4th International Conference on CSR, Sustainability, Ethics & Governance

26 – 28 July 2017
Perth, Western Australia

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Abstracts - Keynote Addresses

Black, Leora
Australian Centre for Corporate Social Responsibility, Australia

The State of CSR in Australia and New Zealand – A 10-Year Reflection

CSR practice in Australia has evolved dramatically in the last decade from emergent to an established and well-recognised management practice. Leading companies, and a host of other entities, are either doing CSR or looking at CSR in its many guises, in numbers that signal a new profession has arrived, one we sorely need to face the challenges of business and society now and into the future. ACCSR has been tracking the nature of CSR practice in Australia through survey-based research for a decade since 2007. Results of all our studies were published on ACCSR’s website and form a story of CSR development in Australia, and since 2013, in New Zealand as well. In 2008, we adopted the title, The State of CSR in Australia Annual Review, and have continued to produce an Annual Review in the subsequent nine years. In that time, we have witnessed and described the development of CSR practice and the business environment for CSR progress and achievement. In this keynote address, ACCSR’s Managing Director, Dr Leeora Black, will reflect on the changes in CSR practice over the last decade and the trends it has influenced or been influenced by. The Annual Review has at various times addressed the many aspects of CSR: the business case, CSR governance, the nature of CSR work and the values of CSR workers, CSR leadership, organisational maturity stages of CSR, challenges in CSR, innovation in CSR, CSR differences among industries, the impact of international frameworks for CSR, and CSR management capabilities. Dr Black will tell the story of CSR in Australia and New Zealand through the lens of a decade of public reporting.

Bice, Sara
The University of Melbourne, Australia

The Possibility and Potential of Responsible Mining

Responsible mining doesn’t have to be an oxymoron. The 21st century mining industry is one that cannot afford to focus only on pure financial strength. Today’s viability comes largely through reputation, legitimacy, acceptance (or at least tolerance) by communities, political acuity and social engagement. Responsible mining involves holistic assessments of companies’ impacts, including on economic, social, human rights and environmental aspects, and on Indigenous communities. In the best cases, it involves understanding how an individual company’s impacts might contribute to accumulated impacts felt when multiple miners operate within a geographic region, like the Pilbara or Hunter Valley. At the same time, responsible mining is not a licence to dig. While humankind will continue to require mining and extractives products well beyond our lifetimes, current knowledge also tells us that fossil fuels are beyond the bounds of responsibility and we must look to alternatives. This keynote address will consider the key components of responsible mining practice, from a social/community perspective. It will engage the role of impact assessment and community benefit and impact agreement-making in assisting to mitigate mining’s negative impacts while supporting communities to achieve benefits possible through socio-economic development associated with mining and extractive projects. At the same time, it will interrogate the trade-offs that necessarily accompany mining operations and the tough ethical debates that underpin those.
The Indian CSR Model

The new Indian model of CSR, as envisioned in its recently formulated legislation, marks a significant departure from earlier concepts – both Western and Indian. It begins with the twin assumptions that self-regulation is a seriously limited and limiting approach and that CSR can and must be integrated with the inclusive development of the nation. The legislation – a first of its kind anywhere on the globe – seeks to create an enabling environment where the government, corporates and the civil society sector, form a triad, working together and in tandem, to execute development projects on the ground for the benefit of the poor, the downtrodden and the marginalised. In the new Indian model, corporates above a certain threshold level of profits, turnover and net worth, are expected to provide financial resources for projects to be executed at the ground level by non-profits. The expectation is that corporates with their agility, innovation, speed of execution and in-built efficiencies will be able to oversee the implementation of projects that are replicable, scalable, impact generating and result-oriented. Non-profits, as implementing agencies, will be able to harness their proximity to ground level realities and their appreciation of community needs and aspirations, to target and execute these projects. Government is expected to play a catalytic and enabling role and promote the ultimate CSR goal of benefiting the poor. At the heart of India’s new CSR legislation lies:

- Greater transparency and accountability;
- Measurement of actual spending by corporates;
- Contribution of 2% of profits to CSR activities;
- Involvement of the Boards of companies in all CSR work;
- Synergy between corporates and non-profits;
- Strategic CSR as opposed to charity or philanthropy.

CSR from an European Perspective

Globalization, climate change and a dramatic increase of the world population force us to develop a global understanding of CSR. The Paris Climate Agreement or the introduction of the UN SDGs demonstrate a kind of political understanding. However we have to accept the cultural differences in this process and have to find ways to deal with them from a companies’ perspective. In defining a “Sustainability Sweet Spot” new products and services, processes and business models arise. Although the European Union came up with a joining definition of CSR European countries live different ‘types’ of CSR: United in Diversity! Europe is overcoming the old dualism by not focusing on “giving money back to the society” but earning money and acting sustainably at the same time. Based on discussing the major differences of the CSR understanding between Europe and America the new CSR based management understanding Cologne Business School is implementing will be elaborated.
Values Creation as the Source of Future Viable Value Creation

If we analyze the development of our global economy with an interdisciplinary view, combining the psychology of motivation with an analytical view of the dynamics which shape the actions of social, economic, and biological systems, we have to acknowledge that our mental economic models trigger a development that could be labeled as the Paradox of Destructive Wealth Creation. In consists in the fact that our individually rational and, in itself, highly successful economic behaviors lead, on the group level and the level of the whole system, to outcomes which, by and large, are highly destructive, as it places not only the social, ecological, and economic sources of this wealth creation process in existential jeopardy, but increasingly also threatens an ever more broader field of actors who stand to lose in the games of disruption. If we want to solve this paradox in a way that serves to reverse this inherent destructiveness of our ways of doing business, we must replace the mental models of economy, strategy, and business management with a model that serves two causes successfully: first and on the micro level of individual actors, whether it be humans or single corporations, this model must yield opportunities to gain individual competitiveness in the development of business models that serve the human pursuit of wealth, acknowledgement, and differentiation. Second, and seen from the supra level of global systems, this model must deliver a blueprint for business models that are not only highly successful in serving individual interests, but will also deliver added value potential that could increase individual competitiveness, as they foster additional and new natural, social, and economic resources on the supra level of the global systems, upon which individual business models and global systems are dependent. For establishing such a model, we must refer to biological and psychological arguments more than to the ethical concepts being discussed within the arena of business ethics (as for example the concepts of trust, responsibility, and sustainability).

CSR Management, Research and Education: The Pathways and Pitfalls of Successful University-Industry Partnerships

When examining the stakeholders of any given company, do you ever include the local universities and business schools in the list? Associate Professor Debbie Haski-Leventhal initiated and led a MGSM CSR Partnership Network, a network of leading Australian and international companies, nonprofits and governmental departments aimed at developing an evidence-based dialogue on CSR. Her aim was to create an inclusive group, which would lead together CSR research, share knowledge and impact managerial practice. In this talk, Debbie will share her journey, lessons and stories from running such a partnership. Some of the research projects conducted by this group, including a study on corporate volunteering and a study on disaster relief, will be presented. Debbie Haski-Leventhal is also highly involved with the United Nation Principles for Responsible Management Education (PRME), annually conducting international studies on MBA students and their attitudes towards responsible management education. She will discuss the role of industry in responsible management education and will raise thought-provoking questions about the relationship of industry and academia when it comes to educating the next generation of business leaders. Some interesting findings from the recent annual survey will be shared.
Large-Scale and Artisanal Miner Partnerships: An Untenable CSR Strategy in Sub-Saharan Africa?

In recent years, conflicts between artisanal and small-scale mining (ASM) groups and large-scale mine operators have intensified across sub-Saharan Africa. The latter have struggled to secure viable plots of land and ultimately, a license to operate, which has driven many to encroach on concessions demarcated to the latter. Clashes between the two parties, which have often involved security forces and the police, have typically been violent, culminating in casualties and costly damages. Several NGOs, donors, host governments and academics have weighed in on the problem, calling on large-scale mine operators to initiate dialogue with the small-scale miners who are working illegally on their concessions, with a view to assisting and possibly forging working partnerships with them. Doing so, these parties argue, will go a long way toward diffusing ongoing tensions as well as preventing future conflict. The management of a number of large-scale mining companies operating in the region have since responded to these calls by brokering agreements with unlicensed small-scale operators. They have branded these moves as ‘Corporate Social Responsibility’ (CSR).

This presentation will reflect critically on the appropriateness and impact of this CSR strategy. It will argue that calls for working partnerships between large-scale and small-scale mine operators are short-sighted because they are untenable over the long term, and have overshadowed more important analysis which draws attention to why conflicts between these parties have surfaced in the first place. Drawing on findings from recent research, the presentation makes two contributions. First, it helps to clarify why these disputes are intensifying. In sub-Saharan Africa, excessive rent-seeking, manifested as a large-scale mining ‘bias’ or host governments’ preference for more-easily taxable industrial activity, has derailed efforts to support and formalize ASM. Second, the presentation explains why the region’s large-scale mine operators, despite often portraying their dialogue with unlicensed small-scale miners as CSR, have proceeded with considerable caution. Findings from research reveal that mine managers are unwilling to commit fully to supporting ASM because they do not wish to be saddled with the responsibility for nonemployees present on company concessions; struggle ‘selling’ the idea of partnerships, and potentially relinquishing unused land to small-scale operators, to their shareholder base; and must plan for times when mineral prices, particularly for precious metals and stones, increase, in which case deposits that small-scale operators have been ‘permitted’ to work may become profitable for the company to extract. Despite the enthusiasm in NGO, donor and policymaking circles about partnerships between large-scale miners and ASM, the senior management of the former generally view the latter as a major risk to operations. Moreover, those individuals who engage in ASM are not interested in a ‘live and let live’ policy. They rather want legitimate mine titles and the security of tenure that comes with these.

This presentation calls for a critical ‘rethink’ of these conflicts, with special emphasis on prevention. The objective here should be to minimize salience: specifically, to ensure that large-scale miners remain peripheral stakeholders for ASM and vice versa. It is argued that this could be achieved if the alluvial and near-surface hardrock deposits which small-scale mine operators covet are identified and ‘blocked out’ at an early phase of reform, and not included as part of the concessions demarcated to foreign large-scale mineral exploration and mining companies. Doing so would go a long way toward ensuring that both types of miners coexist in harmony in sub-Saharan Africa.

CSR Developments in China

Despite the progress humanity has made in the past, humanity is still facing tremendous challenges, such as climate change, environmental degradation and income inequality, to name only a few. By forming the Global Compact, corporations worldwide, including more and more Chinese companies, show that they want to make a net positive impact and contribute to resolving these problems. This keynote address will discuss recent developments of CSR in China. Most notably, the internationalization of the Chinese economy provides an excellent environment for CSR to flourish. Chinese corporations have access to qualified international talents, capital to purchase modern equipment and the will to compete with international competitors in the areas of CSR and sustainability. To give an idea of this development, the cases of Huawei and EDUI will be introduced in this keynote address. But there are still many challenges. For example, the serious environmental degradation continues to be a hurdle to true, credible sustainability of the economy. The most importantly, there continues to be a strong worldwide demand for unsustainable products. In a globalized economy, this is the true challenge for CSR that needs to be addressed. Otherwise, polluting industries which China has inherited from Europe and the US might continue to be outsources to the Chinese countryside or Southeast Asian countries like Vietnam, Indonesia and Malaysia.
Pechlaner, Harald  
*Katholische Universität Eichstätt-Ingolstadt, Germany*  

**Importance and challenges of CSR for tourism – An European perspective**

Corporate Social Responsibility (CSR) is a topic that is widely recognized in various industries as one possible attempt to address societal and ecologic change processes in turbulent times. Tourism is directly affected by these challenges both from a supply and from a demand side. Often, tourism is also criticised as being a driver for negative change processes, notably, when a so called “Carrying Capacity” is surpassed. Different initiatives show that tourism actors seriously feel accountable for society in many ways. Hence, there are some peculiarities, actors in the tourism industry have to consider, when they use CSR as a strategy to address their business’ impact on society. The keynote will portray tourism-specific characteristics of CSR activities by discussing examples from a European perspective. European tourism destinations often can be characterised as community-based destinations that commonly are characterized by a complex Destination Governance (Pechlaner et al. 2012). Small and medium sized enterprises (SME) play an important role. This is why CSR-initiatives not only can be based on an enterprise level, but have to be organized on a network level of heterogenic actors: a so called Destination Network Responsibility is suggested. CSR in Tourism industry is at an undeveloped early stage (Coles et al. 2013), but has high potential in becoming a core concept in tourism, both on a company and a regional or destination level as tourists are interested in the understanding of problems and the participating in the daily life of destination’s inhabitants. This demand can be directly addressed by CSR-initiatives and by this can contribute to the competitiveness of a tourism region.

Woodside, Arch  
*Boston College, USA / Curtin University, Australia*

**Corporate Social Responsibility Research: Tourism Applications**

Authentic performances of destination events where tourists were not originally involved become synthetic when tourists are present. Care can be taken to lessen the degrading in such events by the presence of tourists by the quality of the direction and use of authentic places, actors, props, timing, and additional conditions of the authentic enactments. Many recipes (profiles) of visitors may include the desire to experience a shallow or mid-level gaze on a destination enactment with some authentic ingredients—achieving a deep gaze may not be a motivation for the visit. Problematic to this perspective is that the presence of such tourists vitiates the enactment. Governing organizations attempt to solve the dilemma of tourist wanting to visit/gaze-upon authentic destination enactments and thereby degrading the enactments by requiring the tourist to qualify for such visits and to restrict the enactments by time, place, actors, and other ingredients occurring in the enactment production. For example, only members of the Islam faith are permitted to be visitors/pilgrims to Mecca/Makkah; thus, tourists are no longer strictly observers from afar but are viewable correctly as cast members in authentic enactments (e.g., the Islam Hajj pilgrimage and rituals.)
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Abreu, Rute, Ramos Sofia, Perez-Lopez, José-Angel
Guarda Polytechnic Institute & UDIP-IPG & CICF-IPCA / Seville University, Spain

Institutional Governance: Evidence from Police Force of the Europendfor

The research focuses on institutional governance, in general, and on auditing results in particular. Today, the disclosure of risks is the reduction of information asymmetry of the citizen and the society. Indeed, in the area of the defense and the security, the primary concerns of military and police forces in Europe and the world must promote the risk disclosure regulation which improves the quality and the role of regulation at institutional governance level. The methodology will be spread between the theoretical analysis focused on the military forces integrated in EUROGENDFOR to evaluate the principles of good management, as well as, review of programs, operations, systems and procedure management of the police forces to assess whether they promote the economy, efficiency, effectiveness and quality in the use of these resources. Also, the empirical analysis of this research, it reflects good practices of each military force integrated in EUROGENDFOR, considering a comparative method that is quite effective since it is an organization that integrates seven militarized police forces of different countries in a single entity. There will be providing evidences from the institutional governance at military level focused on crisis management. In conclusion, this is a matter of great concern, because the main reasons are related with terrorism and the organized crime, the cybercrime, the proliferation of weapons of mass destruction, regional conflicts, state failure and climate change. The authors will provide practical implications for regulators and for the forces integrated on the EUROGENDFOR in order to define the political and economic priorities, to preserve peace, to safeguard human rights, to prevent conflicts and to strength international security, in accordance with the principles of the Charter of the United Nations.

Abreu, Rute, Almeida, Rita, Perez-Lopez, José-Angel
Guarda Polytechnic Institute & UDIP-IPG & CICF-IPCA / Seville University

CSR and Technology Information Communication: Evidence on the Bottled Water Industry in Portugal

The aim of this study is to examine what typology of CSR disclosure online, in the particular context of the bottled water industry in Portugal. The sample is composed by 26 bottled water companies which currently report the tree pillars of CSR in order to verify its relevance in terms of general information, product information and environmental, economic and social information. The growing changes that happen in the business world are forcing organizations to be inserted in the context of new technologies, which is a basic principle for those who want to develop closer relationships with their stakeholders. The information systems in their structures figure as part of competitive power with an operational and financial performance growth, as well as the promotion of CSR disclosure. The methodology of the research starts on the literature analysis and follow by the companies CSR reports in order to recognize and to validate their socially responsible activities, to accomplish their responsibility to stakeholders, to manage public impressions and to improve the image and reputation. To reach these aims, companies must disclose CSR information, which comprises important features of the report such as relevance, reliability and comparability. On the basis of findings, the disclosure online has emerged as an important resource of CSR disseminating information and communication, because the internet channel has a universal access. The internet, mobile computing, social networks and other technology advances have become essential to improve the usefulness of the CSR information provided by the company's. The bottle water companies are adopting their disclosure decisions in order to differentiate themselves in terms of technology, performance and their competitive position.

Abreu, Rute, Brueckner Martin
Guarda Polytechnic Institute & UDIP-IPG & CICF-IPCA, Portugal / Murdoch University, Australia

Corporate Governance and Corporate Finance: Evidence from FIFA’s Annual Reporting

The purpose of this research is to examine the corporate governance (CG) and corporate finance (CF) strategies of the Fédération Internationale de Football Association (FIFA). The paper addresses the link between CG and CF viewed through a framework of legitimacy and citizenship theories. In light of the growing pressure on football teams to adopt strategic decisions and sustainable practices, the sport needs a new vision of CG and CF. Indeed, it is in FIFA’s best interest to pursue both ‘financial fair play’ and to promote best CG and CF practices among its members. Methodologically, the theoretical part of the research presents a review of the literature to contextualize CG and CF and provides a synopsis of the organizational
and legal issues in football. Also, different research streams will be investigated to show citizens’ perceptions of FIFA as the international umbrella organisation for the sport. On the empirical side of the study a content analysis is presented of FIFA’s annual reports released between 2002 and 2016 to gauge whether and how CG and CF principles have been adopted and implemented by the organization. The results point to increased and improved disclosure efforts by FIFA but also inconsistencies when judged in light of perceived best practice in the areas of CG and CF. CG and CF are key to mitigating and managing prevalent uncertainties and risks in today’s sports environment, and the findings from this study underscore the need for FIFA to promote regulations, controls and sanctions and foster cooperation, networking, education and communication to change corporate behaviour in the sport.

Al Salmi, Hilal, Mohammed, Jihad
International Business School, University of Technology Malaysia (UTM), Malaysia

The Impact of Corporate Social Responsibility Programs in Building Corporate Citizenship in Oman’s Oil and Gas Industry

Corporate social responsibility (CSR) has gained far more importance within the oil and gas industry context in the sultanate of Oman to face the score of challenges namely sustainable development, globalization, governance, corporate sector impact, communications, finance, and ethics among others. The oil and gas industry is a leading sector of business that has to continuously engage in CSR practices such as social, economic, political, legal, technological and environmental areas. An in-depth analysis of oil and gas companies’ website and annual CSR reports uncovered that Oman oil and gas companies engage in corporate social responsibility activities focusing on health, sports, education, and the environment. However, there are some challenges have been identified as lack of awareness; gaining top level supports; youth unemployment (i.e., lack of engaging CSR as social entrepreneurship); lack of recycling and environmental concerns (i.e., lack of engaging CSR as an environmental movement); difficulty in quantifying the bottom line of CSR. Underpinned by social exchange and social information processing theories, this study aims at scrutinizing the impact of CSR programs in building corporate citizenship and in the further stage proposing a conceptual research model that investigates employers’ perceptions of corporate social responsibility practices within oil and gas industry context. The results have important implications about employees’ perceptions of corporate social responsibility practices and the aforesaid outcomes.

