these initiatives in mind, PepsiCo seems to span a variety of motivations to engage in CSR, depending on the specific initiative. One thing that should be noted is PepsiCo's capability to drive change in CSR policies due to its global market share. Simply by making small changes in their supply chain and sourcing, PepsiCo would make a large impact on CSR methods and sources for other companies without PepsiCo's size or market dominance.

Kraft, like PepsiCo, holds a large global market share and, therefore, has the capacity to influence market conditions, making it more likely that smaller, less dominant companies has access to sustainable sources. While Kraft has made commitments to improve, there is no evidence of Kraft itself taking actionable steps to meet goals or measure progress, especially in response to palm oil sourcing and their RSPO commitment. As such, by relying solely on public statements and written commitments, Kraft seems to be taking a cynical approach to CSR. However, Kraft's subsidiaries have developed innovative CSR solutions to their unique needs (e.g., Philadelphia composting cream cheese waste) and taking actionable steps to meet goals (e.g., Tassimo transitioning to wind power). As such, Kraft's subsidiaries appear to take a more proactive approach to their CSR policies.

KGM takes the most proactive approach to their CSR policies within the food and beverage category. Their policies span environmental, sourcing, and labor practices, and, as such, being proactively sustainable seems to be built into KGM's business model. As a company, they have consistently invested in sustainability initiatives, even despite concerns that they were not being consumer sensitive in terms of product pricing. However, KGM's success shows, at least in part, the incorporating CSR into one's business model can be profitable.

### **Textile Industry**

The textile industry faces perhaps the most public scrutiny for CSR due to visible crises such as the collapse of Rana Plaza in Bangladesh and the use of forced and child labor in developing countries. The corporations we focus on here - Levi Strauss, H&M, The North Face, and Timberland – are global leaders in the textile industry, and they showcase the diversity of CSR policies in such a tier of corporations.

Because of their extensive and varied efforts, Levi's can be classified as a proactive participant in CSR initiatives. Levi's has sought out CSR initiatives that strategically align with their business interests, ranging in focus from narrow (e.g., sustainable denim collection) to broad (e.g., reducing water usage in growing cotton). While they have issues in terms of updating reports and their website, they have made strides to sustainably care for their employees, their business, and the environment while making a sizeable impact on the fashion industry.

On the contrary, H&M and the North Face take a blend of minimalist and cynical approaches to CSR initiatives. Perhaps most concerning about H&M are the testimonials they publish to their sustainability website that influence consumer attitudes and behavior. Very recently, H&M released a Sustainability Commitment (H&M Group, 2016), and their goals for the future regarding reducing environmental impact and animal welfare standards are commendable (H&M Group, 2016). At least in these respects, this suggests that H&M relies on public perceptions and marketing (i.e., cynical motivations) concerning CSR policies as there are no tangible examples of CSR efforts on H&M's part. Furthermore, H&M's public commitment to zero forced, bonded, or illegal labor and statements regarding employee freedom of movement is contradictory to CENTRAL's research findings. In many cases regarding employee labor, a minimalist approach to CSR (i.e., adhering to the law of the country) is applied. H&M does not appear to be accountable for actions taken by contracted factories, nor is H&M monitoring labor policies that are prominent throughout Cambodian production facilities. Similarly, the marketing campaigns of the North Face do not align with the reality of their supply chains and labor practices. While McGraw (2016) argues their parent company restricts their ability to allocate funds to sustainability initiatives, and therefore the North Face should be celebrated for their proactivity in terms of willingness to reinvest profits toward

CSR initiatives. However, Timberland, also a subsidiary of VF Corporation, is exceptionally proactive in their CSR initiatives, so this argument does not hold across the board.

In fact, Timberland's proactivity in CSR initiatives is more comparable to Levi's in the sense that both companies incorporate CSR policies into their products and processes. Timberland not only engages in strategic CSR, the firm also encourages and celebrates philanthropy. In doing so, Timberland's leadership facilitates a key factor in successfully integrating CSR policies into one's business – an organizational culture that values sustainability and the community in which they operate (Baumgartner, 2009; Epstein, Buhovas, & Yuthas, 2010).

