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Editors

# Corporate Social Responsibility

Challenges, Opportunities and Strategies for  
21st Century Leaders

 Springer

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*To my wife Christiana, my  
children, Benjamin, Daniel, and  
Abigail, and to my Mother and the  
memory of my Father.*

*John O. Okpara*

*In Memory of my Dad and Mum  
who passed away in 1973 and  
1998, respectively.*

*Samuel O. Idowu*



# Foreword

It would be an understatement to say that the concept of “corporate social responsibility” has taken center stage in business literature, both academic and nonacademic. Although academics have discussed a wide variety of issues under this rubric for over half a century, one could say that the financial crisis of 2008 has made everyone aware of the enormous impact of business firms in general and financial institutions in particular on every aspect of modern civilization and in every corner of the globe.

All business firms, not just large multinational corporations, now find themselves under a microscope. Confronted with a host of challenges from environmental impact to accounting practices, individual companies have been forced to adopt strategies to cope with this multitude of issues. Individual countries have had to rethink their public policies not only with regard to domestic economic issues but in the context of globalization. We have become much more aware of different and competing models of markets, the US/UK, the EU/Rhine, Asian models, etc., and especially with the end of the Cold War and the rise of the new economic giants among developing countries (Brazil, Russia, India, South Africa, and China). Scholars in every area of business, not just business ethicists, have had to raise new questions about research and teaching in their respective disciplines about the social impact of accounting, finance, marketing, management, and a host of subdisciplines.

As is to be expected, trying to put all of this in some kind of larger perspective is a daunting task. So we should not be surprised to find much of the literature circling around established political–economic paradigms such as neoliberalism, neo-Keynesianism, and radical deconstructive critique. But others are searching for new paradigms, both descriptive and normative. Scholars have been forced to cross traditional disciplinary boundaries as they confront novel structures and challenges.

John Okpara and Samuel Idowu have put together an anthology remarkable for both its breadth and depth in addressing the importance of conceptualizing in all of its complexity what constitutes Corporate Social Responsibility, the range of problems it addresses, and the global context in which all of this is taking place.

New Orleans, LA, USA

Nicholas Capaldi

# Preface

We are now in an era where being socially responsible is what is expected of all organizations regardless of where such organizations are based and what they do. Being socially responsible must start from the very top of the organization; those at the very top must believe in the concept of CSR and what it expects them to do. Leaders of organization in the twenty-first century are expected to address many CSR issues which affect their areas of operation and impact on their stakeholders. Most organizational leaders are too aware of the serious consequences of ignoring their responsibilities to their stakeholders and the environment. These areas where responsibility is desired are no longer few in modern times; in fact stakeholders expect organizations to go well beyond these expected areas of responsibility.

In order to address these CSR issues responsibly, corporate leaders must be innovative when formulating strategies capable of providing effective solutions to the social, economic, and environmental challenges their organizations face or are likely to face; these managers are now unconsciously expected to understand the modern field of *social innovation*.

In September 2000, 189 country leaders in New York led the way in formulating a vision of what our world should look like by year 2015 in the form of the eight United Nations Millennium Development Goals (MDGs). The eight Development Goals were expected to address some of the core social, economic, and environmental problems faced by our world, for example, “*to eradicate extreme poverty and hunger*” and “*to develop a global partnership for development*” two of the eight goals. Our world has faced a series of challenges since the eight goals were set. Some of these challenges came about as a result of greed and socially irresponsible attitude of some individuals, and others were acts of God. But it was not all about challenges, there had been many opportunities. A few countries have thrived and become socially and economically stronger since year 2000. If leaders of some of the poorer countries around the world inculcate a few more CSR approaches to their style of leadership more countries would become socially and economically stronger.

It is hoped that a book on “CSR: Challenges, Opportunities and Strategies for twenty first century leaders” would set the scene for tomorrow’s leaders of whatever perspective to face the art of leadership, since they would have been made aware of some of the challenges, opportunities, and strategies today’s leaders are experiencing. It is not being suggested that tomorrow’s leaders would face similar challenges and opportunities as today’s leaders, but the lessons learnt from these experiences would hopefully make them better leaders.

