Memo regarding the suggestions made by discussants on March 2014 in Chicago

Must items.

1. Create a new title (One of the discussants did not understand what CSR means.)

We changed the title.

1. Add hook at beginning

We added one paragraph as a hook (Introduction section)

1. Expand teaching note to make it easily usable and remove some of the other materials.

We reorganized the TN to focus on CSR.

1. Build some discussion of the context and the new law into the CI.

We added some explanation in the introduction section (hook), and the new law was explained in the CI.

1. Focus one issue for CI.

We eliminated the LO3 (organizational change) because both discussants suggested that we focus on CSR and business ethics.

Other suggestion

1. Could expand to another case with changed theme

The discussants and the audience suggested that we can develop a case using some other issues and submit the manuscript to another journal. We will consider it in the very near future.