### **Automobile Industry**

The automobile industry employs millions of people around the world (Papatheodorou, 2007). With complex supply chains, a single automobile can use up to 30,000 parts manufactured and assembled from across the globe (Hofstra University, 2017). It is clearly difficult to achieve transparency within such systems, but several major companies have taken strides to do so in order to reduce their impact for their consumers and the environment. We discussed the CSR initiatives of luxury (e.g., BMW) and functional (Fiat Chrysler) brands to assess these issues.

BMW has been exceptionally proactive in their approach to CSR. What is perhaps most notable about BMW is that their initiatives highlight the plausibility of sustainable methods to resolve complex business problems (e.g., waste management) while also resulting in cost savings and efficiency increases. BMW does this in multiple ways through innovative but common-sense programs for reducing water consumption, incorporating alternative energy sources, and reducing waste by recycling auto parts. The replicable, sustainable solutions put in place at BMW's South Carolina plant serve as a model for other automakers.

Fiat Chrysler has also taken great strides in being proactive with respect to CSR policies to reduce emissions and adopt sustainable energy sources. They current have clear goals and are making measurable progress to meet and, in some cases, exceed them. Fiat Chrysler also have a long-standing record of comprehensive CSR reporting. However, these efforts have been eclipsed by EPA violations of the Clean Air Act for the same infraction associated with emissions detection and software as their competitor, Volkswagen. Using this as a backdrop, Fiat Chrysler's efforts appear cynical in hindsight.

### **General Discussion**

Taken on the whole, these cases of CSR policy planning, implementation, and reporting suggest that firms still have a great deal of work to do in meeting their own stated CSR goals. However, these summaries also highlight the ongoing push to include at least some form of CSR policies in their firms and also bring to light the complexity of sustainability issues. Given available information, it is not apparently clear in many cases what precisely motivates firms to create and implement CSR policies. Rather, firms appear to craft policy and implement new programs as events occur and opportunities arise. In other words, firms' motivations for engaging in CSR shift on a case-by-case basis. As such, a global assessment of firm motivation to act is simply not a useful measure of CSR intentionality. It is rare that corporations will succeed in every possible area of CSR policy, and it does not seem particularly useful or fair to discuss and assess organizational CSR policy in such a way.

That being said, there are some disconcerting trends that should be noted. First, subsidiaries and younger companies seem to be more flexible and willing to incorporating CSR into their company than established firms. There may be a number of reasons for this trend among established firms, including the lack of consumer punishment for failure to include CSR policies (Mohr, Webb, & Harris, 2001), financial analysis that suggests larger corporations will not benefit substantially by incorporating CSR policies (McWilliams & Siegel, 2001), and the firm's perception of risk associated with CSR initiatives (Cochran & Wood, 1984). Second, the use of certifications, especially in the food and beverage industry, appears to be used primarily for marketing purposes. Although not always cynical in nature, the burgeoning availability of separate but very similarly named certifications and labeling (e.g., "all natural" v. "organic") does suggest that firms are relying on certification to signal to consumers that they are

sustainable. The use of certifications as a way to boost perceptions of CSR aligns with research from Parguel, Benoit-Moreau, & Larceneux (2011) who found that poor sustainability ratings overshadows cynical CSR approaches (e.g., greenwashing). What better way to overcome problematic consumer assessments than to create new, less stringent sustainability credentials? Third, and related to the previous point, while firms are slowly adopting actionable steps toward sustainable supply chains, energy and water usage, and labor practices, many firms rely on the *impression* that they are committed to those areas without making actionable progress toward those goals. As such, Friedman's (2007) argument that that some companies will use CSR policies purely as a promotional tool appears to be, unfortunately, correct. Despite this, there are clear examples of firms (e.g., KGM, BMW) that have built CSR into their business model and have seen great success. As with the framework of motivation to act, there is evidence of extensive diversity regarding organizational CSR implementation and reporting.