This book has therefore been fortunate in its ability to have attracted interests from scholars writing about CSR from 13 countries’ experiences in terms of Challenges, Opportunities, and Strategies. We were fortunate to have contributions from Austria, Australia, Bangladesh, Brunei, China, Denmark, India, Italy, Nigeria, Romania, Singapore, UK, and USA. It is therefore hoped that the information it contains will be useful to our readers from any sector of society, for example, education, industry and commerce, practitioners, international organizations, governments, and nongovernmental organizations and those who are enthusiastic about the challenges and opportunities derivable from corporate social responsibility.

London, UK  
Bloomsburg, USA  
Summer 2013

Samuel O. Idowu  
John O. Okpara

# Acknowledgements

This book would not have been possible without the support of many people. We would first like to thank all the distinguished authors whose highly significant contributions comprise this book. We owe a depth of gratitude to them. We appreciate their commitments and hard work for making the publication of this book a reality. We also want to thank our reviewers, who took the time to carefully read through the manuscript and made corrections, additions, and suggestions. Their efforts undoubtedly improved the quality of the book dramatically.

I would really like to thank Samuel Idowu for providing me with the opportunity to become the coeditor for this book. I appreciate that he believed in me to provide the leadership and knowledge to make this book a reality. Samuel Idowu is a great person and an outstanding scholar; without him, this book may not have been written. Sam and I collaborated to find the other great authors that helped us write this book. In the end, I believe that the team of authors that was chosen provides the perfect blend of knowledge and skills that went into authoring this book in Corporate Social Responsibility.

In addition I would also like to take the opportunity to thank my dear friend and brother John who I also call my dear American friend for agreeing to partner me in this book project; everything went well despite our many professional and life commitments. His professionalism has demonstrated that there are still many reliable and conscientious scholars around.

We are grateful to our publisher Springer for believing in the worth of the book and supporting it, in particular our Publishing Editor Christian Rauscher and his Personal Assistant Frau Barbara Bethke. We appreciate their dedication, commitments, and outstanding contributions to the development and publication of this book.

And finally, we would like to thank our respective families and loved ones for their gracious support, forbearance, and patience during the long hours it took to produce this book. We cannot give back the lost weekends and evenings, but we can gratefully acknowledge your contributions to the success of the end product.

We are aware that a book of this significance cannot be 100 % free of errors or omissions; we would therefore like to apologize for any errors or omissions that may appear anywhere in the book; no harm was intended to anyone.

Bloomsburg, USA  
London, UK

John O. Okpara  
Samuel O. Idowu

## About the Editors

**John O. Okpara** is professor and chair of the Department of Management and Marketing at the Bloomsburg University of Pennsylvania. He received his Ph.D. from New York University. His primary research interests lie in the areas of corporate governance, ethics and social responsibility, cross-cultural management, strategic management, international business, entrepreneurship, and small business management. He has published in numerous journals including *Journal of World Business Management Decision*, *Journal of Management Development*, *Journal of Business Ethics*, *Thunderbird International Review*, *International Journal of Business and Globalization*, *SAM Advanced Management Journal*, *Journal of Business & Policy Research*, *Journal of African Business*, *African Journal of Business and Economic Research*, *Journal of Globalization and Small Business*, *International Journal of Social Entrepreneurship and Innovation*, and *International Journal of Entrepreneurial Behavior & Research*, among others. He is the founding Editor-In-Chief of *International Journal of Social, Entrepreneurship and Innovation*. He serves on the editorial board of *SAM Advanced Management Journal*, *Corporate Governance*, *Journal of Management Development*, *International Journal of Business and Applied Sciences*, *African Journal of Business and Economic Research*, and *African Journal of Economic and Management Studies*. He is the recipient of several research awards including the prestigious Provost's Award for Excellence in Research/Scholarly Activity; 2007, 2008, 2010, and 2012 outstanding reviewer awards from Emerald's Literati Network, 2012 Emerald Literati Network Highly Commended Award; and 2011 Best Paper Award from the World Business Institute, among others. He is a Visiting Professor of Strategic Management at the University of Warsaw Center for Management Training in Poland. His nonwork interests include spending time with his wife and children, reading, watching African movies, watching the English Premier Football League, and rooting for Manchester City, Chelsea, and Arsenal Football Clubs.