Aluchna, Maria, Rok, Bolesław
Warsaw School of Economics, Koźmiński University, Poland

Closing the Loop – Circular Economy through Sustainable Innovation Lens

Circular economy based on the ‘closing the loop’ of product lifecycles is expected to bring benefits for the environment and the economy as well as to contribute to the responsible business conduct. Circular economy promises significant environmental and economic benefits. These benefits refer to reduced usage of resources, lower impact on environment, cost savings and jobs creation. The biggest promise of circular economy is the economic growth decoupled from resource use. For financial investors, the promise is even more exciting and means decoupling value creation from resource consumption. The economy as we know it still operates largely on a take–make–dispose basis. Circular economy contrasts with the linear economy approach. While it is understood as the necessity in the light of declining resource, it is also viewed as one of the most influential concepts in sustainability management expected to add to the transformation towards resource-efficient and low-emission economy. The concept of circular economy rests on three principles: to preserve and enhance natural capital, to optimize yields from resources in use, and to make the system more effective by removing negative externalities (Taranic, Behrens and Topi, 2016). These measures are supported by the legislative actions as well as industrial and engineering know-how. We would like to add to this literature examining the practice of circular economy business models. We use the framework proposed by Lacy and Rutqvist (2015) and document how companies adopt the concept of circular economy with the reference to five models of closing the loop. The case study analysis illustrates the transition of organizational processes and it indicates benefits and challenges for companies revealing implications for further practice.
CSR from an Islamic Perspective

CSR appears to have reached a high level of institutionalization, evidenced by a raft of international standards dealing with CSR practices and an increasing number of business organizations implementing them. CSR, however, has emerged due to socio-economic and political economic factors only to be found in democratic and capitalistic systems. The foundational philosophies—mainly ontological worldview and epistemological stance—underlying capitalism has contributed to the evolution of CSR as it is practiced and promoted today: firms addressing economic, social and environmental concerns by way of voluntary forms of stakeholder engagement. As western capitalism is largely premised on the orthodox economic school of thought, CSR can be best understood when the foundational philosophy of capitalism is compared to the foundational philosophies of other heterodox economic schools of thought. The aim of this paper is to provide a perspective of CSR from an Islamic economic view point. To this end, the foundational philosophies of both western capitalism and Islamic economic are compared, followed by an exploration of “what if” scenarios for each of the dimensions of modern CSR were they to be implemented in an Islamic economic environment. This paper employs argument and reasoning as tools for a theoretical deductive approach to argue for or against the different “what if” scenarios, seeking to shed light on the foundational philosophy of capitalism that has shaped modern CSR while also offering an understanding of its merits/demerits from an Islamic mindset.

Anggraini, Luh Micke
Sekolah Tinggi Pariwisata Nusa Dua (Bali Tourism Institute), Nusa Bua, Bali, Indonesia

CSR in Hospitality and Tourism Industry in Bali, Indonesia: A Review of Impact of the Initiatives on Destination Sustainability

Tourism is one of the development priorities in Indonesia. However, the present-day tourism development in this country is still dominated by the hospitality industry, consuming extensive resources that lead to many problems. The predicament is apparent in the widespread of oversupplied of tourist accommodation and residential facilities particularly in Bali Island— the prominent tourist destination of Indonesia, unquestionably engendering high environmental, social and economic costs. This paper elucidates the models of Corporate Social Responsibility (CSR) as practiced and communicated by hospitality and tourism businesses in Bali, the aims and results they have achieved from a destination perspective. It focuses on the impact of CSR initiatives on the industry, community and environment as well as the future challenges of this platform towards destination sustainability. This paper suggests that CSR activities can improve the value of tourism in the developing region and contribute to sustainable development. Finally, it presents the implication of CSR for sustainable tourism strategy in Bali.

Balakrishnan Nair, Praveen
Heriot Watt University, Scotland

Sustainable Social Enterprise: A Balance of Social Impact and Financial Sustainability

Unlike traditional businesses, social enterprises have to consider sustainability from a dual perspective: generating and sustaining the social impact, as envisaged by the enterprise, and sustain financially over time. Impact and financial sustainability are closely related. Generating and maintaining social impact, which many considers as the primary objective of a social enterprise, incurs various costs and hence maintaining the social impact over time will not be possible without financial endurance. Higher emphasis on social aims over financial viability leads to social enterprises overly depending on grants, crowdfunding or similar sources. However, these types of one–off non-recurring financial support may jeopardise the long-term financial viability of the enterprise and eventually limits its capability of generating and maintaining social impact. Ultimately, the enterprise may fail in the mission it was formed for. This acknowledges the importance of financial independence and stable revenue source for a social enterprise, which allows it to pay for itself in the pursuit of its social mission. To achieve this, the ‘business’ constituent of the social enterprise model should be made viable, leading to financial sustainability and in turn sustaining the social impact. This requires business model innovation to incorporate business and social impact dimensions into the model, understanding the frictions that may exist between them and finding ways to balance both in long term by minimising the friction. This paper examines the significance of co-existence of these two faces of sustainability in a social enterprise and provides a social enterprise business model as a case example.
Barry, Rebecca, Fifer, Hollie  
*Media Stockade, UTS, Australia*

**The Opposition - Activism and Documentary - A Case Study**

In a David-and-Goliath battle over a slice of Papua New Guinea paradise, Joe Moses, leader of the Paga Hill community, must save the families before they are evicted from their homes. Battling it out in the courts - Joe may find his community replaced with a five-star hotel and marina planned by an Australian-run land developer. The Opposition documentary film asks the important question of how can we ethically build sustainable industry in developing countries? Told through the story of Paga Hill – the luscious mountain peninsula of Port Moresby in Papua New Guinea. This is the site for this unfolding drama; the paradise everyone wants to claim. Piecing together the evidence, The Opposition shines a light on the consequences of development at a time when communities and settlements are being sacrificed for big business. The documentary film The Opposition has played a part in bringing attention to this issue to the international community through presentations at the UN Geneva and film festivals around the world. This presentation will outline the role the film played in sharing the story of the Paga Hill community to an international audience and how the documentary (and activist filmmaking generally) plays a role in highlighting business activities. The presentation will also examine the film making process (from beginning to end) of engaging with the community about their battle with the development company. The presentation will also include clips from the film and discuss the legal challenges the filmmakers overcame. More information here: http://theoppositionfilm.com/legal-case.

Bathurst, Ralph  
*Massey University, New Zealand*

**Educating Leaders for a Sustainable Future**

Educational processes that prepare leaders a sustainable future are proving elusive. In the face of mounting evidence, it seems that mere scientific knowledge is insufficient to persuade people about the risks that global warming pose to human survival on the planet. Confirming this, Kellstedt, Zahran, and Vedlitz (2008) claim that “the more information a person has about global warming, the less responsible he or she feels for it” (p. 122). In this paper I offer an alternative to data-driven educational processes by advocating for arts-based learning. The purposes of this approach is to move students from the objective assessment of data to a subjective state of feeling at a visceral level. To understand the ways in which this operates, I will explore two works of art from my office wall which I have used on many occasions to help students understand how works of art facilitate alternative ways of knowing the world. Both artefacts depict birds: one a vinyl longplaying record cutout of a raven by Susan G Nelson which was part of her “Pink Ravens” series (Nelson, 2013), and the other a pen drawing on hardwood entitled “Pelican” by Fleur Benn (2015), which is part of a collection of drawings inspired by Alan Wiseman’s (2005) essay “Earth Without People”. Both works of art explore the problems of and solutions to issues of sustainability, and represent two different approaches to educating leaders in this domain. “Pelican” points viewers towards passionate and interested engagement with the problem, accompanied with an underlying apocalyptic threat in the face of non-action. The raven cutout, on the other hand, is analogous of an ironic observer, disinterested, if not dispassionate, about the issue. Each is entirely different from the other, but both are necessary for an education that embraces the full range of complex issues that underpin the field.

Beattie, Alan  
*Pollinate Energy, Australia*

**Pollinate Energy - Bringing Life Changing Products to India’s Poor via A Social Enterprise Model**

Pollinate Energy is a social enterprise based in Australia and India. It brings life-changing products to people who need them most: the millions living in poverty in India’s urban slums. Pollinates mission is to:

- Improve the lives of India’s urban poor - by giving them access to sustainable products that make their lives better.  
- Empower local Indian entrepreneurs - to be a positive force for change in India’s urban poor communities.  
- Make social business mainstream - by raising awareness about the communities we work with and supporting the next generation of social entrepreneurs

Pollinate Energy is now operating in 5 cities (Bangalore, Hyderabad, Kolkata, Lucknow and Kanpur). Recently Pollinate had its 100,000 customer. A key element to Pollinates model is its Fellowship Programs. Pollinate Energy is committed to
supporting the next generation of social entrepreneurs and change-makers through its Fellowship programs. Pollinate offer four types of opportunities to university students and professionals from India and around the world:

- Student Fellowship - A four week deep dive into social entrepreneurship for university students and recent graduates.
- Professional Fellowship – A highly specialised 2 week program designed for professionals with a strong focus on professional and personal development.
- Indian Fellowship - Indian nationals who are university students or professionals, speak the local language and are passionate about entrepreneurship, international development and/or sustainability
- City Leader – Working with Pollinate Energy to support and grow our new cities, running Fellowship programs, scouting new markets, building capabilities etc.

Pollinate has Corporate partners who sponsor their staff to attend the Professional Fellowship program. This presentation will provide an insight into Pollinate Energy who and what it is, what it has achieved (and it measures this) along with a focus on the Fellowship Programs.

Briggs, Alan
Murdoch University, Australia

Engaging With Stakeholders in Rural Communities

The central and eastern Wheatbelt of Western Australia continues to experience population decline. This ultimately impacts on available services for those communities. Alternative means of creating employment have been considered in order to provide jobs and retain members of those communities, and some of these alternatives include developing sustainable tourism strategies to attract visitors into the region. Obtaining support to promote tourism and to establish local champions from within sparse populations is challenging particularly when those remaining in the communities are already making significant person contributions. This paper examines the process for engaging remote rural community stakeholders to contribute towards establishing geotourism and a Geopark in the central and eastern Wheatbelt of Western Australia.

Chao, Cheng-Min, Yu, Tai-Kuei
National Taichung University of Science and Technology, National Quemoy University, Taiwan

Investigating the Impacts on Business Administration Students’ Entrepreneurship Intention from Model of Goal-Directed Behavior

High unemployment rate has become an important problem that the governments around the globe are struggling to resolve. Facing the global economic recession, the unemployment rate among university/college graduates or new graduates has been higher and higher. In order to lower the rate, one of the approaches used by governments is to try to boost the economic by encouraging entrepreneurial. Consequently, universities/colleges start to promote entrepreneurship-related courses, and hold related contests. Entrepreneurship has become a worldwide new trend. However, a clear conclusion about the antecedents or external factors influencing the intentions of entrepreneurship has not been drawn. Hence, this research combined model of goal-directed behavior (MGB), and proposed a better entrepreneurship behavioural intention model to explain the Taiwanese business and management students’ intention of entrepreneurship. A 31-items questionnaire with six constructs was administered to undergraduate and graduate students enrolled three universities in Taiwan. A total of 126 usable responses were completely voluntary and fulfil the questionnaires, and research model estimated by the Smart PLS program was used for interpreting the structural relation results. The results of the research model was analysed using a structural equation modelling approach to testing five hypotheses; significant support were found for four of them. Our results have implications for entrepreneurship education scholars, program evaluators, and policy makers. This study contributes to the entrepreneurship research field, and identifies the characteristics that influence students’ intention of entrepreneurship. Lastly, this study offered several suggestions for future studies.

Chen, Michelle (Sitong)
Massey University, New Zealand

Achieving Holistic Sustainability in Chinese and New Zealand Business Partnerships: An Integrative Approach

As tensions inherent in sustainable development are full of complexity and ambiguity, firms find it difficult to rationalise the nature of tensions, their dynamic relationships in sustainability and how to systematically address their relationships to
achieve holistic sustainability. To fill this gap, this conceptual study aims to go beyond a simple recognition of the inherent complexity of managing sustainability, deepening understandings of the specific tensions that often emerge in sustainability management, to explore how Chinese and New Zealand firms’ rationales used for making and justifying decisions in achieving holistic sustainability by investigating what are the tensions that emerge frequently in sustainability management within Chinese and New Zealand firms, how do these firms work with tensions inherent within a holistic sustainability agenda and what rationalisation and justification do these firms use to deal with these tensions. In particular, this study draws on Yin Yang, a traditional Chinese philosophy, which provides theoretical bases in illustrating the nature of tensions, a dynamic equilibrium of their relationships, and an integrative view in managing tensions. It is hoped that this study will contribute to the emerging literature for sustainability by extending its basis through the Yin Yang lens, to providing firms with a better understanding of tensions in sustainability management, their dynamic relationships and to developing a comprehensive framework in managing tensions. Practically, philosophically grounded on Yin Yang, the cultural integration of Eastern and Western epistemologies of rationalising tensions not only provides an integrative approach in addressing tensions but also opens avenues for future research. This also calls on future scholars to build on paradox research to explicitly address tensions in sustainability, and to extend conceptual work through more empirical studies.

Curtis, Sally
Australia National University, Australia

Inclusive Business and Poverty Alleviation: The Important Role of Institutions and Capacity Building

The promise of inclusive business is that firms can be profitable by including the poor in the value chain and at the same time alleviate poverty; some even go as far as suggesting poverty can be eradicated (Prahalad, 2010). However, existing research has tended to focus on the first part of this promise while the second aspect related to poverty alleviation has received scant attention. To begin to redress this balance, this empirical study explores the relationship between inclusive business and poverty alleviation. I apply the capability approach and operationalise it by using Alkire and Foster’s (2011) multidimensional poverty index to evaluate inclusive business activities of five firms in Vanuatu. This evaluation reveals that at least two conditions are important for poverty alleviation to occur. The first condition that strengthens the relationship between inclusive business and poverty alleviation is the presence of formal institutions that support the private sector in their interactions with the poor. The second involves a commitment to capacity building on the part of the firm. The findings suggest that where these conditions exist inclusive business is more likely to alleviate poverty, however, it can only go so far to assist with efforts to eradicate global poverty.

Dhlomo, Phumelela, Van Zyl, Cine
University of South Africa, South Africa

A Framework for Small and Medium Tourism Enterprises in Tshwane Townships, South Africa

Despite there being general agreement that SMEs are valuable in the global and South African economy to aid in creating jobs and in growing the economy, few benefits accrue to these enterprises as they endure a number of challenges which make them unsustainable. This research aimed to investigate the sustainability of SMEs in Tshwane townships, with in order to design a framework that could be used by other SMEs that intend to enter the tourism industry, to ensure that they are sustainable and can contribute towards the expansion of the South African economy. The primary data was collected through a questionnaire, which was used to obtain information on Tshwane township tourism SMEs, as a way of detecting whether they were sustainable or not. The results indicated that the Tshwane township tourism SMEs were very small enterprises created by owners who were passionate about the tourism product. These enterprises have not been able to grow and employ more people but have provided employment and survival income for the owner and, in some cases, two additional people. SMEs face various challenges relating to sustainability, one of the main challenges being financial stability. SMEs are therefore unable to play their intended role in the creation of employment as well as in contributing to the economy as a whole. In an attempt to assist the owners and/or managers of SMEs to fulfil their roles, an SME framework was developed in the course of the present research. This framework comprises a step-by-step guide that asks all the relevant questions aimed at getting to know the business and culminating in a range of recommendations that could assist in making these SMEs sustainable.
**Curtin University Sustainability Framework: A Case Study of Complex Systems Thinking in Action**

Corporate citizenship in universities requires a clear and sustainable strategy for the implementation of core institutional values, such as sustainability, ethics, and responsible governance, often referred to as Corporate Social Responsibility (CSR). Curtin University’s overall CSR goals are reflected in a number of programs and activities that address Sustainability, Healthy Lifestyles, Diversity and Inclusion, Transport and Accessibility, and Corporate Social Responsibility. The programs and activities align with: ISO 26000, the Global Reporting Initiative and the Sustainable Development Goals (SDGs) which form part of the universal 2030 Agenda for Sustainable Development adopted at the United Nations Sustainable Development Summit on 25 September 2015. However, complex systems, such as a university are made up of multiple, interrelated and interdependent departments and the difficulty of addressing CSR across organisational, research and teaching areas has been noted in the literature. Systems thinking in higher education has much to contribute to sustainability discourses, providing a theoretical foundation for inter-departmental discussions and alignment of goals and strategies. Curtin University has identified the need for a coherent and sustainable systems approach. In 2017 Curtin successfully submitted its 2nd UN Principles for Responsible Management Education (UN PRME) report, renewing its commitment to develop staff and student capabilities to be(come) ethical, responsible and sustainable members of society and work for an inclusive and sustainable global economy. The challenge is to achieve genuine community-based collaboration, where staff, students and external stakeholders can work together to accomplish a shared vision. Curtin actively engages with external stakeholders for example through founding the WA SDG Network to encourage the co-creation of knowledge with diverse partners including universities, civil society organisations and local government. This presentation will outline how, using a complex systems thinking approach, the numerous projects are integrated across the key stakeholders and measured against socially responsible and sustainable best practices.

**Duffe, Melanie**  
*University of Münster, Germany*

**Capital Market Reactions To Environmental, Social and Governance Events**

Does it really pay to be good? This issue has been heavily debated in the last years, in academic research as well as in practice. Managers often have to justify actions taken with no direct financial impact. A lot of research has been conducted to evaluate the relationship between corporate sustainability performance (CSP) and corporate financial performance (CFP). Yet, there are inconsistencies in the results. Furthermore, previous research has focused strongly on the U.S. capital market. Differences between nations, such as social and cultural traditions, the legal framework or corporate governance practices, could influence the results and play an important role in how corporations should respond to concerns about environmental, social and governance issues. The aim of my research is to analyse how positive as well as negative environmental, social and governance (ESG) events influence the financial performance of corporations in Germany. Therefore, an event study is conducted. In the literature the event study has become the standard method of measuring stock price reactions to announcements or events. The empirical study is based on a dataset of 270 ESG news published between 2010 and 2015. The news involved deal with ESG events related to companies listed in die HDAX. The HDAX consists of all member companies of the DAX, MDAX and TecDAX, representing over 95% of the market capital, making it the benchmark for the German equity market. It is hypothesized that positive (negative) ESG events influence the CFP positively (negatively). Beside this aggregated perspective, there will also be separate analyses of the effect sizes in the dimensions corporate environmental performance, corporate social performance and corporate governance performance. First results show a significant relationship between CSP and CFP. Detailed analyses by dimensions and KLD categories will be finished by mid-2017.