## REFERENCES

- 3BL Media. (2016). "Timberland reveals 2015 CSR results", available from <http://3blmedia.com/News/Timberland-Reveals-2015-CSR-Results> (retrieved April 2017)
- Aguilera, R. V., Rupp, D. E., Williams, C. A., and Ganapathi, J. (2007). "Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations". *Academy of Management Review*. Vol 32 No. 3, pp. 836-863.
- Aguinis, H., and Glavas, A. (2012). "What we know and don't know about corporate social responsibility a review and research agenda". *Journal of Management*. Vol 38 No. 4, pp. 932-968.
- Baumgartner, R. J. (2009). "Organizational culture and leadership: Preconditions for the development of a sustainable corporation", *Sustainable Development*. Vol. 17 No. 2, pp. 102-113.
- BCI. (2017). "Better cotton initiative", available from <http://bettercotton.org/> (retrieved May 26, 2017)
- Bergh, C. V. (2016). "Levi's: Ethics, sustainability, labor rights data researched by JUST", available from [https://projectjust.com/brand\\_levis/](https://projectjust.com/brand_levis/) (retrieved February 2017).
- BMW Group: Europe. (2017). "Enduring impressions", available from [http://www.bmw-welt.com/en/visitor\\_information/guided\\_tours/recycling\\_dismantling.html](http://www.bmw-welt.com/en/visitor_information/guided_tours/recycling_dismantling.html) (retrieved May 2017)
- BMW Group: US. (2017). "Sustainability corporate sustainability: Water use", available from <https://www.bmwusfactory.com/sustainability/corporate-sustainability/water-use/> (Retrieved May 2017).
- BMW Group. (2017). "Sustainability corporate sustainability", available from <https://www.bmwusfactory.com/sustainability/corporate-sustainability/environmental-partnerships/> (Retrieved April 2017).
- Bovée, C. L. and Thill, J. V. (2017). *Business in Action*, Pearson Education, Essex, England.
- Burlingame, T. (2015). "Frito-Lay and Feed The Children fight hunger in 2015", available from <http://www.fritolay.com/blog/blog-post/snack-chat/2015/12/22/frito-lay-and-feed-the-children-fight-hunger-in-2015.htm> (Retrieved May 26, 2017).
- Campbell, J. L. (2007). "Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility", *Academy of Management Review*.
- Carroll, A. B. (1979). "A three-dimensional conceptual model of corporate performance", *Academy of Management Review*. Vol. 4 No. 4, pp. 497-505.
- Carroll, A. B. (1991). "The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders", *Business Horizons*. Vol. 34 No. 4, pp. 39-48.
- Chu, K. (2014). "VF Keeps chasing apparel market share in China", available from <http://www.wsj.com/articles/vf-keeps-chasing-apparel-market-share-in-china-1415558423> (Retrieved December 9, 2016).
- Clarkson, M. E. (1995). "A stakeholder framework for analyzing and evaluating corporate social performance", *Academy of Management Review*. Vol. 20 No. 1, pp. 92-117.
- Cochran, P. L., and Wood, R. A. (1984). "Corporate social responsibility and financial performance", *Academy of Management Journal* Vol. 27 No. 1, pp. 42-56.