**Samuel O. Idowu** is a senior lecturer in Accounting at the city campus of Faculty of Business & Law, London Metropolitan University where he was course organizer for Accounting Joint degrees and currently the Course Leader/Personal Academic

Tutor (PAT) for students taking Accounting and Banking degree. Samuel is a Guest Professor at Nanjing University of Finance and Economics, China. He is a fellow member of the Institute of Chartered Secretaries and Administrators, a fellow of the Royal Society of Arts, a Liveryman of the Worshipful Company of Chartered Secretaries & Administrators, and a named freeman of the City of London. Samuel has published about 40 articles in both professional and academic journals and contributed chapters in edited books. Samuel has been in academia for 26 years winning one of the Highly Commended Awards of Emerald Literati Network Awards for Excellence in 2008. He has examined for the following professional bodies: the Chartered Institute of Bankers (CIB) and the Chartered Institute of Marketing (CIM) and has marked examination papers for the Association of Chartered Certified Accountants (ACCA). His teaching career started in November 1987 at Merton College, Morden Surrey; he was a Lecturer/Senior Lecturer at North East Surrey College of Technology (Nescot) for 13 years where he was the Course Leader for BA (Hons.) Business Studies, ACCA, and CIMA courses. He has also held visiting lectureship posts at Croydon College and Kingston University. He was a senior lecturer at London Guildhall University prior to its merger with the University of North London, when London Metropolitan University was created in August 2002. He was an external examiner at the University of Sunderland, University of Ulster, Belfast, Northern Ireland, and Anglia Ruskin University, Chelmsford, and currently an External Examiner at the University of Plymouth and Robert Gordon University, Aberdeen, Scotland. He was the Treasurer and a Trustee at *Age Concern*, Hackney, East London, and he is on the Editorial Advisory Board of the *Management of Environmental Quality Journal* and the *International Journal of Business Administration*. He has been researching in the field of CSR since 1983 and has attended and presented papers at several national and international conferences and workshops on CSR. Samuel has edited several books in the fields of CSR and Forensic Accounting and was the Editor-in-Chief of Springer's *Encyclopedia of Corporate Social Responsibility*. He is a series Editor for Springer's books on CSR, Sustainability, Ethics and Governance.

# Challenges, Opportunities, and Strategies of CSR: An introduction

Corporate leaders of the twenty-first century have a lot to contend with in their struggle to lead sustainably, but whether they like it or not sustainably they must lead! The path that leads to sustainable leadership is very rough; indeed, there are many challenges and of course several opportunities along the way. How do twenty-first century leaders overcome these challenges and take advantage of the many opportunities they invariably come across during the process of leading their corporate entities in this modern age? This is basically the question the chapters in this book have set out to provide answers to and we believe that this objective has been satisfactorily met.

Corporate socially responsibility has drastically transformed corporate entities of the twenty-first century in the way they conduct their business practices and function in the social environment where they operate. Issues which did not matter some 30 or 40 years ago are now core issues to be included in corporate strategies when running or leading corporate entities in our world today, regardless of whether the entity in question is profit or not profit seeking, large or small, or national or multinational.

Corporate managers of today are too aware that they will not be judged by their stakeholders only on the basis of their financial performance. In fact it has been argued that a too profitable business is likely to be socially irresponsible as it would have ignored many of its social responsibilities to its stakeholders and not addressed them properly. In the same token, an unprofitable business in today's world is a socially irresponsible business since the responsibilities of a business are embedded in the 3 Ps—People, Planet, and Profit.