**Eftimiou, Olivia**  
*Murdoch University, Australia*

**Designing Sustainable Futures: Transforming Community And Business Practices Through Heroic Leadership In Social Innovation**

In Western Australia’s post-mining era and the current climate of uncertainty on many fronts, the loss of talent in the State is a matter of critical urgency. Western Australia, like many States and cities around the world, is facing not only an economic but an identity crisis. But with crisis comes opportunity to rebuild and reinvent – our cities in flux have strong potential to become hubs of innovation and creativity, in largely untapped areas, including social innovation research and praxis. This
presentation will introduce the concept of heroic leadership as a tool for social impact, by designing innovative prosocial and ethical integrated agendas in business, community and government, and guided organisational transformation. It will outline the emerging field of heroism science as a foundation for fostering personal, relational and community wellbeing. Sustainable development theory can show us how heroism theory may be applied to foster holistic wellbeing, promote heroic awareness and action, civic responsibility and engagement, and build resilient individuals and communities in the face of increasingly complex social landscapes. Heroism is not the province of caped crusaders, but a trainable, cultivatable mindset that plays itself out in everyday situations, translating the private virtue of compassion into the civic virtue of heroism. The field is committed to designing a just and cultured world; sustainable and healthy futures; and human-centred technologies. Innovation and heroism share a common antecedent: risk. Learning to embrace and manage this risk effectively will be key to building entrepreneurship in this uncertain global political and socioeconomic climate and embracing the potential of social impact investment. The presentation will introduce community groups, organisations and businesses currently engaging in heroic action and adopting a heroically informed mindset for better outcomes. It will then use a specific case study of a leading Australian not-for-profit in heroism education and training with schools, businesses, community groups and healthcare, as an example of a 5-part sustainable heroic leadership framework: heroic consciousness; heroic imagination; heroic zones; adaptive governance; and adaptive management. Overall, the aim of this presentation is to showcase the potency of heroism as a branding tool for a radically ethical approach to sustainability – and, at times, healthy social disruption – by empowering individuals and groups to innovate, facilitating collaboration between businesses, community groups and academia, and creating and applying knowledge with active support systems, and leadership. Put simply, heroic leadership is good business (and otherwise) sense as we move into an uncertain future and invest in an engaged, energized and heroically informed global citizenry, as possibly the most valuable resource we have.

Ellis, Neville
The University of Western Australia, Australia

Business Education For The Anthropocene: What Can We Learn From Organicism?

Human actions have fundamentally altered the biophysical properties of the Earth, bringing forth a new and potentially dangerous geological epoch – the Anthropocene. The Anthropocene represents, amongst other things, a failure of the education system to prepare society to live within planetary limits. Particularly implicated are mainstream business schools, whose continuing adherence to economic orthodoxy militates against socio-ecological literacy and sustainable orientations. At the heart of this problem are the relatively unexamined deep myths and worldviews that continue to shape dominant economic thought and, inter alia, mainstream business education. In response, this presentation will examine the ‘mechanistic’ worldview and its embodiment within economic orthodoxy. Here, we will see how the rise of the mechanistic worldview eroded societies’ sense of ethical care towards nature, and produced an economics that is blind towards social and ecological complexity. This will be followed by an overview of the ‘organicist’ worldview and two related principles argued to be foundational for a business education fit for purpose in the 21st century: ‘social-ecological systems thinking’ and ‘positive ecological reciprocity’. The presentation will conclude with some practical strategies for how to introduce organicist principles into business education, being mindful of the institutional barriers that often dissuade transdisciplinary teaching.

El Muhammady, Fauzanah
McGill University, Canada

Institutional Transformation: Reviewing Its Sustainability Impact to the Quality Improvement of Islamic Higher Education Institutions in Indonesia

Recently, to respond to the global challenge, the Ministry of Religious Affairs (MoRA) Republic of Indonesia has designed policies to assist Islamic Higher Education Institutions (IHEIs) to improve their quality through “status” transformation. These policies were created to encourage the institutions to transform from a college into an institute, or from an institute to a university. To achieve status transformation, the IHEIs are required to improve their rank and reputation by improving the five important aspects such as budget allocation system, curriculum, lecturer’s qualification, facilities or infrastructure, and the pattern of university organizational structure. However, even after achieving status transformation, the quality of IHEIs is still debatable. After 15 years of status transformation, only a few universities have achieved a high standard. Therefore, the implementation of this institutional transformation policy can be questioned as to whether the goal of status transformation has truly brought significant improvement to the quality of IHEIs. This study seeks to clarify some of the issues around this “seeming failure” of reform policy to bring about sustained improvement of IHEIs. This paper, therefore, examines three aspects related to “the sustainability impact of the status transformation to the quality improvement of Indonesia’s Islamic
Higher Education Institutions (IHEIs)’”: policy making process; leadership roles; and educational reforms in the IHEIs. The purpose of this exploration is to gain a broader understanding of factors related to status transformation, such as the role of government (policy makers) and university leaders in improving the five aspects above, particularly the aspects of budget allocation system and human resources, and to consider the implication of the findings for policy making, policy decisions, and policy implementation in these context of Indonesia’s IHEIs institutional transformation.

Eabrasu, Marian, Brueckner, Martin  
Groupe ESC-Troyes, France / Murdoch University, Australia

On The ‘Social Licence To Operate’ And Questions Of Legitimacy

The ‘social licence to operate’ concept, whilst ubiquitous in use in industry and academia, to this day defies clear definition. Further, its widespread use raises questions about the legitimacy of claims that such a licence is indeed being possessed. This paper seeks to explore the social licence terrain with a view to put forth a typology of social licences along a legitimacy spectrum. To this end, case studies from the Australian minerals and energy (M&E) sector will be used to determine the type of social licence in play and to then subject the various social licence claims to legitimacy tests derived from the fields of moral philosophy and political theory. The intention here is to provide for more clarity and accuracy in discussions about social licences, offering guidance also to stakeholders—communities, investors, regulators and firms—seeking to make sense of the contested corporate social responsibility space in which social licence claims are frequently being made.

Ferrie, Jo  
Woodside Energy, Australia

Collaboration for Early Childhood Outcomes In Ayeyarwady Myanmar

Scientific and economic evidence shows an individual’s early childhood development is pivotal in achieving full life-potential. Based on this knowledge, Woodside made a ten-year commitment in 2014 to support families and children in our host communities to improve early childhood outcomes. By supporting collaborative work and building alliances across the early years’ sector, we can significantly improve early childhood outcomes. This collaborative approach to social contribution aims to energise and advocate for the early years and their significance in creating strong and resilient individuals, families and communities. The Woodside Development Fund is just one element Woodside’s phased approach to social contribution and focuses on:

- Energise: People capability and capacity
- Increase capability and knowledge of child focused service providers;
- Collaborate: Community-based collaboration
- Improved alignment of resources and increased funding for collaboration;
- Advocate: Policy and communication
- Business case for early childhood is understood as the best ‘time’ for investment for outcomes.

An example of this work is the Myanmar Education Consortium, a collaboration with Save the Children, Plan International and civil society group Pann Pyoe Latt. In 2016, the collaboration supported the delivery of parenting and early childhood education programs to more than 1,300 families in the Ayeyarwady region of south-west Myanmar. We have enabled parenting groups and home-based village groups to be established in ten villages, and provided training to community parenting-groups facilitators and play-group parent volunteers. The initiative has contributed to the development of kindergarten curriculum with the Myanmar Ministry of Education, an indication of the sustainable change this work is achieving. An important part of this work is supporting the capacity and capability of local communities and organisations. One way we do this is by providing training to Pann Pyoe Latt, focused on organisational development and governance.

Frank, Björn, Grupp, August  
Sophia University, Japan

Implementing Green Supplier Orientation In The Firm: The Effectiveness Of Green Leadership And Green Knowledge Strategies

Over the last decade, the demand for environmentally friendly product and process innovation has increased steadily. Customers have developed a consciousness for environmental sustainability and adapted their needs. The literature shows
that green innovation performance can lead to corporate competitive advantage. Furthermore, it shows that green supplier networks contribute substantially to green innovation performance. Based on both green supply chain management theory and green organizational theory, this study develops a conceptual model identifying green leadership strategies that support managers in developing a green supplier network characterized as green supplier sourcing (creating pressure on incumbent suppliers to emphasize environmental sustainability) and green supplier support (aiding suppliers in improving environmental sustainability). Survey data were collected from 330 managers in 250 strategic business units, representing 30 different countries in Europe, Asia, and North America. The results show that green corporate culture (degree to which a company’s shared values reflect a belief in environmental sustainability) and green employee incentive (degree to which employees are incentivized to pursue environmental sustainability) positively influence both types of green supplier orientation, whereas green management commitment (degree to which top managers advocate environmental sustainability) only positively influences green supplier sourcing. In these mechanisms, green management commitment and green employee incentive become more effective when management spreads CSR knowledge from a dedicated CSR department to product developers. In addition, such CSR knowledge has a positive main effect on both green supplier sourcing and green supplier support. These results provide a guideline for company owners and managers to adapt their green leadership strategies to the current level of CSR knowledge obtained by product developers. They also extend theoretical knowledge of combining knowledge management practices with green leadership strategies.

Frank, Björn, Boris, Herbas Torrico
Sophia University, Japan / Bolivian Catholic University, Bolivia

Corporate Social Responsibility in Bolivia: Meanings and Consequences

Corporate social responsibility (CSR) has been studied extensively in developed countries. However, although most of the world’s consumers live in developing countries, the study of CSR in developing countries in general, and in Bolivia in particular, still is very limited. Developing countries are characterized by widespread poverty, corruption, inequality, social exploitation, and environmental pollution and, consequently, offer abundant opportunities for CSR. In addition, research on CSR in developing countries has the potential to promote equality, social justice, transparency, and accountability by holding frequently irresponsible local and international organizations to account. For that purpose, this study explores the nature of CSR practices and their effectiveness in influencing consumer attitudes in Bolivia as the least developed among the developing countries in the Americas. To this end, this study uses data collected in Bolivia using both structured surveys (quantitative data) and unstructured questionnaires / in-depth interviews (qualitative data). Using structural equation modeling of the quantitative data on two product categories and multiple brand contexts from 1016 consumers, this study tests a series of hypotheses on the consequences of CSR practices in developing countries. The results indicate that CSR practices exert a direct influence on customer satisfaction and on indirect, mediated influence on customer loyalty. Moreover, the results of qualitative data analysis suggest that multinational companies and young managers are leading the way in implementing CSR practices in Bolivia. Managerial implications are discussed.

Fröhlich, Elisabeth
European University of Applied Sciences, Germany

Developing A Framework To Support Companies In Achieving The Sdgs: The “Green Procurement Case”

The Sustainable Development Goals (SDGs) describe a set of 17 global targets based on 169 sub targets to provide all countries with clear guidelines to adopt the environmental challenges of the future according to their own priorities. This universal appeal for protecting the planet and ending poverty will enable people to benefit from prosperity and peace in the future. The SDGs cover besides the already mentioned ones a broad range of sustainable development issues, e.g. improving health and education, making cities more sustainable, to fight climate change, protecting live under water and on land or setting up partnerships to achieve those goals. The SDGs provide so far only guidelines for whole countries not for the institutions located in those countries. Companies have learned to use the triple bottom line approach to explain reasons why they act sustainably and which strategies to implement in terms of supporting their Green Agenda. To report the degree of sustainability companies have achieved they implement a set of key performance indicators to demonstrate economic, social and ecological improvements. The purpose of this article is to come up with a course of action to provide companies with clear guidelines what kind of activities they may take to achieve SDGs. To train suppliers is a very important aspect to enable them to understand and support the purchasers' sustainability approach. This educational concept will help to set up relationships which will put both parties in a position to protect the environment or improve working conditions within in the suppliers company. This may lead to less poverty in the region where the supplier is located and e.g. if we talk about food industry may save farmland to be more fertile in the future because of the reasonable use of fertilizer. This one specific
example points out that a company can never achieve all SDGs at the same time. A hierarchy has to be defined considering the capabilities and constraints a company has to face in terms of being sustainable.

Fulgence, Samuel, Frank, Björn  
*Tanzania Institute of Accountancy (TIA), Tanzania / Sophia University, Japan*

The Contribution of Corporate Social Responsibility in Sustainable Development: Theory and Practice in Developing Countries - A Case Study of Tanzania

Corporate Social Responsibility (CSR) is a concept that has attracted worldwide attention and acquired a new resonance in the global economy. Heightened interest in CSR in recent years has stemmed from the advent of globalization and international trade, which have reflected in increased business complexity and new demands for enhanced transparency and corporate citizenship. The question that has been alarmed is whether CSR contributes to sustainable development particularly in developing Countries. This article, therefore, explores the motivations for and nature of business contributions to sustainable development through the medium of CSR. It compares CSR with sustainable development, given that they are both ‘essentially contested concepts’; it introduces CSR’s changing meaning and it explains why there has been a recent increase in CSR with reference to the increasing socialization of markets as a result of narrow market drivers, along with other social, governmental and globalization drivers. The paper will provide an overview and exploration of two CSR robust – “a Three-Dimensional Conceptual Model of Corporate performance” and “Corporate Social Performance”. In addition to the contribution of CSR to sustainable development, the paper will use this newly synthesized framework, to examine the CSR approach and philosophy of various companies that are considered active in CSR in the United Republic of Tanzania context. The concluding remarks will demonstrate the current status of CSR and identify some limitations to CSR as a vehicle for sustainable development and signals important avenues of research for policy-makers in Tanzania.

Garcia-Chiang, Armando  
*Universidad Autónoma Metropolitana, México*

Corporative Social Responsibility in Mexico. The Social Impact Assessment in the Oil Industry as a Tool for Local Development

In Mexico, during the past few years, especially after the second decade of this century, the national and international contexts have been crucial for the incorporation of new actors within the debate on social and environmental responsibility: state owned companies Petróleos Mexicanos (PEMEX) and Comisión Federal de Electricidad (CFE). About that, it should be noted that that in 2012, a new type of contracts were created in Mexico that allowed foreign companies to participate in the phases of exploration, well development and production for the first time in over sixty year although they had to sell their production to the state owned company Petroleos Mexicanos (Pemex) who oversaw the contracts. In addition, to meet the requirements of the “Integral Contracts for Exploration and Production”, the new operators had to set up Corporative Social Responsibility plans founded in Social Baseline Studies. The so-called Mexican energy reform allowed a completely independent participation of private companies. The supervision of the contracts went to the Ministry of Energy and the National Hydrocarbons Commission (Comisión Nacional de Hidrocarburos, CNH), the social baseline studies became social impact assessments that fulfilled the international standards in the matter and the Corporative Social Responsibility plans turn out to be Social Management Systems. In this context, it is possible to sustain that the participation of private oil companies with corporate social responsibility schemes can contribute to the local development but the application of social responsibility actions does not imply by itself an impact on local development. Based in the experience of a team of the Universidad Autonoma Metropolitana (UAM), this paper aims to demonstrate that there are 2 essential conditions for actions to actually result in local development of the regions where oil is exploited.

a) Territorialization of the proposals  
b) The creation of different types of social responsibility actions
CSR Reporting, Stakeholder Engagement And Design Considerations For Australian Corporations In The Digital Social Network Era

The stakeholder view of the firm first acknowledged the political nature of the strategy process and the need to build social capital with stakeholders to achieve negotiated economic, social and environmental outcomes. (Wheeler and Silanpaa, 1996), (Post, Preston and Sachs, 2002), (Dowling, 2001), (Fombrun and Van Riel, 2004), and reinforced the importance of CSR reporting methods and activities for Australian corporations. According to Dowling (2001) Australian domiciled global corporations, were able to create a reputational flywheel effect, (in the form of increased social capital and enhanced share values), by investing in salient or priority stakeholder relationships, and related CSR reporting activities. CSR reporting was incorporated into a broader portfolio of stakeholder engagement activities enhancing the strategic performance of the firm. Arguably in 2017, Australian corporates have adopted increasingly sophisticated forms of stakeholder engagement, reporting standards, metrics and digital platforms to negotiate strategic outcomes in increasingly complex social and environmental networks. The advent of integrated reporting, which incorporated financial and manufacturing, intellectual, human, social and relationship, and natural capital as measurable sources of wealth, is considered a further development in this direction. (Gleeson–White, 2014), (Peacock, 2016).

This paper explores the development of CSR reporting and stakeholder engagement processes in Australia from 2000 to 2017 through systematic review of Australian corporate CSR reports and stakeholder engagement models and practices reported in relevant academic and professional literature. These will be considered in the context of negotiating balanced financial, social and environmental outcomes, in complex digitally-enabled, stakeholder networks. The implications of social media and collaborative platforms for the quality of stakeholder engagement and triple bottom line reporting practices will then be incorporated into series of future organisational design recommendations by the authors – experienced organisational change and community engagement scholars and consultants.

Do Tourists Care About Sustainability? A Qualitative Analysis Of Online Hotel Reviews In Germany

The tourism industry is one of the largest industries providing work for about 11% of the world’s employees. A central part of the tourism industry is the accommodation sector, which accounts for a total revenue of $457 billion growing annually around 3.8%. The industry has tremendous negative impacts on the environment, including the depletion of natural resources and environmental pollution. To emphasise the importance of sustainability in the tourism industry the United Nations declared the year 2017 as the International Year of Sustainable Tourism. The accommodation sector consumes an excessive amount of resources and accounts for a large amount of pollution. A key force for sustainable development of the tourism industry is the demand power of the tourist. However, the question remains: do tourists care about sustainability? With a large amount of reviews posted by past tourists, the internet provides a valuable data basis of tourists’ experiences during their hotel stay. To investigate the role of sustainability for tourists, we collected 53,698 hotel reviews both of sustainable hotels (53) and comparable conventional hotels (53) published on websites of online travel agencies and meta-search engines. By doing so, we controlled for the following attributes: rating score, date, online platform, size of the hotel, number of stars of the hotel, and region of the hotel. Conducting a qualitative analysis of these reviews, we find that some sustainability aspects (e.g. sustainable food) are very important while others are not mentioned at all. Further, guests of countryside hotels mention and honour sustainability aspects more often than guests of city hotels. The average rating scores of the respective hotels mirror this. Finally, 3-star as well as 5-star hotels that have implemented sustainability measures appear to have lower average rating scores than their conventional counterparts. However, a reversed effect can be observed for 4-star hotels. Findings of our study not only tackle the challenge to analyse the role of sustainability in tourists’ reviews but have practical implications for accommodation suppliers as well.