- American Biogas Council. (2017). Available from [https://www.americanbiogascouncil.org/biogas\\_what.asp](https://www.americanbiogascouncil.org/biogas_what.asp) (Retrieved May 28, 2017).
- Delmas, M. A. and Burbano, V. C. (2011). "The drivers of greenwashing", *California Management Review*, Vol. 54 No. 1, pp. 64-87.
- Dept. of Energy. (2017). "How gas turbine power plants work", available from <https://energy.gov/fe/how-gas-turbine-power-plants-work> (Retrieved March 20, 2017).
- Editors, G. (2003). "Kraft foods partners with Rainforest Alliance on sustainable doffee initiative", available from <https://www.greenbiz.com/news/2003/10/08/kraft-foods-partners-rainforest-alliance-sustainable-coffee-initiative> (Retrieved May 28, 2017).
- EPA. (2017). "EPA notifies Fiat Chrysler of Clean Air Act violations", available from <https://www.epa.gov/newsreleases/epa-notifies-fiat-chrysler-clean-air-act-violations> (Retrieved May 29, 2017).
- Epstein, M. J., Buhovac, A. R., and Yuthas, K. (2010). "Implementing sustainability: The role of leadership and organizational culture", *Strategic Finance* Vol. 91 No. 10, pp. 41.
- Ethical Consumer. (2007). "Fair trade certification schemes", available from <http://www.ethicalconsumer.org/commentanalysis/fairtrade/fairtradestandards.aspx> (Retrieved March 20, 2017).
- FCA Group: Jeep. (2016). "New Jeep plant in Guangzhou", available from [https://www.fcagroup.com/en-US/sustainability/stories/Pages/jeep\\_plant\\_guangzhou\\_china.aspx](https://www.fcagroup.com/en-US/sustainability/stories/Pages/jeep_plant_guangzhou_china.aspx) (Retrieved May 28, 2017).
- FCA Group: Report. (2016). "FCA 2016 sustainability report", available from <http://reports2016.fcagroup.com/sustainability/2016/> (Retrieved May 28, 2017).
- FCA Group. (2016). "Sustainability report 2015", available from <http://reports.fcagroup.com/sustainability/2015/products-and-processes/plants/co2-emissions#start> (Retrieved May 29, 2017).
- FCA Group. (2017). "Brands and businesses", available from <https://www.fcagroup.com/en-US/group/brands/Pages/default.aspx> (Retrieved May 29, 2017).
- Feeney, N. (2015). "Kraft and Heinz merger makes fifth largest food company in the world", available from <http://time.com/3757678/kraft-heinz-merger/> (Retrieved March 18, 2017).
- Freeman, R. E. (1984). "Stakeholder management: framework and philosophy" In A. Crane and D. Matten (Eds.) *Corporate Social Responsibility*. Pitman: Boston, MA.
- Friedman, M. (2007). "The social responsibility of business is to increase its profits", in Zimmerli, W., Holzinger, M., and Richter, K. (Eds.) *Corporate Ethics and Corporate Governance*, Springer, Berlin, Germany, pp. 173-178.
- Giammona, C. (2017). "Kraft Heinz expands sustainability push after Unilever bid", available from <https://www.bloomberg.com/news/articles/2017-03-21/kraft-heinz-expands-sustainability-push-after-unilever-rejection> (Retrieved May 28, 2017).
- H&M Group. (2016). "Sustainability commitment", available from <http://sustainability.hm.com/en/sustainability/commitments/choose-and-reward-responsible-partners/code-of-conduct.html> (Retrieved April 6, 2017).
- International Organization for Standardization (ISO). (2017). "ISO 14000 family - environmental management", available from <https://www.iso.org/iso-14001-environmental-management.html> (Retrieved March 27, 2017).
- Kaye, L. (2014). "The North Face sustainability report: Environment and efficiency", available from <http://www.triplepundit.com/2014/07/the-northface-sustainability/> (Retrieved November 9, 2016).
- Keurig Green Mtn. (2017). "Sustainability", available from <http://www.keuriggreenmountain.com/en/sustainability/strongsupplychains/overview.aspx> (Retrieved February 19, 2017).
- Keurig Green Mtn. (b). (2017). "Investors and share price", available from <http://investor.keuriggreenmountain.com/stocklookup.cfm> (Retrieved March 27, 2017).