The still lingering global financial crisis has actually driven home the point to all and sundry that reckless and irresponsible acts by some business leaders in one particular nation could lead to serious global devastating consequences. We have had to live with the evidence of this since 2008 or perhaps a bit earlier. We can no longer continue to act irresponsibly and hope that everything will be alright; everything will not be alright and life will become tougher for everyone. Corporate leaders worldwide would acknowledge that things have been more challenging for them following the aftermath of the events that caused the crisis, but the concept of

CSR has lightened many of their heavy burdens. This probably is the case with those leaders who knew how to take advantage of the opportunities CSR has for them. Those who still erroneously believe that CSR is an add-on activity would have many different tales to tell.

Over the last few years, many corporate entities around the world have identified the value creation ability of CSR and have started to weave the so-called triple bottom-line idea—economic, social, and environmental (ESE) considerations in to their strategy. The pace of advancement in CSR depends on several factors, e.g., which continent you operate from, the view of the leader of the entity about CSR, and a host of other factors. Of course, what constitutes CSR actions as noted in the *Global Practices of CSR* (the first book in a series of books on CSR, Sustainability (S), Sustainable Development (SD), Ethics (E) and Governance (G)) depends on a series of factors and circumstances. Interestingly, several scholars and authors have identified different issues that fall within the domain of CSR for instance. Kotler and Lee (2005) have categorized the following initiatives as issues falling within CSR activities:

- Issues that contribute to community health
- Issues that encourage safety
- Issues that enhance education
- Issues that improve employability
- Issues that enhance the quality of life in the natural environment
- Issues that enhance community and economic developments
- Issues that facilitate the provision of basic human needs and desires

**Source: Idowu (2010).**

These aforementioned issues fall either under internal or external CSR; needless to say, internal CSR relates to actions taken by an entity to address CSR-related issues of its internal stakeholders whilst external CSR are issues relating to an entity's external stakeholders. Corporate entities of today have realized that both classes of stakeholders have enormous power to affect their success or failure in both the marketplace and community; they therefore no longer take issues which affect these stakeholders lightly.

To argue that whether a business survives or fails depends on its leader is actually noting the obvious, the leader makes or breaks her organization. A good and responsible leader makes her organization to survive and prosper. Some of the ingredients required to make the organization successful are derivable for the relationship the organization has with society. This is because in today's world it has been understood that society and business are interwoven. Business can no longer operate successfully without society and conversely society will find it difficult, if not totally impossible, to function effectively without business. That the two are interdependent may appear too simplistic an argument, but that is the state of play in our world today. It therefore follows that what is needed in order for the two to coexist in harmony is really not confrontation or any form of coercing by NGOs or some other activist groups, but an atmosphere that creates the opportunity for a deep understanding between the two. Of course some may argue that the laws

of economics may make what is being suggested here difficult. They may argue further that the more business provides in order to satisfy society's social, economic, and environmental (SEE) concerns, the more society will demand from business; they are probably right, but these two editors do not concur with this baseless argument. Society owns corporate entities, whether or not they want to accept it, albeit, this ownership may not be direct in the same sense as primary stakeholders such as shareholders, employees, or creditors. It is therefore in society's best for business to continue to thrive and prosper; it is through this that prosperity pervades the community. The general acceptance of CSR globally has taken the debate on the interrelationship between the two beyond the level of whether or not society has a say in what is going on inside the walls of a corporate entity in terms of how the entity deals with or interacts with its surrounding community. If one agrees with this argument, then the argument that the more is provided by business the more is demanded no longer holds. The mutual understanding between the two has gone beyond this level Idowu (2010).

This book, *Corporate Social Responsibility: Challenges, Opportunities and Strategies for Twenty First Century Leaders*, provides an insight into what challenges and opportunities twenty-first century managers need to consider when formulating their strategies in this modern era. Senior corporate leaders of our time have understood the value-adding benefits derivable from being socially responsible. Apart from that, scientists, NGOs, stakeholders, governments, etc., are requesting that corporate leaders should take a lead in transforming their organizations into being socially responsible not only for this generation but because of future generations of living creatures. Any drive to be socially responsible should begin from the board room—senior decision makers of the organization and then filter through to those below them. This can only be good for our world. The argument that “of course we have paid our taxes, why should we bother” died many years ago; modern businesses are expected to help find innovative solutions to solving our social and environmental problems regardless of whether or not they created them in the first place.