Corporate Social Responsibility: Some Observations On The Need To Shift An Old Paradigm

The sustainable development principles (SDP) as outlined in the World Commission on Environment and Development (1987) and endorsed by the United Nations, influenced the member nations and global industry bodies to respond and adopt strategies on sustainable development in their jurisdictions. After the Rio Earth Summit (1992), several initiatives were
introduced to develop strategies on SDP for the global mining industry. Amongst these were the Mining, Minerals and Sustainable Development initiatives. In late 1998, nine of the largest global mining companies embarked on initiatives intended to introduce changes in the way industry approached environmental issues attributed to the mining industry. These actions have led to the formation of the Global Reporting Initiative and a new paradigm for the global mining industry by developing various indicators including the voluntary reporting on Corporate Social Sustainability (CSR). Since its introduction, the concept of CSR has been the subject of criticism including its effectiveness to measure the SDP in the mining industry. The paper has four objectives. First, it examines the genesis of CSR. Second, it examines the application of CSR in the mining industry through a literature review. Third, the paper examines its merits and demerits in the context of existing environmental regulations with special emphasis on the Mining Regulatory Framework implemented in Western Australia (WA). The paper concludes with the need to examine CSR with a view to recasting it by incorporating elements of “environmental agreements” with “multi-attribute approaches” on the basis of the pathfinding work carried out in Europe and USA.

Guix Navarrete, Mireia, Bonilla-Priego, Maria Jesús, Font, Xavier
University of Surrey, UK / Universidad del Rosario, Colombia / Universidad Rey Juan Carlos, Spain

The Blind Spot In Sustainability Reporting: Is Materiality Analysis Increasing Stakeholder Accountability And Transparency?

This article explores the current and potential role of materiality analysis in the hospitality industry for increasing transparency and accountability in sustainability reporting. Sustainability reporting practices fail to deliver transparency on what companies understand as material and the method employed to determine the importance of sustainability issues. While sector-specific standards for materiality exist, there is limited understanding of how companies apply them in practice. The key question that remains is whether materiality analysis is transformative or just supports current practice. The exploratory study investigates how companies discern between what is important than what it is not in sustainability. The shortcomings identified lead to proposing an alternative method: the Shared Value Materiality Analysis (SVMA). The SVMA first moves materiality analysis from reporting purposes to sustainability strategy definition for competitive advantage, and second, it provides clearer guidelines to determine the content of sustainability reports. The article modifies the existing guidelines introducing creating shared value, a normative framework that advocates for strategic corporate social responsibility aligning the company’s needs and the stakeholders’ requests. The SVMA not only provides a comprehensive method for sustainability issues identification and prioritisation but an opportunity for more transparent reporting and consequent accountability. The article concludes by addressing anticipated drawbacks and discussing implications for theory and policy.

Gungadeen, Sanjiv, Paull, Megan
Charles Telfair Institute, Mauritius, Murdoch University, Australia

Sustainability Reporting By Private Sector Organisations In African Island Economies: The Challenges Of Change

Sustainability reporting (SR) has gained in popularity in recent years and there has been a substantial increase in reporting on economic, social and environmental issues by major corporations around the globe. Although research on SR has increased in Western literature the same cannot be said about island economies. This paper therefore reports on an investigation into SR, and its relationship with organisational change, within a group of private sector organisations in three island economies: Mauritius, Madagascar and the Seychelles. SR and organisational change. Based on findings from a mixed methods approach this paper provides details of various factors that emerged from the study, related to sustainability reporting and organisational change management in private sector organisations, including:

- The variables used for Sustainability Reporting process
- The variables used for Sustainable Organizational Change Management
- The stakeholders involved in the SR process
- The impact of the Triple Bottom Line(TBL) approach
- The drivers, benefits and obstacles of SR
This examination of the complexities of change management and sustainability reporting highlights some of the interrelationships between implementation of a reporting process and changing behavior within organisations. The findings indicate that SR is the result of both internal and external factors in all three countries and there is a positive interrelationship between SR and OCM. The analysis also indicated that leadership and corporate culture are important factors for the implementation of SR. Moreover, there was an indication that SR increased employee awareness and influenced them to act more sustainably. Finally the contribution of context is considered given that Sustainability Reporting (SR) is a more recent practice in businesses in the three islands in which this study took place.

Hilson, Abby, Adusah-Karikari, Augustina
Royal Holloway, University of London, UK / Ghana Institute of Management and Public Administration, Ghana

Entrepreneurship, Poverty and Accountability: Critical Reflections on the Impact of Ghana’s Local Content Laws on Affected Communities

Resource extraction in sub-Saharan Africa has often taken the form of enclaves, which have generated few upstream and downstream industries, and overall, catalyzed minimal economic development. In 2013, three years after drilling its ‘First Oil’, Ghana passed a local content law. At the time, it was heralded as a ‘game changer’ that would facilitate unprecedented inclusion of indigenous people in the oil industry. However, despite its good intentions, participation from affected communities remains low due to a dearth of skills, incompatible business structures and a lack of capital. Rather, fishing communities bordering drilling sites have seen a destruction of their livelihoods. Female fishmongers who are the primary breadwinners and formal financial supporters of fishermen in these communities have experienced a steep decline in their business activities. Using a qualitative research methodology, this paper draws on the life histories of 10 purposively selected female fishmongers in the Western Region of Ghana whose economic activities have been gravely affected by a lack of accountability on the part of the government and its agencies, misaligned CSR projects implemented by International Oil Companies, and the limited capacity of NGOs to champion the cause of these communities. The paper finds that because these fishmongers are confined into an informal space, their needs are often ignored when CSR-related and social policy decisions are being made. It is argued that local content regulations, which tend to ignore the needs of micro-enterprises, often exacerbate, as opposed to alleviate, poverty. Equipping micro-enterprise owners with basic business skills, such as the knowledge to draft business plans and an understanding of core markets, would go a long way toward positioning them to manage effectively the risks large-scale extractive industries pose to their livelihoods, and put them in a better position to create job opportunities for others.

Hilson, Abby
Royal Holloway, University of London, UK

Stakeholder Legitimacy Versus Salience: A Case of Offshore CSR in Ghana’s Oil Industry

When Ghana discovered oil in 2007, its citizens were filled with expectation that the windfall from production would make significant positive changes to livelihoods. Rural communities in the oil-producing regions were particularly excited about the opportunities that the oil industry would bring. In 2009, Ghana began to drill for oil. Aware of the Nigerian resource curse, IOCs set up operations in Ghana and promised to help the country avoid a similar fate. Given the lack of skills required for oil communities to participate in the industry, it was anticipated that the Corporate Social Responsibility (CSR) programmes oil companies implemented would be vehicles through which they could help catalyse economic development. This presentation maps the CSR efforts of Ghana’s IOCs from their inception focusing on the consortium of companies, which were the drilling pacesetters in the country. Drawing on legitimacy and stakeholder salience theories, it will be argued that without a sense of accountability to rural communities, CSR in Ghana’s oil industry is conceived within the confines of an offshore enclave. Within this enclave, materiality of impact determines who stakeholders are, and how they are prioritised. The result is poor design and a rather wayward direction of the interventions, which the resident companies’ CSR have spawned to the setting in which management finds itself working: namely, an environment in which accountability and expectations are low. Drawing on findings from recent fieldwork, the analysis captures the scale of the ‘disconnect’ between the company’s managers and the elites on the one hand, and residents of the fishing villages most affected by oil production on the other hand.
The Impact of Green Supply Chain on Corporate Social Responsibility

Corporate Social Responsibility (CSR) describes what the responsibility of a company may include in addition to making profit. CSR has reached the mainstream in management science and in business practice; however, one fundamental concern remains: if a company extends its value maximization beyond profit maximization, how is it to design its decision-making processes? Green Supply Chain (GSC) offers decision-making tools, such as Carbon Footprint of Products (ISO 14067), Life Cycle Assessment, or cradle-to-cradle design. This study examines the relevance of the GSC, as a potential micro-foundation of CSR, for the Triple Bottom Line framework, through an examination of whether companies, which initiated Green Supply Chain projects, exhibit in their annual reports an increased occupation with their environmental performance in relation to CSR. For this purpose, 59 major chemical companies from the annual C&EN Global Top 50 list (2000-2010) were selected, and their annual reports are analyzed using QDA Miner 5, to identify if and when these companies launched GSC initiatives, or discussed their environmental performance in connection to CSR. Finally, a panel analysis is conducted to investigate a potential causal relationship. If the panel analysis returned that the initiation of GSC projects leads to an increased awareness of the environmental bottom line of CSR, it would support the notion that GSC offers decision making tools, that can help companies to do justice to their corporate social responsibility when making business decisions. It would further confirm that GSC can help us to understand the micro-foundations of CSR, which are the individual actions and interactions that lead to the outcome of a company strategy: from the example of GSC practice, we can see how companies on the bottom level build capabilities for a new, complex decision-making, that takes the environmental performance into account.

Ida Ayu, Putri Widawati, Ni Luh, Riska Yusmarisa
STP Nusa Dua Bali/Bali Tourism Institute, Indonesia

Practice Of CSR In 4 And 5 Star Hotel In The Province Bali

Corporate social responsibility (CSR) in recent decades has become an important topic in international conferences as well as the centre of attention of companies, governments and international business forum. CSR in the near future will play a key role in sustainable business. Facing increasingly fierce competition, hospitality companies are encouraged to show a positive image to stakeholders (stakeholders) both internally and externally. This study explore what CSR practices are predominantly carried out on five-star and four-star hotels in Bali, how is the perspective of the manager of the five and four-star hotel in Bali on CSR, how the manager felt the benefits of doing CSR, what is the motivation for the Hotel manager to engage in CSR, What obstacles for hotel managers to engage in CSR. How the accounting treatment of the expenditure of funds support CSR. Based on the descriptive analysis of qualitative results showed that in seven four-star hotels and six five-star ones in different tourism objects across Bali Province, found the application of CSR practices are oriented to support community in general carried out by giving donations, using local labour in recruitment labour, respecting local traditions by giving the opportunity to appear at certain events. Support for employees with due regard to health and safety, respect for employees to engage in decision-making. Not all the research object is committed to employ people with disabilities, but all provide equal opportunities for men and women in a career. The accounting treatment for CSR implementation is done by charging the expenditure as an expense that has previously budgeted as a donation (donation), evidence or documents collected when the truth has been verified directly charged as an expense that will reduce profits. In practice always consider the cost and benefit, the balance between the costs incurred with the benefits obtained.

Ingram, Mark, Kauthen, Meg
Business for Development, Australia

Creating Inclusive Business via Sustainable LINC Business Model

Business for Development’s LINC (Long-term Inclusive Commercial Enterprise) model facilitates collaboration between buyers, strategic investors and governments on inclusive business opportunities that empower smallholder farmers in poverty. It is a farmer owned intermediary structure that helps connect the world’s poorest farmers to global markets. The LINC

- Grows from a seed capital base, like a normal business.
- Farmers, buyers and investors are part of the governance structure.
- Creates intentional mutual benefit, and exists to make a profit and build farmer productivity.
How Farmers Benefit From LINCs:

Farmers increase their crop yields and incomes, have ownership and a voice in the production process and benefit from working with a consistent long-term buyer. Once aggregated into large-scale producers through the LINC, they access new markets where they sell their crops; diversify crops to mitigate risk; access quality farming inputs, agronomic training and improved financial security.

How Companies Benefit From Lincs:

Companies from the food and agribusiness sector benefit from a consistent, quality supply; a growing supplier base; reliable and long-term supply; improved triple bottom line; better transparency and improved social license to operate.

Business For Development’s Role In The Creation Of LINCs:

- Work with farmers to determine their needs through consultations and surveys.
- Prepare the business case and financial model for companies to commit to the adoption of the LINC model.
- Secure endorsement for LINCs and build required partnerships for their success.
- Lead the development and establishment of the LINC.
- Recruit LINC management teams and support the LINC until it is financially sustainable.

The LINC model has been executed with the following organisations and investors from the extractive sector:

- 1000 rubber farmers, PNG. Investor: OkTedi Foundation: Buyer: Olam

Issa, Tomayess, Issa, Theodora
Curtin University, Australia

CSR And Sustainability In Higher Education: An Australian Perspective

This research aims to examine and investigate the challenges and opportunities of promoting student’s learning and awareness toward cooperative social responsibility (CSR) and Sustainability especially in higher education. General speaking, currently various sectors namely business, government, health, social and education started to adopt and integrate CSR and Sustainability in their strategies to enhance business reputation and make them unique in the market locally and globally. To promote and endorse CSR and Sustainability among postgraduate students, an Australian university developed a unit called ITS6 to enhance and improve students’ awareness of the roles information technology and information systems play in business, especially technology waste and recycling on the environment. The development of ITS6 unit derived after the Global Financial Crisis of 2007-2008 as business schools are amongst those who have been accused for economic, societal and environmental disappointments. ITS6 unit aims to raise students’ awareness of sustainability and Green IT and sustainability strategies proposed by recognized scholars within the field of strategy and sustainability (e.g. (Rainey 2006; Teece 2009). The empirical evidence from 85 students is based on quantitative and qualitative approaches; as data derived from formal and informal students’ feedback. The preliminary analyses of data collected revealed that the completing ITS6 especially the unit materials and assessments gave students a better understanding and knowledge in relation to new concepts and cutting edge CSR, Sustainability and Green IT. Furthermore, ITS6 assessments (i.e. reflective journals, wikis, digital presentation and report writing) managed to increase students awareness towards CSR, sustainability, and improve students’ personal and professional skills for the current study as well the workforce in future. In addition, students show their satisfaction with ITS6 assessments, as it develops specific skills for the current study and for the future workplace, i.e. cultural awareness and cutting edge.

Iqbal, Kamran
Bahria University, Pakistan

How Does Socially Responsible Human Resource Management Influence Employee Well-Being?

Drawing on social exchange and social identity theories, we develop a model examining the relationship between three dimensions of socially responsible human resource management (SRHRM), namely legal compliance HRM, employee-oriented HRM and general CSR facilitation HRM, and employee well-being. We hypothesize that all three dimensions of socially responsible human resource management affect employee well-being via organizational identification. Data were obtained from 250 employees working in banking sector. SPSS and process macro for SPSS were employed to test the hypothesized model as per recommendation of Preacher & Hayes (2008). The results revealed that the relationship between
all three dimensions of SR-HRM and EWB had an indirect effect via Organizational identification. This study makes a significant theoretical contribution to the literature as this study demonstrate the importance of SRHRM in wellbeing of the employees and fill the gap in literature by exploring the mechanism through which SRHRM affects EWB.

Jain, Ameeta, Gopalan, Sandeep  
Deakin University, Australia

The Road Less Travelled: CSR Law and Compliance in Indian Banks Compared With the Asia Pacific

Mandatory CSR reporting and expenditure as a percentage of annual profit is the aim of India’s new corporations law (2013). This paper evaluates the before and after of CSR spend in four major Indian banks historically since 2005 to 2015, and evaluates if the law has had any demonstrable change in CSR activity and reporting in this period. The “spend” is compared with four major banks each from Japan, Australia and China. Initial content analysis of reporting media from the banks which was assessed by a disclosure index was supplemented with thematic document analysis. The CSR disclosures are mapped against a new legal index which measures the degree of rule of law, financial openness, transparency and human development index. This research demonstrates that countries with a higher legal index had consistently higher CSR disclosure indices and actual CSR activity reported in detail even in the absence of legislative requirements for CSR. This research also finds that based on company reporting media, there is marginal change in CSR spend in Indian banks. There is improvement in the reporting standards of Indian banks following change in legislation in 2013. Despite this improvement CSR reporting remains generic and vague in Indian banks with a lack of well-defined goals and achievements being documented; despite the new law Indian Banks lag behind the other three countries in CSR reporting. The punitive measures described in the new law are not sufficient to force banks to comply with regulation. These findings are of value to policy makers as the corporate and individual consequences of non-compliance with the law are inadequate and ineffective and require modification. Further, strengthening of the variables on our new legal index has the potential to improve CSR reporting and activity even without change in legislation.

Khan, Majid, Lockhart, James, Bathurst, Ralph  
Massey University, New Zealand

Institutional Impacts On Corporate Social Responsibility: A Comparative Analysis Between The Jurisdictions Of New Zealand And Pakistan

Building on institutional theory, this paper explores the relationship of institutional mechanisms and corporate social responsibility (CSR) in New Zealand and Pakistan. The split of institutional factors is normally categorised as being either formal or informal institutions. Formal institutions comprise approaches to corporate governance, such as statutory regulation, self-regulation and/or co-regulation whereas informal institutional mechanisms consist of norms, values, culture and beliefs. It is argued that a combination of formal approaches and informal institutional mechanisms produce an environment of corporate governance in any jurisdiction that in turn shapes the adoption, or otherwise of CSR by business adhering to acceptable governance praxis. Corporate governance regulation in Pakistan is heavily influenced by the broad Anglo-Sphere approach, whereas the institutional realities of the country present a marked contrast. The systems of corporate governance in New Zealand and Pakistan are analogous in many ways because of their common foundations in British Common Law, however, adherence to those same regulations appears to be completely different. The paper explores which country’s institutional environments are more favourable with respect to CSR, in that businesses adopt CSR practices in response to regulations; cognitive pressures that help people understand and interpret the practice correctly; and, cultural values enforcing the same practice. Content analysis of a sample of listed companies’ annual reports was completed in each jurisdiction. Reporting and disclosure practices were identified. Underlying institutions were then recorded as being either recognised, acknowledged or inferred by the reporting business. Subsequent synthesis of the results supports the view that corporate governance’s interpretation and adoption of CSR is largely shaped by the limitations of the formal institutions in Pakistan and the informal institutions in New Zealand.
The Performance of Directors in Corporate Governance: An Analysis of Corporate Social Responsibility (CSR)

The objective of this research was to study on the casual relationship model of the feature factors influencing environmental management report of companies listed on the Stock Exchange of Thailand. The research was conducted by studying data from the Annual Report (Form 56-1), annual financial statements and 2015 Financial Statements notes with a sample population from 362 companies. Data of the structural equation model were analyzed by a statistical program called Multiple Indicators and Multiple Causes (MIMIC) Model. The Casual Relationship Model of the Feature Factors Influencing Environmental Management Report of Companies Listed on the Stock Exchange of Thailand The results of consistency test of the causal relationship model of corporate feature factors (CHA) influencing the Environmental Management (EVM) report found that the model by assumptions was consistent with empirical data, with the following statistical test; 16.22 Chi Square, 0.062 statistical probability (p), 9 degrees of freedom (df), 1.80 for c2/2 value, 0.047 RMSEA, 0.033 SRMR, 0.99 GFI, 0.98 CFI, and 0.96 AGFI. In addition, the latent feature variable of the company (CHA) had a direct positive influence on the environmental management (EVM) report at a statistical significance of 0.01, with influence coefficient of 0.26.

Director Perceptions Of CSR Impact: Long-Term Investment For Social Good Or Necessary Cost?