- Kiron, D., Kruschwitz, N., Haanaes, K., and Velken, I. V. S. (2012). "Sustainability nears a tipping point", *MIT Sloan Management Review*. Vol. 53 No. 2, pp. 69 - 74.
- Kraft-Heinz. (2016). "Growing a better world", available from <http://www.kraftheinzcompany.com/sustainability.html> (Retrieved April 15, 2017).
- Lam, P. (2014). "PepsiCo palm oil use threatens orangutans, humans, and the planet", available from <http://www.onegreenplanet.org/news/pepsico-palm-oil-use-threatens-orangutans-humans-and-the-planet/> (Retrieved February 18, 2017).
- Levi's. (2017). "Sustainability", available from <http://www.levistrauss.com/sustainability/> (Retrieved February 18, 2017).
- Lierley, E. (2016). "Credibility of the RSPO brand remains in question, Says Rainforest Action Network" available from [https://www.ran.org/credibility\\_of\\_the\\_rspo\\_brand\\_remains\\_in\\_question\\_says\\_rainforest\\_action\\_network](https://www.ran.org/credibility_of_the_rspo_brand_remains_in_question_says_rainforest_action_network) (Retrieved May 28, 2017).
- Low, W. and Davenport, E. (2005). "Has the medium (roast) become the message? The ethics of marketing fair trade in the mainstream", *International Marketing Review*, Vol. 22 No. 5, pp. 494-511.
- Manik, J. A. and Yardley, J. (2013). "Building collapse in Bangladesh leaves scores dead", available from <http://www.nytimes.com/2013/04/25/world/asia/bangladesh-building-collapse.html?pagewanted=all> (Retrieved March 28, 2017).
- Margolis, J. D., Elfenbein, H. A., and Walsh, J. P. (2007). "Does it pay to be good? A meta-analysis and redirection of research on the relationship between corporate social and financial performance", working paper 48109-1234, Ann Arbor.
- McAllister, S. (2004). "Fairtrade Foundation or Rainforest Alliance. Who is the fairest?", available from <https://www.theguardian.com/lifeandstyle/2004/nov/24/foodanddrink.shopping1> (Retrieved March 21, 2017).
- McGraw Hill Financial. (2016, December 03). "VF Corp", *Stock Report*, 1-11.
- McWilliams, A., and Siegel, D. (2001). "Corporate social responsibility: A theory of the firm perspective", *Academy of Management Review*, Vol. 26 No. 1, pp. 117-127.
- Mohr, L. A., Webb, D. J., and Harris, K. E. (2001). "Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior, *Journal of Consumer Affairs*, Vol. 35 No. 1, pp. 45-72.
- Monaco, E. (2016). "PepsiCo quietly begins GMO labeling on some products", available from <http://www.organicauthority.com/pepsico-quietly-begins-gmo-labeling> (Retrieved May 26, 2017).
- Morran, C. (2016). "Pepsi, Frito-Lay quietly adding GMO ingredient labels To some foods:", available from <https://consumerist.com/2016/05/11/pepsi-frito-lay-quietly-adding-gmo-ingredient-labels-to-some-foods/> (Retrieved May 26, 2017).
- O'Connell, M. (2017). "Fleet sustainability", available from <http://www.fritolay.com/purpose/fleet-sustainability> (Retrieved March 5, 2017).
- Orlitzky, M., Schmidt, F. L., and Rynes, S. L. (2003). "Corporate social and financial performance: A meta-analysis", *Organization Studies*. Vol. 24 No. 3, pp. 403-441.
- Papatheodorou, Y. (2007). "The automotive industry: Economic impact and location issues", available from <http://www.industryweek.com/global-economy/automotive-industry-economic-impact-and-location-issues> (Retrieved June 2, 2017).
- Parguel, B., Benoît-Moreau, F., and Larceneux, F. (2011). "How sustainability ratings might deter 'greenwashing': A closer look at ethical corporate communication", *Journal of Business Ethics*, Vol. 102 No. 1, pp. 15.
- Pepsi-Lipton. (2017). "Pepsi, Lipton joint venture", available from <http://www.pepsilipton.com/about> (Retrieved May 26, 2017).
- PepsiCo. (2015). "2015 GRI report", available from [http://www.pepsico.com/docs/album/sustainability-reporting/pep\\_gri15\\_v10.pdf](http://www.pepsico.com/docs/album/sustainability-reporting/pep_gri15_v10.pdf) (Retrieved May 26, 2017).