The book has been fortunate in the sense that it was able to attract contributions from thirteen countries from around the globe. The views expressed by these respectable scholars are theirs and not that of the organizations they work for or represent, but these are serious views on how current and future leaders in the twenty-first century could improve their understanding of issues relating to CSR.

The book has been divided into four parts, each part focusing on different CSR issues as they affect the core themes of the title of the book: Challenges, Opportunities, and Strategies. Part I—Conceptual framework of CSR which includes decision making and managerial competence—comprises of five chapters, Part II—Global Challenges and Opportunities—is made up of three chapters, Part III—Sustainability: Implementing CSR in MNCs,/MNEs, SMEs, and Family Businesses in four chapters, and Part IV—CSR in Higher Education Institutions around the world—completes the book with four chapters.

In the very first chapter entitled ‘*Corporate Social Responsibility: A review of the concept analysis of the business case for CSR in the Twenty first century*’ the two editors reviewed the concept of corporate social responsibility (CSR) with a view to explaining its meaning and component parts, and examining the business case for corporate social responsibility. They argued that the business case for CSR refers to arguments made in support of the reasons why businesses accept and advance CSR activities. The business case they also noted is concerned with CSR benefits to corporations and particularly with the bottom-line financial gains for businesses introducing CSR activities into their operational activities. The two editors also provided some conceptual definitions of CSR as well as arguments that have been advanced in favor of the notion of business assuming any responsibility to society beyond profit seeking and maximizing its own financial well-being for its shareholders.

In Chap. 2 on *The Ethical Foundations for CSR*, Claus Stue Frederiksen and Morten Ebbe Juul Nielsen discuss the ethical foundation of CSR using three approaches, namely, instrumental, ethical, and hybrid approaches. They argue that the ethical approach is the best of them all. The chapter also explores three of the most influential ethical theories with their key principles. These two scholars were also able in the chapter to consider ethical challenges for CSR whilst asking the question: whether or not companies should just avoid doing harm or should naturally do good in everything they do.

In Chap. 3 by Martin Brueckner, Anthea Wesley, Christof Pforr, and Diana MacCallum entitled “*Corporate Social Responsibility: A governable space*” note that the rise in the discourse and practice of CSR has largely been driven by a dominant business case logic. These scholars argue that the concept of CSR is more complex, loaded, and problematic than it is often acknowledged in mainstream literature. The chapter notes that CSR should be situated within a relational space, and this should enable CSR to be deconstructed at the level of the political economy, they argue.

Ruhul Amin and Quanxin Zhang in Chap. 4 on “*Emotional Intelligence, Intelligence Quotient and Competence: Towards a comparative model of China and Bangladesh*” use EI and IQ which when combined determine managerial competence in problem solving. The chapter tests four hypotheses using data from a study in China and Bangladesh in order to provide a model on managerial effectiveness. The study uses seventy-eight entry- to middle-level managers in Bangladesh and 52 from 26 different organizations in a province in China in the comparative study to provide reliable indices on EI, IQ, and Employee Development concepts.

In Chap. 5 entitled “*Confucius Teachings and Corporate Social Responsibility*” by Patrick Low and Liong Ang argue that insufficient attempts have been made by business managers, government leaders, and academics to address CSR challenges of our time from the global perspectives. These inadequate attempts have failed us all and hence the reason why the following problems pervade our world: global warming, executive greed, ageism, financial crisis, money laundering, terrorism corporate scandals, and many others. The chapter notes that perhaps global entities should go back to the drawing board in order to remodel the CSR strategies in terms

of the Confucius doctrines which lay emphasis on social obligations, ethical decision making, positive business dealings, harmonious relationships, and the values of education.