The importance of Corporate Social Responsibility (CSR) for organisational success has been extensively researched. CSR has been found to benefit the organisation, stakeholders and community. The emergence of this strategy is due in part to the increase in ethical failures of companies and the related need for organisational transparency. Organisations are motivated to engage, at least nominally, in CSR spend due to extrinsic factors, and may justify these practices with a business case. The perceptions of those responsible for ultimate organisational decision-making, directors, have been largely left out of the discussion. This presentation will outline the findings from a pilot study conducted to explore directors’ perceptions of the social, and environmental impacts of CSR spend in the community and its related longevity. The pilot study was qualitative in nature, involving interviews with directors and senior executives identified from the Australian Institute of Company Directors Western Australia (AICD) database. This study provides a snapshot of directors’ and senior management perceptions of the impact CSR has on the community and on from the intended recipients of the organisation’s largesse. This study contributes to the debate on issues which affect individuals, organisations and the wider community in regards to CSR. Participating in this study also permitted self-reflection and provided opportunities for learning and embracing diverse perspectives about this important topic. The findings include an exploration of some of the dissonant perceptions articulated by directors and senior executives and reveal some of the debates taking place in Western Australian boardrooms, particularly as they relate to the impact of CSR activities of companies. It concludes by framing the debates relevant to a stakeholder view of CSR, reflecting a governance perspective of the topic. The study also points to the need for further research into this area.

The Professionalism of Accountants Related to Earnings Quality: A Case Study of Industrial Estate in Ayutthaya

The objective of this study was to explore the professionalism of accountants related to earnings quality. The sample of this study was 197 accountants working in Industrial Estate in Ayutthaya. In this study, five aspects of professionalism of accountants were studied including intellectual skills, technical and functional skills, personal skills, interpersonal and communication skills, and organization skills. Besides, five aspects of earnings quality were explored including cautious preparation of accounting information, volatility or stability of earnings, and correlation between accounting profit and economic profit, profitability that reflects cash flow, and relationship between accrual based earnings and cash flow. The results of this study found that the professionalism of accountants could explain 13.70% of variation in earnings quality. Moreover, technical and functional skills and personal skills were factors positively affecting earnings quality with a statistical significant level of 0.10. Organization skills factor positively influenced the variation in earnings quality with a statistical significance level of 0.01.
Corporate Social Responsibility (CSR) and Social Entrepreneurship In Favour Of Improving the Quality Of Life Society

The recent global are facing social problems that limit the sustainable human development. Also the relation of enterprises and society, allows us to analyse things or model that should be done in favor of improving the quality of life society. Managers continually encounter demands from multiple stakeholder groups to devote resources to corporate social responsibility (CSR). These pressures emerge from customers, employees, suppliers, community groups, governments, and some stockholders, especially institutional shareholders. With so many conflicting goals and objectives, CSR as actions that appear to further some social good, beyond the interests of the firm and that which is required by law (Abagail McWilliams & Donald Siegel, 2001) CSR and social entrepreneurship are intended to meet common needs resulting the quality of life society. CSR and social entrepreneurship are closely related to the creation of sustainable social value, but do not get in the same way. Improving Development corporations are key to success the economic and could help in training society especially those in remote area. The practical implication of this paper thus suggests that performing CSR and social entrepreneurship through improving the development corporation is an important way to achieve the quality of life society.

We Are One - Transforming Communities Through Decision Making Partnerships

Since the commencement of mining operations at the Didipio Mine in the Philippines, CSR has been a critical factor in maintaining our license to operate. In 2014, we introduced the CSR Project called - We Care. This program consists of six steering committees, led by local community leaders and representatives who meet to determine and agree on priorities, actions and key deliverables, budgets and key performance or success indictors. Committees have been established for: Social Investment governance; Community Health; Improving Education; Micro-investment and small business development; Environment improvement; and community infrastructure development. With full involvement and collaboration of the Didipio Community - we are working together and transforming lives.

Can Corporate Social Responsibility promote firm performance? Evidence from China’s listed firms in the automotive industry

A central problem in corporate social responsibility is how to scientifically evaluate its relationship with firm performance in practice. This paper develops a theoretical framework to understand the causal relationships among corporate social responsibility, competitive strategy (cost leadership versus differentiation) and firm performance, in which corporate social responsibility is subdivided into four levels including government, employee, stockholder and customer. Taking China’s listed companies in automotive industry in fiscal year 2007 to 2014 as samples, divided into two strategic groups, this paper constructs a multiple regression model to empirically verify the influence of social responsibility on financial performance. This paper implies that: (1) firms whatever pursing cost leadership or differentiation strategy, are all profit beneficial on fulfilling responsibility to government. (2) On the contrary, there is significantly negative correlation between corporate social responsibility to employees and financial performance for cost leadership firms as well as differentiation firms. (3) Differentiation firms lead a superior performance due to more responsibility to stockholders and responsibility to customers, while firms pursing cost leadership is in direct contradiction. In this paper, to some extent, such conclusions above reveal the current situation of corporate social responsibility in China, which are practically significant with regards to promoting social responsibility by firms.
Comparing the Views of Practitioners and Educators on the Importance of Educating Social Innovation

Social enterprises seek business solutions to social problems. It is necessary for numerous institutions to dedicate resources and to foster innovation on social enterprises. Social enterprise has gained a great deal of attention in last few years and has been offered courses and workshops from universities. The paper raise the education issues on the topics of social enterprise are valued and prioritised comparing the views of practitioners and educators in university. In this study, we collected 18 expert opinions from industrial practitioners, academic scholars and public agency researchers on their pedagogical perspectives. On the other hand, we investigated the University Course Information Website to retrieve 14 topics of social enterprise courses through content analysis in latest 5 academic years in Taiwan. Some interesting findings have been presented from practitioners and university educators and the Importance Performance Analysis was utilized for illustrating their diverse views on educating social innovation. The two topics on business model to social enterprise and social innovation were displayed the most important three topics by social practitioners, but those had relative lower presences in university educators’ syllabus. This article also recommends some changes in emphasis to specific areas in the social enterprise curriculum for current situation. The research result can make reference to offer a course on social innovation in business school and the Asia data also can increase the diversity of global source.

Study on the impact of leadership style and CSR practices on performance of Chinese agricultural food enterprises

This paper analyzes the relationships among leadership style, CSR practice and performance of Chinese agricultural food enterprises. We hope to provide the state-of-art of CSR awareness and practice of Chinese food industry and find a solution for the further development of Chinese agricultural industry. We collected data in Jiangsu Province by interviewing provincial and state level agricultural food enterprises. The 50 samples are collected from different economic regions in Jiangsu Province based on random sampling method. We use PLS analysis the structural equation model. Results show that the transformational leadership encourages enterprises to implement environment related responsibility, so that they can achieve a high level of social performance; furthermore, transformational leadership can also encourage enterprises implement staff related responsibilities, so as to increase economic performance, social performance and environmental performance simultaneously. However, we did not see significant impact of transactional leadership on CSR practices and performance in research area. This paper ends with some managerial implications for implementing corporate social responsibility to achieve sustainable development of agricultural food enterprises in China.

A Comparison between Hospitality Employees and Students for Work Values and Ethical Decision in Taiwan

Issues involving work values associated with work and ethics in the workplace are of growing importance. The purpose of this study was to obtain responses to work values and ethical scenarios from workforce professionals and students majoring in university hospitality programs. Data were gathered from 399 internship students and 375 professional employees from the hospitality industry in Taiwan. Data were evaluated using the Roy-Bargmann step-down F analysis and logistic regression. The results showed career status could serve as a predictor for differences in work values and ethical scenario judgments. Hospitality students placed less importance on all dimensions of work values than did professionals. Additionally, workforce professionals more often made correct ethical judgments on administrative related scenarios than did college students. Several implications for both hospitality educators and practitioners are also discussed.
Ethical Decision-Making Before and After Ethics Education: The Impact of Teaching Method Format

To investigate the effect of ethics education on future managers in the hospitality industry, we compared students’ ethical decision making before and after they attended one of two forms of a 4-month ethics education course. The sample of 115 senior university students (72 females, 43 males) were drawn from two classes in Taiwan; one class (n = 56) used a traditional lecture format, and the other (n = 59) used a case-study approach. The results revealed differences in the ethical decision-making of students after compared with before the course. Additionally, the ethical decision-making of students in the lecture class differed from that of students in the case-study class after the 4-month course.

Relationships between LEED Credits, GDP, Population and Education: A Data-Driven Study Based On Evidence from the Brazilian Developing Market

Background: a decline in momentum of sustainability initiatives is expected during turbulent times. Nonetheless, despite the deep financial crisis in the past 2 years, LEED green building certifications thrived in Brazil - the building industry is more engaged in environmental movements than ever. There were 181 certified projects in July 2014, increased to 337 by December 2016. High-end commercial developments soar demand, especially for Core and Shell certification. This is the most pursued LEED rating system in Brazil, with a wide acceptance among people who plan, design and construct buildings, seen as a way to boost profit through environmental approval. From end user perspective, this transformative tool has positively impacted the quality of the working space by creating a healthier, more sustainable environment, that saves resources such as water and energy.

Objective: understand credits’ dynamics in Brazilian LEED Core and Shell certified buildings. Determine which LEED credits are hardest to obtain, and which are above the Global Achievement Rate. Identify the underlying relationships between credits in the Brazilian subset. Associate green building LEED Core and Shell certification with Brazilian cities’ population, GDP, and education.

Method: database built from reports of 133 LEED Core and Shell certified buildings in Brazil. These are matched with information from cities’ GDP, population, and education. Descriptive statistical analysis, exploratory factor analysis, and correlation analysis are performed.

Conclusion: this pilot study contributes with knowledge about green supply chain management. Practitioners from real estate and construction industries such as architects, engineers, builders and suppliers will have a better understanding of LEED dynamics in developing markets. Findings can be incorporated in their sustainable business models, e.g. pointing which criteria to focus when seeking a LEED Core and Shell certification. Policy makers will have more information to access where to direct incentives for green building proliferation.

Top Management Environmental Strategy Rhetoric And Employee Perception In A Sustainability Flagship Company In Brazil

Public opinion has become increasingly conscious to companies’ sustainability moves, especially regarding the environment. An example is the diffusion of Elkington’s triple bottom line (TBL) framework to measure the performance of a given company in terms of shareholder value (profit), social capital (people), and environmental impact (planet). The challenge of measuring TBL is partially settled by the proliferation of indexes, such as the ISE in Brazil (similar to DJSI). The implementation of a TBL strategy resides mainly in the guidance provided by managers and in the efforts practiced by employees. The objective of this research was to observe the extent to which managers’ rhetoric was aligned to employees’ perceptions regarding environmental strategy implementation in a global energy player in Brazil. Operating in the energy industry, a sector frequently in the spotlight given its environmental impact, the company was listed in all editions of the ISE index. Data was gathered: from the company’s website, ISE and sustainability reports; from interviews with managers of environmental
related areas; and from a pilot survey with a small group of employees. It was observed that the company has a clear environmental strategy, aligned to TBL ideas, strongly embedded in top management’s rhetoric. The strategy is openly communicated through a number of deep-rooted initiatives. However, many employees were not able to point out their personal (or area) goals towards the environmental strategy. Although one in every three respondents strongly agreed that the company will have an enduring environmental position, one in every four respondents questioned if it would be listed in the ISE in the following years. This indicates a possible mismatch between top management rhetoric and employees practice, or a need to better inform employees about sustainability measurement and goals. Either way, this presents an important gap to be addressed.

Maimon Schiray, Dalia, Carvalho, Cristine de Sá Campello, Ana Paula, Orsi Tinoco, Gabriel

Federal University of Rio de Janeiro, Brazil

Creative Economy As A Social Innovation: Lessons From Rio De Janeiro Pontos De Cultura

This article aim to highlight innovation and creative entrepreneurship in respect to commitment to local development. From the conceptual and analytical framework produced on the topics of Creative Economy and Social Innovation literature, it will be check the results of the creative entrepreneurship identified in 50 cultural NGOs chosen by the municipality of Rio as Pontos de Cultura (Cultural Points). These research conducted in 2015 by LARES-IE/UFRI had a larger perspective of the previous one on the Mangueira slump (Maimon et alii 2015). In the last three decades, social innovations have been debated in different sectors of society, including a variety of activities associated with non-profit organizations, social entrepreneurship, social responsibility practices (Schachter, Matti and Alcantara , 2012). Furthermore, as Mulgan, Sanders and Tucker (2007) maintain, there are many lenses through which understand social innovation, as well a variety of approaches related to multiple subject areas. The work is divided into four parts. The first one analyzes the main approaches of social technology and the creative economy, pointing distinctions between international approach that combines Creative Economy with the latest technology and the Brazilian reality where the focus is on social entrepreneurship in creating income. In the second part are emphasized methodological issues related to the collection and analysis of data, and later, in the third section, we submit the analysis of the results –analyzing the Creative Economy in the 50 Cultural Points of Rio Municipality classifying projects according to Murray innovation stages, Caulier - Grice and Mulgan (2010). These stages are: (1) factors that trigger action (prompts), inspirations and diagnostics; (2) proposals and ideas; (3) prototypes and pilots; (4) support; (5) design and dissemination; (6) systemic change. Finally, in the last section are outlined the final considerations about the study, limitations and suggestions for future research.

Maimon Schiray, Dalia

Federal University of Rio de Janeiro, Brazil

Brazilian SRI Funds

Social responsible investment (SRI) is defined as the combination of financial performance objectives with concerns about social, environmental and ethical issues. The objective of this paper is to contribute to a reflection on the relationship between companies’ investment in social responsibility and their economic-financial performance. We compared the profitability of the ISE (Corporate Sustainability Index) with the others indexes traded in BM&FBovespa, Brazilian Stock Exchange Market. Special attention is given to the behavior of shareholders during the financial crisis of 2008 and from 2013 to now during the political and economic crisis. The article begins with a theoretical and empirical summary of the literature related to this issue. We also present a historical context that reveals the reasons that led to the emergence of the ISE in BMF&FBovespa, its methodology and criteria used to select the companies listed in this portfolio. The growth of Social Responsible Investment in all industrial countries and more recently in emerging countries could be an indicator of CSR growth. Social responsible investment (SRI) is defined as the combination of financial performance objectives with concerns about social, environmental and ethical issues. We try to understand why BMF&FBovespa, very speculative one, has introduced these ethic funds. The article compares the Brazilian SRI funds from 2005, at the creation of ISE (Sustainable Enterprise Index) to 2011. We also analyze the methodologies of choice of the firms that take part of this index and the firm’s movement to be in and out during these 6 years.
The Study Of Causal Relationship Model On Sustainable Corporate Social Responsibility Report Of Companies Listed On The Stock Exchange Of Thailand

The objective of this research was to study the causal relationship model on sustainable corporate social responsibility report that affects the value of companies listed on the Stock Exchange of Thailand by studying data from the Annual Report (Form 56-1), Annual Financial Statements and 2015 financial statements notes of 313 companies. Data of the structural equation model were analyzed using statistical program called Multiple Indicators and Multiple Causes (MIMIC) Model. For the result of the consistency test of causal relationship model, the Corporate Social Responsibility (CSR) report found that the model by assumptions was consistent with empirical data with the following statistical test: 93.58 Chi Square, 0.091 probability (p), 55 degrees of freedom (df), 1.70 for $\chi^2/df$, 0.047 RMSEA, 0.96 GFI, 0.99 CFI and 0.97 AGFI. Thus, the latent variable of social responsibility (CSR) report had a direct positive influence on the latent valuable of firm value (FMVL) at a statistical significant of 0.01, with influence coefficient of 0.94. Also, the latent variable of firm value (FMVL) had a direct positive influence on the latent variable of sustainability (SUTB) at a statistical significance of 0.01, with influence coefficient of 0.98.

Marchioro, Gary
Edith Cowan University, Australia

The Interpretation and Implementation of CER (Corporate Environmental Responsibility) Policies and Practices within the Bali International Hotel Sector

This study applies self-determination theory (SDT), to the hotel industry specifically and tourism arena generally. The study examines policy transfer and implementation from Head Office to local hotels in the Bali tourism sector. For multinational companies, corporate environmental responsibility (CER) policies are often developed at head office and then transferred and implemented at the regional local office. These local offices operate within a context of different cultures, economically and socially diverse from the head office location where the policy is initially developed. The study deals with corporate messages, customers, management, policy and hotel staff and explores the nuances of contemporary communication and motivation to change. The study of the transfer of policy from head office to local offices necessarily involves the transfer of corporate messages and intent. Research to date has identified a gap between (CER) policy formulated at head offices and the implementation gap at the branch level. This policy gap has been identified in various sectors and while operating in different contexts it can serve to highlight areas of commonality and relevance. Policy formulation and implementation is an expensive but indispensable management function. The successful operation of the business particularly on a global scale depends upon consistent policy development, interpretation and compliance which can be localised where necessary. Organisational culture specifically team level factors such as leadership style and organisational climate may affect individual’s intention to behave proactively (Shin and Kim, 2014). Investigation at the micro level on how communication operates strategically in organisations, regardless of what is intended or planned for is needed in the research. Policy transference and policy compliance will ultimately rely on employee’s motivation to the extent to which the various aspects of SDT are met. The implications for practice are important aspects to consider in human resources such as social engagement and learning and how these aspects create more favourable results for employees.

May, Stephanie, Kunz, Jennifer, Mengen, Andreas
University of Applied Sciences Koblenz - Faculty of Business and Management, University of Augsburg - Faculty of Business and Economics, University of Applied Sciences Koblenz - Faculty of Business and Management, Germany

Economy Meets Sustainability: Purchase Decisions Of Young Consumers When Buying A New Smartphone

Smartphones have become an indispensable, yet short living companion for young consumers worldwide. Rather quickly after the purchase of a new smartphone, they start searching for a better model with more advanced features. While young people are very experienced in comparing features and contract conditions, it was yet not explored whether they also have an idea of the ecological and social conditions under which these products are produced. The ecological backpack (the total quantity of raw materials that must be moved to produce a certain product or service) is considerable; as it amounts to 75.3 kg per smartphone in comparison to its weight, which is about 80 g. Moreover, the value chain of these products is long, complex and linked up worldwide. This makes it susceptible to production methods which are unsocial and less sustainable, e.g. while exploiting rare earth and other scanty raw materials. While the food industry has established labels and
This study will provide insights for marketing strategists promoting wildlife conservation donation and volunteer behaviour.

3. Exposing individuals to wildlife experiences and follow-up surveys, this study will assess whether:

1. Wildlife experiences can satisfy relatedness needs.
2. Values moderate the extent to which relatedness is satisfied by wildlife experiences.
3. Relations between wildlife experiences, and conservation donation and volunteer behaviour, is mediated by relatedness need satisfaction.

This study will provide insights for marketing strategists promoting wildlife conservation donation and volunteer behaviour.

McDermott, Taylor, Velez-Castrillon, Susana
University of West Georgia, USA

Labels: Are They Fooling Us?