- PepsiCo. (2016). "Palm oil action plan progress report", available from <https://www.pepsico.com/docs/album/policies-doc/pepsico-palm-oil-action-plan-progress-report-august-2016.pdf?sfvrsn=4> (Retrieved March 14, 2017).
- PepsiCo (b). (2016). "PepsiCo global sustainable agriculture policy", available from <https://www.pepsico.com/docs/album/policies-doc/pepsico-sustainable-agriculture-policy.pdf?sfvrsn=0> (Retrieved March 13, 2017).
- PepsiCo. (2017). "Our people sustainability efforts and goals", available from <http://www.pepsico.com/Purpose/Performance-with-Purpose/People> (Retrieved March 5, 2017).
- Preble, J. F. (2005). "Toward a comprehensive model of stakeholder management", *Business and Society Review*, Vol. 110 No. 4, pp. 407-431.
- Preston, J. and Leffler, C. (2016). "When the "best" is far from good enough", available from <https://cleanclothes.org/resources/national-cccs/when-best-is-far-from-good-enough-violations-of-workers2019-rights-at-four-of-h-m-best-in-class-suppliers-in-cambodia> (Retrieved March 27, 2017).
- Rainforest Alliance. (2014). "Tassimo", available from <http://www.rainforest-alliance.org/find-certified/tassimo> (Retrieved April 13, 2017).
- Ramus, C. A., and Montiel, I. (2005). "When are corporate environmental policies a form of greenwashing?" *Business & Society*, Vol. 44 No. 4, pp. 377-414.
- Rau, A. (2015). "Child labor in Vietnam", available from <https://borgenproject.org/child-labor-vietnam/> (Retrieved October 13, 2016).
- RSPO. (2017). "Kraft Heinz Foods Company: Member", available from <http://www.rspo.org/members/121/h-j-heinz-company-ltd> (Retrieved April 21, 2017).
- Smith, K. (2015). "Going all the whey", available from <http://www.wastetodaymagazine.com/article/rew0413-kraft-foods-electricity-conversion/> (Retrieved March 28, 2017).
- Smith, M. (2016). "Business Sustainability and the Triple Bottom Line: Considering the Interrelationships of People, Profit, and Planet". In L. B. Byrne (Ed.) *Learner-Centered Teaching Activities for Environmental and Sustainability Studies* (pp. 181-186). Springer International Publishing, Switzerland.
- Social Accountability International (SAI). (2017). "What is social fingerprint", available from <http://www.sa-intl.org/index.cfm?fuseaction=Page.ViewPage&PageID=1054> (Retrieved May 29, 2017).
- Strand, R. (2013). "The chief officer of corporate social responsibility: A study of its presence in top management teams", *Journal of Business Ethics*. Vol. 112 No. 4, pp. 721-734.
- Sustainable Brands. (2016). "Timberland reveals 2015 CSR results", available from [http://www.sustainablebrands.com/press/timberland\\_reveals\\_2015\\_csr\\_results](http://www.sustainablebrands.com/press/timberland_reveals_2015_csr_results) (Retrieved April 19, 2017).
- Tamminen, T. (2010). "What do cream cheese, screws, and solar panels have in common?", available from <http://grist.org/article/what-do-cream-cheese-screws-and-solar-panels-have-in-common/> (Retrieved February 18, 2017).
- Thomasson, E. (2014). "H&M says fashion can be cheap and ethical", available from <http://www.reuters.com/article/us-hm-sustainability-idUSBREA0T00C20140130> (Retrieved May 26, 2017).
- Timberland. (2016). "Timberland upholds the rights of factory workers", available from <https://www.timberland.com/responsibility/stories/upholding-factory-worker-rights.html> (Retrieved March 28, 2017).
- Timberland. (2017). "Responsibility - Making things better", available from <https://www.timberland.com/responsibility.html> (Retrieved April 14, 2017).
- Tinker, P. B., Ingram, J. S., and Struwe, S. (1996). "Effects of slash-and-burn agriculture and deforestation on climate change", *Agriculture, Ecosystems & Environment*. Vol. 58 No. 1, pp. 13-22.

- Trauben, J. (2009). "Fair expectations: Rainforest Alliance v. Fairtrade", available from <https://www.organicconsumers.org/news/fair-expectations-rainforest-alliance-v-fairtrade> (Retrieved March 20, 2017).
- Williams, O. F. (2004). "The UN Global Compact: The challenge and the promise", *Business Ethics Quarterly*, Vol. 14 No. 4, pp. 755-774.
- Walsh, J. P., Weber, K., and Margolis, J. D. (2003). "Social issues and management: Our lost cause found", *Journal of Management*. Vol. 29 No. 6, pp. 859-881.
- Woodruff, C. (2012). "A list of food companies that hide GMOs", available from <http://readersupportednews.org/opinion2/277-75/13062-a-list-of-food-companies-that-hide-gmos> (Retrieved May 26, 2017).
- WWF. (2016). "WWF palm oil buyers scorecard methodology", available from <http://palmoilscorecard.panda.org/methodology> (Retrieved May 28, 2017).