Jean D. Kobongo and John O. Okpara in Chap. 6 entitled “*Environmental performance: the impact of R& D intensity of firms’ environmental concerns*” investigate the relationship between Research and Development and firms’ environmental concerns conceptualized as negative environmental externalities resulting from manufacturing activities . The study uses a large sample of US firms from different manufacturing industries over a period 1991–2009 and notes that environmental concerns decrease with R&D intensity expenditures at the firm level.

In Chap. 7 entitled “*CSR Life cycle exploration*” Catalina Sitnikov argues that the concept of CSR has continued to develop dynamically in societies around the globe. The chapter notes that CSR will be a continuously changing issue in both theory and practice; to this end, the author notes that understanding CSR life cycle would contribute to knowledge immensely. The chapter explores the vision of CSR as a managerial and academic concept from companies’ perspective. The chapter traces back the root of CSR in the USA from late 1800s.

John Okpara and Jean Kabongo in Chap. 8 entitled “*Corporate Leaders’ Perception about CSR: An exploratory analysis*” examine how a sample of African corporate leaders perceive CSR through a survey and personal interviews. The study notes that the respondents were able to identify a range of parameters and stakeholders pertaining to CSR; actual practice of CSR tended to revolve around its philanthropic dimension. The authors note that corporate leaders in Africa were motivated by different factors to practice CSR, which the two scholars saw as being driven by either a proactive, accommodative, or reactive approach.

In Chap. 9 of the book, entitled “*CSR—oriented SMEs: A question of entrepreneurial virtues in action? Reflections in theory and practice,*” Mara Bel Baldo poses a few searching questions about CSR in small and medium sized enterprises. The chapter provides answers to the following relevant questions. Does an adherence to the philosophy and to the practice of CSR arise from entrepreneurial virtues? How are entrepreneurial values and attitudes influenced by (and derived from) entrepreneurial virtues? Starting from these research questions the chapter describes, after an analysis of the literary framework on business ethics and CSR in SMEs, the principal findings that have emerged from a qualitative investigation focused on a multiple case study relative to two Italian SMEs, in which the entrepreneurs’ objectives comply with both economic and social issues which are inspired by virtues. Empirical analysis highlights the importance of transcendental values (virtues) which lie at the bases of the choices and decisions made by top management heads. Such values are transferred to the entire organization, thus making the approach towards social responsibility and sustainability authentic and effective.

In Chap. 10 entitled “*Corporate Social Responsibility: A new Paradigm?*” René Schmidpeter describes how CSR has developed from single issue engagement and legal compliance measures to explicit responsibility management. This scholar

notes that the central point is no longer a question of how profits will be put to use, but rather how they are made in the first place. The chapter describes how CSR 2.0 has now graduated to CSR 3.0-sustainable entrepreneurship.

In Chap. 11 entitled “*Corporate Social Responsibility implementation in the EU and USA: The trend and the way forward*” Mia Rahim and Nakib Nasrullah note that, globally, the core principles of CSR are gradually being integrated into political and corporate goals. The chapter explicates the trends in implementing CSR principles in the EU and USA. It argues that companies in the developed economies use different mix of strategies to incorporate CSR principles in their self-regulatory mechanisms.

The Chap. 12 by Monica Singhanian et al. entitled “*Corporate Social Responsibility: An Indian Perspective*” notes an increase in emphasis on CSR following a series of corporate frauds and failures worldwide. The chapter presents a comprehensive analysis of corporate social responsibility practices and issues arising from it from the Indian domain, tempered with an international perspective. It analyzes the various implications of the wide-ranging definitions of the term “CSR” and determines what it takes to become a “socially responsible” company. The chapter also discusses the evolution of CSR in India which it divides into four phases.