Knowledge can be powerful, if consumers can effectively apply what they know towards understanding what they consume, based on their knowledge of product labels. But how would consumers feel towards labels, were they to know it was based on ambiguities or not on facts? Businesses and corporations are using consumers’ unawareness about labeling to their advantage. Similarly, in the United States, the issue of “fake news” has been prominent in academic and journalistic discussions. “Fake news” has real meaning. Broad studies have found that the unawareness of consumers has been leveraged by marketing companies for years. But, where does the deceiving stop? Should labels have real meaning? In the absence of trust between customers and marketers, should all labels be third-party certified? In order to explore these questions, we researched some of the most widely used labeling schemes and the criteria they use -- for instance, ‘Fair Trade’, ‘All Natural’, ‘Gluten Free’ -- to understand if these labels have actual meaning based on verifiable claims, and which of their most known products actually meet those ‘requirements’. Using a convenience sample, we have identified twenty-two different labeling schemes, common in the US. Additionally, we seek to understand whether consumers actually use the labels in their decision process, when purchasing products, and would they change their products, if the labels were found not to be trustworthy.

The purpose of this study is to see how sustainable and trustworthy product labels are, as well as, how consumer understanding of these labels effects the buying preferences of such products. This study is designed to help inform businesses and consumers of the differences in product qualifications between certified and uncertified labels, and the potential damages to the business-customer relationship from untrustworthy labels.
McKenna, Brent  
*Murdoch University, Australia*

**A Case Study As A Critique Of Competing Sustainable Development Agendas Driving Change In The Boom Bust Pilbara Region Of Western Australia**

My study addresses the question of whether competing sustainable development agendas, driving development in an extractive industry dependent frontier, contributed to sustainability in the Pilbara Region, Western Australia. These agendas are represented in published documents and were compared to a sample of views from agenda setters and community leaders. The critical evaluation framework was to generate an episteme on the global–central–local dynamic in regional development and assess whether community sustainability was an outcome confirmed by local experience. The historical and economic background was marked by Australia’s largest resources boom in which $billions were invested in the Pilbara promising progress and associated livelihood improvement. Aspirational goals were unrealistic from the outset and had a disconnected tenuous relationship with conceptual origins and debates surrounding sustainable development. Key sustainability principles were missing during approval and implementation of extractive industry and ancillary projects. Omissions from related legislation also indicate policy lacked judicious intervention ideas to address predictable market failure. Aligned findings from interviews referred to the urgency of enabling projects and mould consent for industry expansion and public infrastructure projects. Consequently, boom-time private projects continued a history of externalisation coupled to public projects sinking funds and expanding liabilities that gave rise to concern about viability in townships and of imagined Pilbara cities ever being realised. Foresight in market-based policy regimes was lacking, leading to private household debt expanding and contributing to stress in families, neighbourhoods and businesses as residents departed after projects were completed and construction workforces were downsized and replaced for the increasing production phase. The Pilbara’s history is replete with prior exploitations during colonial era rushes and recessions, followed by late 20th Century industrialisation hailing downturns. Early 21st Century government decisions have been designed to facilitate resources booms by expanding existing and facilitating new extractive industries. Sustainable development slogans saturated this period of regional development but failed to deliver on key aspirational goals and paid scant attention to global goals designed to transform development orthodoxy by harmonising people and prosperity with nature and planetary systems via innovative business development and eco-friendly settlement; instead, favouring distant sources for services and labour. Significant challenges to better understanding serious sustainable development remain, including learning lessons from history. Idealistic aspirations in partisan development agendas could be replaced by legislating realistic sustainable development drawing on sustainability science and lived frontier-based experience.

Minh, Nguyen  
*Massey University, New Zealand*

**A Conceptual Framework of Corporate Social Responsibility in Vietnam**

Corporate Social Responsibility (CSR) is broad in scope and any definition of CSR is open to subjective interpretation, depending on one’s theoretical stance (such as Bowen, 1953; Davis, 1960; Friedman, 1970 cited in Carroll, 2009) because it is difficult for all scholars to agree on a succinct and precise definition. The context for the study that forms the basis of this paper is Vietnam; an emerging country undergoing rapid economic growth. It has been reported that Vietnam is experiencing environmental and societal challenges with business activity identified as the main culprit (UNDP, 2017–). Vietnam is interesting as a context because of these challenges and because it is worthwhile to investigate the relevance of the predominantly Western evolution CSR concepts. There is dearth research on CSR in Vietnam, with existing studies, tending to focus on actual business practice without much reflection on the wider context in which the CSR phenomenon is conceptualized. To help address this shortcoming, this paper, based on a critical review of relevant literature, aims to develop a conceptual framework of CSR in Vietnam which can serve as a fundamental basis for future CSR discourse in Vietnam. Applying institutional theory, a framework for exploring the key forces influencing CSR in Vietnam is proposed. Tackling the vital question of how CSR is conceptualized within the Vietnamese context is presented as important and as contributing to current CSR conversations.
Communicating Corporate Social Responsibility in the Post Mandate Period: Evidence from India

India through its recently amended Companies Act of 2013 has mandated the CSR reporting for their large, stable companies having a net worth of (Indian Rupee) INR five billion or more, or a turnover of INR ten billion or more, or a net profit of INR 50 million or more during any financial year. This has transited CSR from a philanthropic and/or voluntary perspective to a more structured, objective and measurable format for these Corporations. However, the mandatory nature of CSR spending and reporting was faced with mixed reactions. While there are some companies, who have acted proactively towards the CSR mandate, realigning their already existing CSR framework to the statute, there are other companies, who have been defensive in their approach, testing the water and trying to find out the ‘what ifs’ of CSR spending, usually coupled by tokenism and a high emphasis on marketing communication. This paper seeks to document how these Companies measure the effectiveness of various media, what measures need to be considered to measure this effectiveness and how these measures are related to CSR through an empirical survey conducted in the year 2016, barely two years since the mandate came into force.

Maqasid Al-Shariah And The Framework For Corporate Environmental Care In Malaysia

The current devastating state of the global environment suggests that the conventional approach to environmental care has failed to curb environmental destructions. As the environmental problems get worse over time, there is a pressing need to look at the issue from a holistic perspective. Islam gives significant prominence to environmental care, as outlined by the Shariah or Islamic law. Environmental care is an obligatory duty at individual (fard ain) and societal (fard kifaya) levels. Maqasid al-Shariah or the main objective of the Shariah is set to safeguard the interests of all beings, including the need to have a balanced environment. Although Islam is very influential in the major aspects of life of the people in Malaysia, the ecological-debtor country status suggests that Malaysia has been very poor at protecting and preserving the environment, contrary to the Islamic environmental thought. The change of focus from the traditionalist to contemporary theory of maqasid to cope with societal needs and challenges has shifted the emphasis from issues specific to individuals to prescriptions and guidance on issues concerning collective interests at the societal or national level such as environmental problems. However, serious environmental crisis poses a huge threat to the achievement of the Maqasid al-Shariah. Using the concept of maslaha or public interest which is consistent with the protection and prevention of harms to each element of the environment under the Maqasid al-Shariah, we provide relevant maxims of Islamic jurisprudence in harm prevention applicable to corporate environmental protection. We also propose a framework for corporate environmental care in Malaysia. With the Shariah aspect well incorporated in Malaysia’s capital market structure, religious and legal regulatory bodies have a huge potential role in exerting pressures for corporate environmentalism.

Same Old Town with a Brand New Story: Exploring the Sustainable Preservation of Tsumago Old Town for the Nation Branding Of Japan

Investigating a historic preservation site as a mini replication of the nation, this study examines the nuanced processes employed to maintain the sustainability of heritage expressed in the old town of Tsumago, Japan. In the heritage space located in Nagano Prefecture, known as Japan’s first citizen movement to preserve a historic town, the project offers perspectives on sustainable tourism for space preservation model. The project aims to explore the vibrant process of preservation movements in order to sustain the fixity of heritage and at the same time fulfil the unfixed demand of the tourist gaze and expectation. The intention is to expose the local interpretations of cultural assets as the groundwork to define and map the representation of the culture that is conserved, re-invented, shared, and performed. The research project is designed to reveal the narratives of Tsumago’s preservation to support Japan’s brand of “Endless Discovery” by examining the discourses in the promotional media, observation of landscape, and interviews with local people. Yet, as a preliminary result, the paper will only present the analysis of promotional materials of Tsumago to illustrate how the discursive productions perform a critical function to sustain the culture and heritage of Tsumago textually and visually. I employ Fairclough’s (2003) Critical Discourse Analysis (CDA) approach and Social Semiotic Approach (SSA) proposed by Kress and van
Leeuwen (2006) to understand the multidimensional discourses in the performative process of Tsumago to sustain the text and image of heritage through media. I argue that the promotional media gives useful insight upon the opulent meaning of “emptiness” as a collection of citizen activism, anchor of spirituality, and romanticism of furusato or the concept of “going back home.” The media also portrays that Tsumago as a community is not only contested to sustain local identity and nation imagery but also has to adjust to the changeable demand of tourism, migration of traditional media to online media using the cultural construction of “non-use” images, and the economic insecurity of rural areas.

Nanayakkara, Indira

Faculty of Law of the University of Colombo, Sri Lanka

Corporate Social Responsibility And Preventing Corporate Human Rights Abuses: Challenges In Sri Lanka

The ‘triple bottom line’ approach of Corporate Social Responsibility (CSR) considers the economic, social and environmental aspects of corporate activity. Under the social aspects, human rights, labour rights and social benefits should be addressed. Corporations increasingly impact on human rights of diverse range of stakeholders including employees, consumers, customers and the community within which they are based and operated. Although the primary responsibility to protect human rights lies with national governments there is a growing recognition that companies have a responsibility to respect human rights and provide the enabling environment needed for the enjoyment of human rights of those who come into contact with them. The accusations and recurring examples of human rights abuses and violations, such as unfair working conditions, sexual harassment, discrimination etc has been a subject of debate at both international and national levels. Also the question of accountability for human rights is a strong and growing area for caution for many corporate and commercial circles, who ensure that they are ready to take on their appropriate role to respect, protect, promote and fulfill the human rights and take proactive steps to make a difference in the lives of the employees and to help the society at large. CSR towards human rights has been highlighted as a top concern in the modern world which requires special attention from academics and researchers. This paper analyzes the connection between CSR & human rights, the mechanisms which should be in place to prevent and protect people from human rights abuses, ensuring victims effective access to justice. Global standards on business and human rights and legal frameworks at both national and international level to hold companies to account for their human rights impact are examined.

Nath, Shobod, Eweje, Gabriel, Bathurst, Ralph

School of Management, Massey University, New Zealand

Why Supply Chain Sustainability Matters For Developing Country Apparel Suppliers? An Integrated Framework

Increasingly, sustainability and supply chain management have been raising significant attention from industry leaders, academics and policy makers worldwide. Consequently, many global brand-owning firms are engaging in sustainability programmes in order to improve economic, social and environmental performance within their supply chains. Nevertheless, buying firms are facing challenges to implement sustainability practices at the supplier’s level, mostly when outsourcing from developing country suppliers. Conversely, developing country suppliers face dilemma due to their critical viewpoints towards sustainability standards as specific control mechanisms which could increase manufacturing costs, and eventually reduce competitiveness in the global market. As such, the implementation of sustainability practices is perceived as plain box-ticking exercise, and remains fragmented as institutionalized myths among these suppliers. Against this background, this study provides an integrated multi-disciplinary framework to understand a) why supply chain sustainability matters for developing country apparel suppliers and b) what mechanisms are likely to emerge for integrating sustainability practices into their supply chains. This framework integrates three multidisciplinary theoretical perspectives, specifically global value chain approach, integrative stakeholder theory, and institutional theory to guide the research inquiry. Based on in-depth investigation from extant literature and other secondary sources, this paper argues that embedding sustainability practices into multi-tier apparel suppliers could be influenced by a confluence of governance mechanisms. These mechanisms are drivers (instrumental and moral) as well as forces (coercive, imitative and normative), which are forming as a result of sustained demands and pressures from global and local institutional actors. Accordingly, this study develops a series of propositions related to the interactions between global and local governance actors that affect the implementation of sustainability practices among developing country multi-tier apparel suppliers. Thus, the propositions developed in the study can be used for future empirical research and theory development in the context of a developing country multi-tier apparel supply chains.
Sustainable Coffee Supply Chain Management: An Empirical Study In Buon Me Thuot City, Daklak, Vietnam

The paper provides empirical research about the current situation of implementing sustainable practice in coffee farming and manufacturing in Buon Me Thuot city, Vietnam. The research investigates opinions of local farmers through quantitative surveys. Qualitative interviews are also used to interview local collectors and staff of a famous large manufacturing company to have an overview of the situation. SPSS is used to analyses the data and run the logistic regression model. The data were complemented by documentary analysis, including internal data, interview documents. Because of the confidential agreement between the author and the interviewer, the name of the interviewers and the name of the company cannot be revealed. The study found that although the productivity is high, farmers have experience very well in this sector but the sustainable development are not confirmed. They are currently often experienced soil erosion, lacking of water. Besides, a logistic regression model is established based on the collected data to explain the relationship between dependent variable “Certificate ownership” and independent variables “Productivity”, “Local support” and “Experience” to help sustainable coffee organizations forecast the probability of farmer will be having a sustainable certificate with their current situation to choose promising candidates to develop sustainable programs.

Co-Creating A CSR Strategy With Customers To Deliver Greater Value

A CSR strategy that delivers social value to the community, altruistic value to the customer, and value to the firm undertaking the program has the potential to ensure long-term commitment by firms to invest strategically in CSR. In further exploring the relationship between stakeholder management and CSR, co-creation and customer engagement is receiving a lot of attention within the discipline of Marketing, and extending this to thinking about how customers can act as a useful resource for, and be truly engaged in addressing social issues is fertile ground for investigation. The development of the Preference, Engagement, Loyalty Model answers three critical questions – what kind of social issue is of most interest to customers, are customers willing to be engaged in addressing the social issue, and if engaged, will customers be more loyal to the firm? The results found that customers prefer a social issue related to the work of the organisation, and that engaging customers in addressing the chosen social issue had a strong and positive effect on loyalty to the firm (engagement was found to be a full mediator of the relationship between CSR issue preference and loyalty). These findings are significant for organisations investing in a CSR program. Adoption of the Preference, Engagement, Loyalty model demonstrates an opportunity for firms to not only deliver social benefit to the community, but to also use the program as a co-creation platform with their customers to achieve greater loyalty. The insight generated around the types of social issues preferred by customers gives important guidance for firms looking to co-create their CSR strategy with customers. Implementation of the model will likely require co-operation across multiple teams within a firm, however the benefits associated with creating a unique customer experience that will also benefit the wider community are significant.

Authenticity In Corporate And Employee Volunteering: Important For Employee Engagement

Corporate social responsibility is demonstrated by companies in myriad ways, with activities ranging from actions designed to reduce the company impact on the environment to social partnerships with the nonprofit sector. One example of the latter is corporate and employee volunteering (CEV). The research exploring this is scattered and uneven, with different perspectives shaping disparate discourses. Placing emphasis on the behaviour of individuals, the giving of time, planned activity and the recipient as external, nonprofit or charitable organisation. Rodell (2016, p. 67) defines employee volunteering as, “employed individuals giving time during a planned activity for an external nonprofit or charitable group or organization”. While Volunteering Australia (n.d.) promotes corporate volunteering as the provision of opportunities to employees to develop staff and teams skills which can bolster a company’s reputation within the community.

Taking into consideration both the promotion of CEV and some of the concerns in the literature about the motives of companies engaged in these activities, this paper outlines the findings of an examination of the public positions adopted by a range of selected organisations to provide new insights into corporate and volunteering through the lens of positioning theory. A range of self-positioning acts adopted by the selected companies across mining, banking and professional service
firms were identified, with five being explicit across the sample: The Corporate Citizen, The Community Builder, The Benevolent Contributor, The Knowledge Imparter and the Engaged Employer. This last, less overtly proclaimed, is directly focussed on the employees and potential employees, with employees being the most likely to be able to authenticate (or not) the genuineness of a company’s commitment.

Pechlaner, Harald, Zacher, Daniel, Petersik, Peter, Eckert, Christian
Center for Entrepreneurship, Catholic University of Eichstätt-Ingolstadt, Germany

Destination Network Responsibility – The Role of Leadership in the Context of Joint Responsibility on the Way to a Resilient Destination

In times of terrorism, social and ecological changes or economic transformation-processes, touristic destinations are increasingly faced with the question how they can and should act appropriately. In relation to these questions, the scientific community discusses the concept of resilience, which focusses in particular on the issue how to develop and implement future-oriented concepts and ideas against the backdrop of potential crisis. Within a destination, the Destination Management Organisation (DMO) assumes central tasks in marketing, communication and strategy. However, it lacks in the capability of providing promising solutions regarding the challenges exemplarily mentioned above. In an unclear state of targets and jurisdictions - similar to hierarchically organized companies - leaders on different levels are necessary. They can be regarded as key actors, who actively show the way in the process of change and adaptation and also can encourage involved stakeholders for an engaged change-process. A suggested approach with regard to the presented considerations is the concept of Destination Network Responsibility (DNR), which is derived from Corporate Social Responsibility (CSR). It stands for a joint responsibility within a touristic destination. The empirical research is based on interviews with leaders of DMOs and their role as a leader within an area of responsibility. The analysis of the discussions was conducted with the qualitative method GABEK®, which allows a visual presentation of a network of interrelated keywords regarding a specific question. The results show that the concept of DNR can contribute in particular to the formation of a resilient destination, whereby a central leader is necessary. In addition to that and in order of a collaborative spirit, a leader must be supported by certain qualified and legitimized persons in the public and private sector, who are willing to assume responsibility for the destination.

Philip-Harbutt, Lisa
University of Adelaide Business School, Australia

So What’s Art Got To Do With Sustainable Leadership Development?

I am an artist/researcher doing a PhD at the University of Adelaide Business School. For over 35 years I have been a practising artist who is passionate about using art-making as a tool for social change. Much of this work has been in communities with a view to creating a more active cultural democracy. In undertaking a PhD, I am seeking to share what I have previously learned within the context of leadership. In my doctoral work my primary research question is: How useful is a community artist’s contribution to leadership development? I am following a “shared leadership theory” which views leadership not as a role but as an activity and describes leaders as those who are able to develop the leadership capability of the people around them. I recognise that this perspective works well in community, so am now keen to explore it in corporate workplaces. My aim has been to introduce an Arts-based research perspective into organisational settings to shift the paradigm of workplace analysis from an analytical efficiency approach to a humanistic effectiveness assessment. I am currently undertaking a range of arts-based workshops in a diverse array of workplaces which tackle an issue that is raised by the participants themselves. I utilise a creative and collaborative approach which engages participants, liberates their ideas and seeks to build recognition and understanding from the human experience and insights of the participants themselves. In this presentation I use spoken word and large screen projection to report on my work thus far and ponder what art could offer sustainable leadership development.
The Influence Of Corporate Social Responsibility Reporting Based On Firm Characteristics On Firm Value Of The Companies Listed On The Stock Exchange Of Thailand

The objective of this study was to explore the influence of corporate social responsibility reporting based on firm characteristics on firm value of the companies listed on the Stock Exchange of Thailand. Data studied included on the annual report (Form 56-1), annual financial statements, notes to financial statements and corporate social responsibility reports in 2015 of 363 companies. Structural equation model data were analyzed through Multiple Indicators and Multiple Causes (MIMIC) Model. The quantitative study results showed that CSR reporting had directly positive influence on the firm value with statistical significance level of 0.05, with a path coefficient of 0.19. The results of the analysis showed that the assumption based model was consistent with the empirical data with the following statistics: χ2 / df = 1.15, CFI = 0.98, GFI = 0.94, AGFI = 0.91, RMSEA = 0.021 and SRMR = 0.046. It could be concluded that CSR disclosure (CSR6) had directly positive influence on firm value (FMVL). The important CSR elements consisted of respect for human rights (CSR4), consumer responsibility (CSR6), participation in community and social development (CSR7), environmental management (CSR8) and preparation of sustainability reports (CSR10).

The Impacts Of CSR Disclosure On Firm’s Value Of Companies Listed On The Stock Exchange Of Thailand

The objectives of this study were to explore the effects of corporate social responsibility report influencing the firm’s value of companies listed on the Stock Exchange of Thailand and to study the factors influencing the corporate social responsibility report and the firm value. According to the 2012 Social Responsibility Report of the Stock Exchange of Thailand, the research was conducted by studying data from the Annual Report (Form 56-1), annual financial statements, Financial Statements notes and 2015 corporate social responsibility report with a sample population from 360 companies. Data of the structural equation model were analyzed as Multiple Indicators and Multiple Causes (MIMIC) Model. The analyzed results found that the model by assumptions was consistent with empirical data with the following statistical test; χ2 = 48.25, df = 55, χ2 / df = 0.88, CFI = 0.98, GFI = 0.96, AGFI = 0.96, RMSEA = 0.048 and SRMR = 0.031. It also found that the variable of corporate social responsibility report in terms of information disclosure and fair workers treatment (CSR5) had a direct positive influence on variable of firm value (FMVL) at a statistical significant of 0.05, with influence coefficient of 0.33* the variable of corporate social responsibility report in terms of information disclosure, responsibility for consumers (CSR6) and environmental management (CSR8) had a statistical significant of 0.01, with influence coefficient of 0.52** and 1.08**, respectively.

Trends In CSR Practices And Investments By Indian Corporates In Relation To Sustainable Development Goals

Corporate Social Responsibility (CSR) is a prominent issue in the global corporate agenda in today’s socially-conscious market environment. In 2013, India entered the league of few nations like Indonesia, Malaysia and Singapore to make it mandatory for the companies who meet certain thresholds to spend 2% of their average net profit towards CSR. The purpose of this research is to evaluate the implementation of the scheme by Indian corporate, the data for which has been gathered from top 500 companies as per market capitalisation listed on the Bombay stock exchange for post mandate years from 2013 to 2016. An effort has been made to compare the preferred CSR activities and investments through a range of indicators based on Sustainable Development Goals (SDGs). In order to trace the relationship between the CSR investments with different development indicators, secondary data were collected from different databases like capitaline which is an Indian corporate database with an exhaustive list of financials from over 35,000 companies, GRI disclosures, company annual and sustainability reports. On the basis of actual amount spent, budgeted amount and minimum prescribed amount to be spent on CSR activities according to the companies law mandate in 2013, the data of the present study has been categorised as 1)Sector 2)SDG and 3)State wise. The sector wise results reveal that Finance sector followed by oil and gas and power sector have maximum outlay towards CSR amongst the selected sample over the years. SDG wise results show that Indian companies are spending their maximum amount of CSR fund on SDG4 that is on Education, SDG3 on healthcare and SDG8
Creating Shared Value (CSV): How it differs From CSR

Porter and Kramer introduced the term Creating Shared Value (CSV) in 2006 as a critique of traditional Corporate Social Responsibility (CSR). They argued that CSV should supersede traditional CSR in redefining relationships between business and society and as a way of fostering a new kind of capitalism. In this paper I ask: Does CSV really differ from CSR? In order to address this question, this paper explores the theoretical underpinnings of CSV and its practical application. The paper begins with Porter and Kramer’s critique of CSR and their explanation of how CSV attempts to address the problems they identify. Second, the paper analyses CSV through Nestlé Indonesia’s CSV initiatives with dairy farming communities in East Java, Indonesia. The empirical data presented in this paper shows that CSV strikes as a self-interested concept based on a neoclassical economic point of view. CSV as practiced by Nestlé Indonesia is unlikely reshape capitalism as claimed by Porter and Kramer. In fact, it repackages the neoliberal logic as a new rational discourse of CSR.

Causal Relationship Model of Firm Characteristics Factors and Good Corporate Governance Affecting the Performance of the Companies Listed On the Stock Exchange of Thailand

The objective of this research was to develop the causal relationship model of firm characteristics factors and good corporate governance affecting the performance of the companies listed on the Stock Exchange of Thailand. The developed model consisted of 3 latent variables and 8 observable variables. The sample of this study was 338 companies listed on the Stock Exchange of Thailand. Data on annual reports (form-56), annual financial statements and notes to the financial statements during the years 2010-2013. The statistics used in this study were descriptive statistics. The causal model was analyzed through a path analysis with LISREL 8.80 Student Edition. The results showed as follows. By testing the consistence of the causal model of firm characteristics (CHA), the assumed model was consistent with empirical data. Based on the statistical test, the chi-square was 22.08. The statistical probability (p) was 0.077, the degree of freedom (df) was to 0, 2/2 was 1.58, RMSEA was 0.041, SRMR was 0.037, GFI was 0.98, CFI was 0.99, AGFI was 0.96. The latent variable of firm characteristics (CHA) had directly negative impact on performance (PAL) with a statistical significance level of 0.01. A path coefficient was 0.18. However, CHA variable did not indirectly influence performance (PAL) and it had directly negative impact on good corporate governance (GGN) with a path coefficient of 0.02 without statistical significance level. The latent variable of good corporate governance (GGN) had directly positive impact on the performance (PAL) with a statistical significance level of 0.05, with a path coefficient of 0.18.

Enlightened shareholder primacy on the hybridization of corporations: Rise of a new form of corporate social responsibility?

Enlightened shareholder primacy (ESP) is a new approach in corporate governance (CG) framework. The emergence of this approach is important due to its role in answering a vital question: is the company really a private organization to be seen only through the economic prism of contract? Or is it public and about a wider group of interests and underwritten by communitarian concern about social responsibility? Apart from answering this question, ESP explains the changes in corporate directors’ roles and self-regulation strategies of corporations. This has assisted the creation of hybrid corporations. Hybrid corporations are now common in every economy and their number is increasing rapidly. These corporations are with the aim of serving the society through their business and claim that they have better governance capacity than the traditional corporations to serve their social responsibilities. In this circumstance, a critical analysis of the governance framework of hybrid corporations and their CSR performance are vital. Given this, the aim of this paper is to (i) explicate how the ESP percepts mold the traditional shareholder centric corporate self-regulation and created the base of hybridization of...
corporate governance and thereby contributed to the raise of hybrid corporations, and (ii) critically assesses the extent of the arguments that the CG framework of hybrid corporations is building-up a new form of CSR performance. The paper is structured as follows. In section two it defines CG, shareholder primacy and ESP. The third section provides an explanation of the genesis of ESP and its impact on the recent development of hybrid corporations. The fourth section firstly provides a short description of the rise of hybrid corporations and lastly it explicates the CG frameworks of different forms of hybrid corporations. The fifth section critically assess the theoretical basis of the governance framework of hybrid corporations and this framework’s strength to assist a hybrid corporation performing better with social responsibilities. Finally it concludes that the precepts of ESP gradually created the normative basis of the hybridization of corporate governance and assisted the emergence of hybrid corporations. This emergence has at least brought the need of corporate strategies that account actively for social interests; it joins with the arguments that with the corporate directors’ capacity to equally meet the objective of company owners and public policy goals, hybrid corporations has the capacity to perform better with their social responsibilities.

Rahman, Masuka
Murdoch University, Australia

Sustainable Food Security in the Global Aspect - The SDG Approach

Modern agriculture has achieved much over the past century. While global population has grown from less than three billion people in 1950 to more than seven billion people today, global levels of hunger have not followed this trend and thus remained constant over the same period. However, around 805 million people in the world still suffering from chronic hunger and three quarters of them live in rural areas and are overwhelmingly dependent on agriculture for their food and livelihoods. Hunger impacts 526 million in Asia and the Pacific (65% of total), 227 million in Africa (28% of total), 37 million in Latin America (5% of total) and 15 million in developed countries (2% of total). Agricultural production need to increase by an estimated 60 percent by 2050 to meet projected demands for food and feed from a world population projected to rise to over nine billion by 2050. Agricultural development is inextricably linked to economic growth that benefits the poor. The World Bank has estimated that agriculture development is about two to four times more effective in raising incomes among the poorest than growth from any sector (and up to 11 times more effective in sub-Saharan Africa). Increased productivity, when coupled with better access to markets, can help address hunger directly at the farm level or provide sufficient additional income to buy food at market. Moreover, making agriculture more resilient in the face of climate change will be important, especially by increasing productivity of land and innovations such as drip irrigation to improve water use efficiency. Reducing food waste is another area which can improve the sustainability and resilience of the agricultural sector. Using relevant SDG goals on above raised issues, this study approaches the potentiality of agricultural sector to feed the ever increasing world population.

Raste, Arun, Gupta, Ambalika
IDFC Bank, ERM Institution, India

CSR In Developing Countries: A Case Study Of India

In the face of increasing pressure from organized civil society, about the negative environmental and social impacts of business, CSR emerged as a voluntary self-regulation for transnational corporations. Conceptually, CSR aims to examine the role of business in society and attempts to correct the wrongly accepted and interpreted idea of “Development” that led to unplanned industrialization and disparities in the developing world. It also attempts to revisit and rework the entire framework and basis of resource allocation and utilization to ensure holistic development. However, the idea has not in its true sense , positively impacted the intended beneficiaries Prima facie , CSR programs planned in developed countries do not take into account cultural settings and sensitivities, local conditions and practice, and governmental support required for success of such programmes. The perceived needs differ from the actual needs on ground, and therefore the CSR framework fails and remedial action has minimal impact. This paper attempts to examine the impact of the CSR programs in the context of developing countries, with specific reference to Indian Sub-continent , and different implementation frameworks adapted for the different industries, actual practice, roles & responsibilities and outcomes with the help of case studies .
Roche, Charles  
*Murdoch University, Australia*

**Dispossession And CSR: Understanding Differing Views On Extraction**

This presentation seeks insights into how different perspectives and belief systems affect complex company-community relationships by contrasting a corporate perspective of CSR with a community perspective of dispossession. CSR as practised today has evolved from an older concept of social responsibility, is at once an ideology, a methodology and a tool to understand and manage stakeholder relations in a complex global world. CSR ranges in implementation from an ameliorative action to protect the company to a more full, strategic implementation that guides corporate decision making and direction. Dispossession by mining, recently conceptualised by Holden, also has a long history with origins in Smith, Marx, Luxembourg and Harvey. It applies a local perspective, identifying dispossession through social, environmental and economic impacts, militarisation, physical displacement and fraudulent consent. Dispossession is a critical, even an angry response to corporatised extraction, challenging the very nature of industrial mining. These two concepts seem worlds apart in geography, in asymmetries of power, in representing differing world views and opposite sides of the negotiating table. So, are they just polar expressions of hegemony and resistance? Or is there some middle ground, a meeting of ideas that might illuminate or address the limitations of the other?

Sajjad, Aymen  
*Massey University, New Zealand*

**Green Supply Chain Management: A New Zealand Perspective**

This paper examines the concept of Green Supply Chain Management (GSCM) practices using New Zealand business context. GSCM is defined as “integrating environmental thinking into supply-chain management, including product design, material sourcing and selection, manufacturing processes, delivery of the final products to the consumers as well as end-of-life management of the product after its useful life” (Srivastava, 2007, p. 54). In spite of an increasing importance of GSCM concept at the global level, there is a scarcity of empirical research that explores GSCM practices within New Zealand business context. Thus, the objective of this study is to empirically investigate the state of GSCM implementation in New Zealand. This study employs a sample of 23 New Zealand based companies.

The findings reveal that companies use a variety of GSCM strategies and practices to enhance environmental performance. These practices are characterized into four green strategy bundles: green product design and life cycle assessment, green procurement, green operations and manufacturing management, and green logistics and distribution management. However, the adoption of GSCM practices varies depending on contextual business environment factors, such as industry type and organization size. The findings further indicate that companies are relatively proactive in adopting GSCM practices to enhance their competitive advantage.

Sajjad, Aymen, Kobayashi, Kazunori  
*Massey University, New Zealand*

**Corporate Approach To Human Sustainability: Workforce Wellbeing In Japanese Companies**

Sustainability and CSR have become a near daily discussion in the global business community. In spite of growing interest in sustainability and human wellbeing in recent years, human sustainability has been relatively unexplored in sustainability discourse. Human sustainability merits attention in Japan, the world’s 3rd largest economy, due to its rapidly declining labour force and mounting stakeholders’ pressures to address the issue of workforce wellbeing. Particular concerns include lack of work-life balance, diversity and gender equality, as well as workforce development issues. However, there is only limited research focusing on how companies are addressing these issues. This exploratory study aims to fill in this knowledge gap by examining how Japanese companies practice human sustainability and integrate workforce wellbeing into their CSR strategies. This study employs an interpretive paradigm and qualitative, abductive research methodology. From a sample of Japanese companies, CSR managers and relevant stakeholders will be interviewed to discuss their experiences, perceptions, and interpretations. Therefore, this study aims to develop a comprehensive framework on how companies might integrate human sustainability initiatives into their CSR strategies, thereby contributing to theory and its practical application in business.
Corporate Approaches To Indigenous Stakeholders: Analysing An Emerging Reconciliation Paradigm

Many local and foreign companies operating in Australia are now establishing Reconciliation Action Plans (RAPs) to commit to and report on specific activities for engaging Indigenous stakeholders. These plans follow a framework endorsed and administered by a NGO which also promotes the broader reconciliation agenda in Australia. While specific to one stakeholder group in a specific country, RAPs align with general approaches to sustainability reporting, in particular their affiliation with recognised bodies which in turn legitimise their CSR activities. Despite this initiative launching over a decade ago, we have no empirical research into the stakeholder or company outcomes, nor do we understand how these specific activities fit into companies’ broader CSR strategies. Using reporting as a way to identify corporate approaches, we seek to explore: (1) how firms integrate reconciliation activities into their sustainability reporting? and (2) whether firms with RAPs disclose more ‘reconciliation’ activities than others? We take a sample of sustainability reports and website data from Australian extractive companies, an industry with well-established Indigenous engagement practices relating to their social license to operate. Content analysis is utilised based on an adapted CONI method developed by Beck, Campbell and Shrives (2010), to compare disclosure type and quality. Results suggest that companies with RAPs do to some extent integrate their RAPs into their general sustainability reporting and on average disclose more reconciliation activities than similar firms without RAPs. Reconciliation remains however, a small part of companies’ overall CSR strategies, with reporting mostly limited to local audiences associated with their Australian operations.

Sharma, Apurva Kirti
Deakin University, Australia

CSR In Law - A Case For Benefit Corporation Legislation In Australia

Most of the academic work, hitherto, suggests that establishing a relationship between CSR and corporate profit is important because social and environmental problems are entangled with economics. However, other scholars seem to propose that the results of assessing CSR relation with profit are different for different industries depending on their type and size. Such uncertainty draws attention to the underlying disparity between corporate purpose and profit. For now, it is understood that such disparity exists because, while making decisions, the corporate law legislations do not address the hesitancy of directors to take into account the interests of all stakeholders and not just the shareholders. The proposed reason for such a conduct of directors is the fear of breaching their fiduciary duty of shareholders’ profit maximization. In simple words, the missing formal status of CSR in corporate law creates the space between purpose and profit. This paper explores the profit-purpose disparity in the Australian corporate law. It argues that it is crucial to propose changes in the legislation ‘to create certainty for directors who wish to place both profit-making and the public good at the forefront of the purpose of a company’. Very recently, in the US, Benefit Corporation legislation was enacted to compensate the inadequacies in the US corporate laws, which limited the powers and duties of directors to pursue both profit and purpose in existing businesses. So far, in Australia, there is little guidance in statute or common law in this regard. Consequently, in practice, directors follow ‘shareholder primacy norm’. Taken within this context, the objectives if this paper are to determine

1) whether the current Corporations Act 2001 be amended for eliminating the ambiguities that prevent directors from considering external stakeholders;
2) whether introducing similar legislative change into the Australian corporate law would enable public benefits in corporate decision making.

Silva, Analice, Maimon, Dalia
Laboratory of Social Responsibility and Sustainability, Federal University of Rio de Janeiro, Brazil

The Evolution Of The Social Investments Bonds In Brazil: Challenges And Contributions For The Social Financing

The objective of this papers is to investigate the innovations of the social work in the area of financing. Besides, we aim to understand the challenges of the new modalities of investments growing to help social problems. The methodology used is investigative aided by papers and researches published in the last years. As we know, there is extensive evidence on potential paybacks to investment in social causes. Besides this, the decreasing offer of public money put the social questions in difficult situation to be solved. Instead of normal flows of money came only by public treasury, there is an amount of money comming from private sector seeking for rentable projects. Social Impact Bonds is the name of one of this investments which are
possible for achieving more for less. In all the world there are a lot of ininitiative that has been implementated with these papers. The main challenge is work to identify new types of investment vehicles for social outcomes. Some of this work was taken forward by new organisations which are participating as a new kind of ONG’s called Social Financiers. These new organizations are coined the term ‘Social Impact Bonds’ and fed into Social Finance’s work while also developing alternative models of SIBs, all of which shared the goal of turning social outcomes into investments to encourage ways of creating more good for less money. Briefly speaking, under a SIB, a payer (usually Government, at a national, regional or local level) agrees to pay for measurable improved outcomes of social projects, and this prospective income is used to attract the necessary funds from commercial, public or social investors to offset the costs of the activity that will achieve those better results.