John Okpara et al. in Chap. 13 entitled “*Corporate Social Responsibility in Business Education: A review of the current status of American Business School Curriculum*” investigate the extent to which CSR has been incorporated into MBA courses in business schools in the USA. The chapter affirms that MBA graduates are tomorrow’s managers and leaders which invariably means that they would have a big say in how corporate entities of the future practice and implement CSR strategies and sustainability. This chapter undertakes an exploratory analysis of MBA curriculum at the top 50 business schools in the USA. These scholars study reveals that a high percentage of business schools in the USA include CSR-related subjects in their curriculum. CSR content is taught as either specific CSR subjects (stand-alone CSR subjects) or as part of various subjects on the academic curriculum (embedded CSR subjects). While at first sight these findings may seem promising, a more detailed analysis shows that few MBA curricula include stand-alone CSR subjects and that although many MBA programs have embedded CSR subjects, the content of CSR at most MBA schools is by no means fully developed.

In Chap. 14, Olanrewaju Samson Ibidunni takes on the issue of CSR in Higher Education Institutions in Africa’s most populous state—Nigeria with a chapter titled “*Corporate Social Responsibility in higher education institutions in the development of communities and society in Nigeria*” The chapter explores the roles being played by higher education institutions in the development of the communities and society at large in Nigeria. The scholar selected some Federal (central government owned), States, and Private Universities that have drawn so much benefits from the environment and included them in the study. The literature revealed that higher institutions in Nigeria are endemic with corrupt practices, tribal and ethnic sentiments, and individual academic pursuits of goals rather than

empowering the Nigerian society with their research findings, teaching, and community services. Some variables used included land acquisition, labor workforce, and annual financial votes from the government purse. Models and theories related to corporate social responsibility were employed. The findings from the study revealed that the development ascribed to the communities and society is hardly traced to the scholarly contributions of institutions, and only a few people are aware of the relevance of the institutions in terms of social development contributions. The chapter concludes that community services, research findings, and teaching of the higher institutions should impact positively on the environment, people, and society, in other words—stakeholders.

In the penultimate chapter on *“Management and policy process in Adult Education: Leadership implications to corporate social responsibility in Higher Institutions”* William Obiozor and Vivian Nwogbo argue that, globally, the management and policy process of adult education target the identification of felt needs and their applications for future development of the sector in any nation. There is a pressure on the stakeholders, including corporations to support education alongside the government provisions. This includes the demand by adult education advocates for effective policy and information on adult education programs which are needed to contribute effectively to national productivity and leadership development in all sectors of the economy. These authors in the chapter highlighted the CSR challenges facing the educational leadership of Nigeria and made suggestions on ways government, NGOs, and corporations could work together to support education beyond the twenty-first century.

In the final Chapter on *“Ethics in American Universities: A review of ethics teaching in Business Schools Accounting programs”*, Nicholas Koumbiadis and John Okpara note that the corporate scandals of the late 1990s and early part of this century have led to a decline in the public’s trust of the accounting profession. This they argue has resulted in the government, corporations, and universities taking a conscious attempt to rebuild that trust through a number of methods, such as passing laws requiring better regulation and more disclosure as well as requiring improved ethics education for future accountants. The chapter focuses on this latter issue. This latter issue has also led to the call that some type of integration of ethical education among accounting students should be added to the curriculum.

A careful read through of the issues highlighted in this introductory chapter to each of the 16 chapters which make up the book should hopefully have revealed that these chapters have one common theme and message: that CSR is not something that should be treated as an add-on activity; it is an important core business activity. Modern corporate entities have come to realize that long-term economic growth and success would be far too difficult to achieve if they were perceived by all and sundry to be socially irresponsible. Success is no longer measured only in terms of the bottom-line results or share prices on the stock market; in any case a company that is perceived to be socially irresponsible would have a poor bottom-line result and lower share price at the stock exchange. It is now no longer a case (as was previously believed) that it’s only society which benefits from corporate entity’s

CSR actions, but the entity actually helps itself to operate sustainably and consequently do well because of its triple bottom-line actions Elkington (1997). CSR would in fact make survival and prosperity in any market especially the global market a lot easier to come by when corporate responsibility initiatives are embedded in corporate strategies.

London, UK  
Bloomsburg, USA

Samuel O. Idowu  
John O. Okpara

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