Stewart, Jane, Hocking, Colin
SustainAbility International Pty Ltd, La Trobe University, Australia

Adaptive Sustainability – Business Management In An Age Of Disruption And Transformation

Adaptive Sustainability is a new business management approach that takes businesses beyond compliance, beyond lean, beyond continuous improvement to a new level of prosperity. Let’s face it, businesses today operate in a dynamically changing, complex and uncertain global environment. In order to remain viable into the future, businesses need to continually innovate and improve performance across all divisions. But keeping up with rapidly changing economic, social, political and environmental conditions is difficult while trying to maximise profitability and deliver ongoing value to all stakeholders. Adaptive Sustainability is based on an innovative learning and action framework that addresses practical governance and operational issues, and combines these with principles of systems thinking to create an innovative approach to responsive and responsible business management.

Swain, Biswanath
Indian Institute of Management Indore, India

Fate Of CSR In India: An Integrated Ethical Failure

Indian Institute of Management IndoreImplementation of Corporate Social Responsibility (CSR) is a boon for any emerging market and developing economy like India. The corporations have responsibilities, beyond their legal obligations and economic aims, to elevate wider societal well-being and to protect the ecology. In India, the Ministry of Corporate Affairs notified Section 135 and Schedule VII of the Companies Act 2013 as well as the provisions of Companies (CSR Policy) Rules 2014 to enforce the CSR policy upon the corporations. The enforcement urges that the companies with at least INR 5 crore net profit or INR 1000 crore turnover or INR 500 crore net worth are required to spend 2% of their three-year average annual net profit on the CSR related activities. From the day of enforcement, i.e. April 1, 2014, many corporations (deliberately or out of compulsion) have been found to be aiming to spend on the proposed CSR activities. However, the aim of spending along the lines of CSR has been found as failed attempt due to NGOs, Community, and Corporations themselves. That is to say, the failure in the CSR policy implementation in India squarely lies on the integrated ethical failure orchestrated by these benefactors. The paper aims to examine the ethical failure involved in the actions deliberated by these benefactors. To do so, an effort is made in the paper to discuss comprehensively the existing CSR strategies and actions initiated across last two years in India and also to assess these strategies and actions in the light of ethical principles and the principles documented in the Companies Act 2013. By doing so, the study proposes various ethical solutions along the lines of CSR policy implementation in India. The study has implications not only for the corporations who have failed in executing CSR policy and the NGOs who have failed in helping these concerned corporations, but also for the corporations that are about to begin CSR activities. In addition, the study will definitely put an impact upon the communities who are playing detrimental role in the CSR implementation.

Talukder, Byomkesh, Dube, Laurette, Korec, Taras
McGill University, Canada

Multi-Criteria Supply Chain Design And Management Tool For Food Convergent Innovation In Dairy Business

Under a three-pronged program of activity combined with: (1) a multi-layered supply chain analysis for milk products with methods anchored in lean production principles and progressively adding considerations of agile, green, resilient and nutrition characteristics; (2) an institutional analysis of the supply management context in the dairy sector to identify constraints and possibilities for food manufacturing companies (3) a multi-stakeholder, multi-criteria decision making process for the firm-level tool development per se this paper develop a firm-level multi-criteria supply chain design and
management tool that accommodates conflict and convergence between requirements for lean, agile, green, resilient, and nutrition characteristics that are all needed for convergent innovation (CI) in the dairy sector supply chain. Designing and managing such a supply chain is made particularly challenging by the supply-managed but this type of initiative has a high potential as foods with high CI potential for domestic and international markets contribute to affordable health for people and the planet and create prosperity for farm and food businesses while helping contain ever increasing healthcare costs.

Thomas, Amos Owen  
Stockholm University, Sweden

Uncovering the Dark Trades: Shades of Illegitimacy

Amidst the enthusiasm over the growth of international trade and its role in economic development, little heed has given to a concurrent rise of its dark-side in human trafficking, drug smuggling, toxic waste, blood diamonds, money-laundering, human-organ harvesting and the like. Even if the economic value of each dubious trade is relatively small, the social costs are considerable and the issue deserving of investigation with a view to initiating ethical intervention. Drawing on secondary data in the public domain, the news media, research reports as well as other academic sources in the social sciences, law, even physical and medical sciences, this paper analyses the catalysts of these dark trades in terms of economic differentials, corporate culpability and government negligence among other factors. After reviewing the ethical imperative against such trade, a tentative typology by relative legitimacy of entities and operations involved is proposed, demonstrating how such trade taints many legitimate global businesses. Further by explicating some intersects between dark trades and business disciplines, the author proposes how the dearth of research might be addressed. While considerable secondary data are available on the extent of the dark trades, these are often estimates needing to be harmonised, as well as augmented by primary data with some risk, cost and ingenuity involved. Given the relative indifference of industry and governments, an opportunity arguably exists for academics to work collaboratively with civil society towards undermining business models that underpin these dark trades.

Tian, Xiaowen  
Murdoch University, Australia

The Ethical Dilemma Of Facilitation Payments

The efficient grease thesis suggests that firms need to make facilitation payments to government officials to grease the wheels of commerce in developing countries beset with red tape and corruption, and thereby contribute to economic efficiency and social welfare in these countries. The efficient grease thesis presents an ethical dilemma to managers. I contend that the efficient grease thesis is deceiving. Based on data on facilitation payments in China provided by the World Bank, the study finds evidence that facilitation payments are unrelated or even positively related to the effective red tape a firm faces. Findings from the study assist managers in making decisions that benefit both the firm and the society in developing countries.

Ullah, Md Shahid, Kokubu, Katsuhiko  
Graduate School of Business Administration, Kobe University, Japan

CSR Practices In Developing Countries: Determinants And Directions For Future Research

The study examines the determinants of CSR practices in developing countries through a systematic review. The study finds that the CSR practices in the developing countries are neither systematic nor institutionalised. The dominant forms of CSR are philanthropic actions, albeit there are certain exceptions such as the MNCs. Also, the CSR reporting tends to be mostly rhetoric, as there exists a mismatch between the stated CSR commitments and realities. Besides, the disclosure of CSR activities seems to be inadequate because of resource scarcity, absence of legal bindings, lack of awareness, poor CSR performance, and reputation risk. In addition, the study unveils that the government is the most influential stakeholder in promoting CSR practices in developing countries followed by international buyers and NGOs. By contrast, consumers are likely to have little power in influencing the CSR activities of the corporates. Importantly, the study reveals that there exists a positive association between governance and CSR performance, indicating that countries with good governance tend to adopt better CSR practices. Furthermore, the CSR practices in developing countries are found to be driven by the level of internationalisation, and international standards, though they are largely shaped by context-specific factors such as religion, educational attainment, and economic status. By and large, the study argues that the CSR practices in developing countries are still in a nascent stage, and there exist ample opportunities for further research.
Inducing More Altruistic Decisions: Exploring Tourists’ (Non)Use Of Sustainability Information In Accommodation Choices

The study explores how tourists compare accommodation offers that are both personally good (high egoistic value) and publicly deplorable (low altruistic value) with offers that perform well on both dimensions (“good/good” vs. “good/less bad”). In this context, the study investigates whether tourists consider information on altruistic value in accommodation choices and which type of information they give attention to: visual signals regarding aesthetic impact, contextual signals regarding accommodation type (hotels, farm holidays, camping, private accommodation), formal evidence such as labels and persuasion by introspective confrontation in a discussion of choices. The study hypothesizes that (1) additional cues increase the awareness of altruistic value differentials and thus their probability to impact consumer decision making; (2) there is a hierarchy in altruism signalling strength and, in particular, contextual signals (accommodation type) moderate the impact of formal signals (labels); (4) under situations of highly obvious altruistic value differentials, prompts by reflexive and introspective questions may be effective in inducing respondents to revise their decisions. In detail, the paper presents a forced stated choice experiment consisting of a choice set of binary alternatives for different accommodation types. Based on strong visuals and short descriptions, each pairwise choice will compare a “good/bad” and a “good/less bad” offer. Subjects will be asked to “think aloud” while making these choices and their choices will be discussed afterwards for eventual revision. A second group of respondents will be confronted with the same choice sets, but formal evidence on altruistic value of “good/less bad” offers in the form of labels will be included. Given its purpose to explore information processing mechanisms regarding altruistic value, this study combines qualitative analysis based on “think aloud” protocols with quantitative data analysis. Different modelling approaches (logistic regression, Qualitative Comparative Analysis, “fast & frugal” heuristic modelling) will be compared for their predictive accuracy.

Towards A More Comprehensive Reporting Of Social Value Creation In Corporations Through The Usage Of Life Satisfaction Indeces

Organizations increasingly engage in social initiatives to strengthen employee commitment and legitimize their operations. However, research and practice have yet to provide means to quantify the benefit of such initiatives and to ensure effective and sustainable reporting of social value creation that is comparable across corporations. In this study, I propose a new “comparability method” for measuring social value creation in corporations, which builds on Kroeger & Weber’s (2014) approach. Originally developed for comparing the efficacy of social initiatives in the not-for-profit sector, the authors’ method relies on life satisfaction indices as an unified measurement for social value creation. I deploy a mixed-method design and longitudinal analysis to adjust and test this new “comparability method”. Using a qualitative open-response survey (Study 1), I first analyse the specifics of social initiatives within corporations in order to adapt and adjust Kroeger & Weber’s (2014) method to the business context. I then empirically test the adjusted comparability method using a longitudinal quantitative survey (Study 2). Measuring whether and how corporate social initiatives increase the life satisfaction of employees, this longitudinal survey will also serve as a first use case for the developed method. The first survey (Study 2a) measures the life satisfaction of employees before the start of the corporate social initiative. The second survey (Study 2b) examines employees’ life satisfaction six months after the implementation of the corporate social initiative. Lastly, a third survey (Study 2c) will analyse employees’ life satisfaction more than a year after the implementation of the social initiative. Preliminary results will be available by mid 2017. Developing and testing this “comparability method”, this study not only tackles the conceptual challenges of quantifying corporate social value creation but may also provide means to enhance the efficacy of corporate social reporting.

Beyond The Numbers: Researching The Real Experience Of Burnout

Burnout is a profound human experience with potentially life altering and devastating effect on sufferers. It is also an organisational challenge that has huge performance and economic impact and which should provoke questions of corporate social responsibility and the need for organisations to have agency in the understanding and prevention of the occurrence
of burnout. Currently, the literature on burnout is primarily grounded in a positivist research paradigm and is quantitative in nature. Such positivist literature provides a generalised understanding of burnout and its variables. However, this approach is limited in its ability to uncover rich data that provide deeper insight and exploration of this phenomenon.

In this study, it is proposed that through coupling the quantitative Oldenburg Burnout Inventory with a research participant’s qualitative narrative a more complete understanding of burnout can be derived. Importantly, the proposed method discloses a discord between the two data sources. Within this discord it is possible to find insights that would not have become visible had only one method been employed.

By exploring burnout through qualitative methods such as narrative, an entire life world perspective is provided. This life world perspective highlights that burnout is not relegated to just one aspect of an individual’s life. Rather, there are many aspects of an individual’s life that play an important role in the experience of burnout. It is from these narratives that meaningful, restorative intervention and prevention for burnout can be found, and corporations become better informed to meet their social responsibility to employees and their communities.

Wohlgemuth, Franz, Jacqueminet, Anne
University of Melbourne, Australia

Opportunity Or Obstacle? The Role Of Ambiguity In The Implementation Of Sustainability Policies

The disparity between firms’ strong, aspirational and public CSR commitments, and their weak internal provisions to effectively implement these commitments is a common phenomenon. Some have interpreted this gap as a deliberate decoupling of espoused intentions from actions. From an institutional perspective, symbolically accommodating prevalent normative expectations of sustainable business conduct may yield benefits - such as legitimacy, stakeholder support, or investor confidence - even in the absence of concrete CSR outcomes. More recently, however, CSR scholarship has recognized ambiguity around implementation plans as indicator of firms’ honest difficulties to formulate suitable action plans for their CSR aspirations. Ambiguity related to policy implementation, has been portrayed in extant research alternatively as an obstacle or as an opportunity. A common finding in the strategy literature is that underspecified, ambiguously formulated strategies are less likely to be implemented. In contrast, organization theorists have proposed that ‘strategic ambiguity’ allows for flexible elaboration, translation, and sense-making at the lower levels of a firm’s hierarchy. In our study, we examine this tension between the potential advantages and disadvantages of ambiguity for policy implementation. Based on an in-depth case study of an African insurance company’s attempts to implement a sustainability commitment to transform its supply chain. Based on our findings, we suggest that in the absence of clear top-down prescriptions for implementation firm decision makers struggle with ‘ambiguous interdependence’, i.e. with a lack of clarity regarding how CSR work is to be organized collectively to be effective and efficient. Their ability to do so depends on the organisation’s information processing capacity, and the degree to which boundary-crossing, collaborative problem-solving routines are well developed. We suggest that this conceptual insight can serve as a starting point for the development of a systematic ‘capability maturity’ assessment for firms engaging in CSR activities.

Yan, Min
Queen Mary University of London, UK

Revisit The Stakeholder Theory As The Corporate Objective

Corporate objective, namely, for whose interests should a company be run, is the most important theoretical and practical issues confronting us today, as the core objectives animate or should animate every decision a company makes. Despite decades of debate, there is no consensus regarding what the corporate objective is or ought to be. However, clarity on this issue is necessary in order to explain and guide corporate behaviour, as different objectives could lead to different analyses and solutions to the same corporate governance problem. If directors run a company in the wrong direction, harder efforts may produce worse results. Put simply, a governance theory cannot begin without a purpose. Contrary to the widely held belief that the corporate objective should be shareholder wealth maximisation (SWM or shareholder model), this presentation seeks to demonstrate that SWM is both descriptively and normatively unsuitable. As an alternative model, stakeholder theory (or stakeholder model) is antithetical to the shareholder model and requires directors of the company being accountable to more than the shareholders, namely directors should take all stakeholder interests into account. Generally speaking, a company is viewed as an entity through which various participants accomplish multiple purposes, thereby ensuring the interests of those with a stake in companies are taken into account and not automatically subordinated to any other group’s interests. And accordingly, the company should create value for all stakeholders rather than solely for shareholders. Justifications and responses to its main criticisms are offered from descriptive, normative and instrumental
aspects, whilst new techniques of balancing competing interests and more workable guidance for directors’ behaviour are brought forward as essential modifications.

Zain Ul Abedin, Muhammed
University of Tasmania, Australia

Is Pension Fund Governance The New Corporate Governance For Long-Term Sustainability?

Pension fund governance is the primary platform for sustainability, employee rights and socially responsible considerations in corporate governance of Anglo-American jurisdictions. An invigorated pension fund governance will not only provide long-term benefit to pension fund beneficiaries and the world they reside in, but also address employee and sustainability concerns across its investee companies i.e. corporate governance. Consequently, proponents of stakeholder orientation of corporate governance need to divert their attention towards pension fund governance in Anglo-American jurisdictions. The proposed sustainability is ‘unmitigated’ sustainability rather than ‘contingent’ sustainability, which hinges on short-term financial benefit. At the heart of the argument are three interrelated factors; firstly, there is an urgent necessity for the fiduciary duty of loyalty of pension fund trustees to regain some of its reasonableness and impartiality. Secondly, there needs to be beneficiary participation in pension fund governance. Thirdly, beneficiaries are highly motivated to exert influence on investee companies; as they increasingly recognise the value of protection of the intergenerational beneficiary and the world they would live in. Furthermore, the argument that pension funds are universal investors and the factual mobility of the contemporary employee class makes pension fund governance the apt forum for employee and sustainability concerns in corporate governance. Pension fund capitalism, i.e. pension funds holding large pools of stock in the economy, is a reality even if the long predicted pension fund revolution is not. The leveraging of this capital is a means of collaboration with investee companies and exertion of influence on their behaviour and decisions. Academics increasingly concede that investment decisions are inseparable from their social consequences. Pension funds, in accordance with the universal investor assertion, are inevitably the recipients of all financial and social externalities of corporate governance. Thus, pension funds are the appropriate platform for unmitigated long-term sustainability in corporate governance.

Zou, Weikang, Fan, Libo, Schmidpeter, René
University of International Business and Economics, China / Cologne Business School (CBS), Germany

Green Financing Traveling Along The “Sands And Waves” Of The“New Silk Roads” - Blueprint On Responsible Investment In China-Led One Belt, One Road Initiative

In the past three years, the world has witnessed another “economic wonder” by China, the high-profile initiative of The Silk Road Economic Belt and the 21st-century Maritime Silk Road (abbreviated as One Belt, One Road, OBOR), even against the backdrop of the waning globalization and reviving nationalism, nativism, and exclusivism in major western countries, as best exemplified by Breixt and Donald Trump’s success in US presidency. With a clear focus on promoting connectivity and cooperation between China and the rest of Eurasian and African countries which are situated along the continental “Silk Road Economic Belt” and oceangoing “Maritime Silk Road”, OBOR initiative provides voluminous financing to infrastructure projects of various kinds and reached around 50 billion US dollars up to the beginning of 2017. This contributes greatly to the build-up of varied major infrastructure projects in participating countries, great improvement in local transportation, power, and telecommunication systems, and promotion of the overall social welfare, which is largely welcomed by benefited OBOR governments and people alike. In this process, however, some major economies cast serious doubts over issues of environmental protection, maintenance of the local eco-system, and sustainable development of the local economies opening up to China-led OBOR (though a few countries based these challenges more on their own political agenda than environmental conscience), which are echoed by certain international think thanks in their study of the spill-over effects of OBOR. This is especially the case when taking into China’s recent exposures to serious industrial pollutions of various kinds, the fast degrading domestic natural environment, and the concerns by international community about Chinese government’s orientation and competence in tackling efficiently the paradoxical problems of the environmental pollutions and China’s economic growth. It is in this context that the present research explores the framework and practices of responsible investment under the umbrella of OBOR, which leads to the research questions of how green financing is positioned and postured in the overall China initiated OBOR? What is the specific blueprint, if there is any, for responsible investment in OBOR expansion? And, how is green financing produced and reproduced in the norms and practices of the OBOR projects? For this purpose, the present paper is organized as the followings. Part II reviews the existing literatures on green financing and sustainable investment in transnational economic activities and business operations, along with study on related guidance or principles on environmental governance by international organizations like the World Bank, the Asian Development Bank, and the European Reconstruction and Development Bank, etc. Part III, from a paradigmatic perspective,
analyzes the orientation and framework of green financing in OBOR through in-depth analysis of the Action plan on the China-proposed Belt and Road Initiative, the cornerstone document of the “new silk roads” which is jointly issued by the National Development and Reform Commission, Ministry of Foreign Affairs, and Ministry of Commerce of the People’s Republic of China in March 2015. Part IV, as a pragmatic component of the present research, explores the norms, standards, and practices of responsible investment in financing arrangement by key financial organizations funneling fund to OBOR projects, such as Asian Infrastructure Investment Bank, the Silk Road Fund, China-Africa Development Fund, etc. Part V traces origins and assurance of the afore-discussed transnational sustainable investment back to the new domestic green financing regime reinforced by Chinese government in dealing with environmental problems and China’s turn to the new model for more sustainable economic growth. Part VI concludes and discusses about potential conflict of interests and future challenges.