

## D/ DETAILED OUTLINE

### I. Introduction

#### **Suggested Flow: (Suggested 100 words)**

- **2-3 first sentences:** State the essay question and say you will discuss CSR, corporate irresponsibility, and business's environmental impacts
- **Last sentence:** Explain your essay will look at both the positive CSR efforts and negative irresponsible actions to answer if CSR is primarily a cover up or making real change in the environment.

**Example:** Multinational corporations' CSR movement demonstrated a strong commitment to fostering values rather than focusing only on increasing profits. However, doubts arise about CSR's effectiveness. This study demonstrates how CSR can be a long-term commitment that helps to offset some of the costs associated with careless behavior. This evaluation of CSI and CSR in global business in relation to the environment has given rise to the chance to investigate how enhancement might support the goal of successful CSR.

#### **NOTES:**

- Clearly state the essay question/topic
- Keep it short - no need to explain detailed arguments here

### II. CSR and CSI Definitions

#### **Suggested Flow:**

- **First 3 sentences: Introduction to CSR:** Define Corporate Social Responsibility (CSR) Emphasis on CSR as a recognition of a company's broader societal responsibilities.

**Example:** Corporate social responsibility (CSR) is a self-regulating business model that helps a company be socially accountable to itself, its stakeholders, and the public. By practicing corporate social responsibility, also called corporate citizenship, companies can be conscious of the kind of impact they are having on all aspects of society, including economic, social, and environmental ([Investopedia, 2023](#)).

- **Next 2-3 sentences: CSR's Interconnectedness:** Write about how CSR acknowledges the interconnection between business, communities, and the environment.

**Example:** Corporate Social Responsibility (CSR) is increasingly recognized as a crucial element in the interconnectedness of business operations, societal needs, and environmental stewardship. Leaders in various industries are beginning to see CSR not as a peripheral activity but as a core strategy that strengthens their business while simultaneously contributing to societal welfare ([Keys, Malnight and van, 2009](#)). This interconnected approach goes beyond the traditional view of CSR as merely philanthropic, focusing instead on creating shared value by addressing strategic business and social challenges through innovative partnerships ([Keys, Malnight and van, 2009](#)). For example, Hindustan Unilever Limited's Project Shakti in India demonstrates how CSR can empower rural communities, particularly women, through a symbiotic relationship that benefits both the company and the local society ([Keys, Malnight and van, 2009](#)).

- **Next 3-4 sentences: Definition and Description of CSI:** Introduction to Corporate Social Irresponsibility (CSI) as a failure to uphold ethical and social responsibilities.
  - Your writings should also include:
    - Examples of CSI manifestations: environmental pollution, unethical marketing, and labor rights violations.
    - Negative impacts of CSI on stakeholders and companies.

**Example:** Corporate Social Irresponsibility (CSI) can be described as a company's failure to act responsibly, often with severe repercussions for society and the environment. For instance, the Rana Plaza collapse, mistreatment of workers by Foxconn, and BP's oil spill in the Gulf of Mexico are stark illustrations of CSI, representing a direct neglect for ethical and social duties ([Fischhoff, 2017](#)).

- Environmental Damage:
- Unethical Business Practice
- Violations of labor rights

The case of the Malaysian forestry company Barama in South America exemplifies CSI where the firm caused social and environmental harm, including the displacement of local peoples and the exploitation of women, all while being recognized for CSR ([Fischhoff, 2017](#)). Barama's actions, such as replacing substantive action with mere ceremonial gestures of sustainability, underscore the disconnection between proclaimed commitments and actual irresponsible behaviors ([Fischhoff, 2017](#)). These examples demonstrate how CSI can manifest in environmental damage, unethical business practices, and violations of labor rights, ultimately harming stakeholders and tarnishing company reputations.

- These examples demonstrate how CSI can manifest
- Harming stakeholders and tarnishing company reputations.

- **Next 1-2 sentences: Contrasting CSR and CSI:** Highlighting CSR and CSI as opposing concepts focusing on a company's impact on society and the environment.

**Example:** Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI) stand in stark contrast; where CSR aims to integrate societal and environmental well-being into business strategies, CSI represents a disregard for these crucial elements, often resulting in detrimental impacts ([Fischhoff, 2017](#)).

- **Next 4-5 sentences: The Complex Spectrum of Corporate Ethics: Navigating Between Corporate Social Responsibility and Irresponsibility**

The rationale of this part is to critically examine how corporations navigate the ethical spectrum, oscillating between responsible initiatives and irresponsible practices, and to understand the implications of this dual nature for both businesses and society, in which you should follow the flow of:

- **Initial 1-2 sentences: The Continuum of CSR and CSI:** Businesses position themselves on a continuum between CSR and CSI based on their actions regarding social responsibility and ethics.

**Example:** Businesses position themselves along a continuum between Corporate Social Responsibility (CSR) and Corporate Social Irresponsibility (CSI), determined by the degree to which they uphold ethical and social standards, with CSR reflecting a commitment to positive societal impact and CSI indicating actions that harm society and the environment ([Fischhoff, 2017](#)). For example, while companies like Hindustan Unilever demonstrate CSR through initiatives like Project Shakti, positively impacting rural communities, others like Barama show CSI through harmful practices despite having received CSR accolades ([Keys, Malnight and van, 2009](#)).

- **Next 1-2 sentences: Mutual Exclusivity and Business Context:** CSR and CSI are not mutually exclusive; companies can engage in both.

**Example:** Empirical studies have indicated that firms can demonstrate a positive relationship between prior CSR and subsequent CSR activities, but the same firms can also exhibit a positive relationship between prior CSI and subsequent CSI, revealing that businesses can and do engage in both responsible and irresponsible behaviors simultaneously ([Shao et al., 2021](#))

#### Notes:

★ **Academic references must be included.**

=> Search [Google Scholar](#) for journals like Business Ethics Quarterly, Journal of Business Ethics, Journal of Corporate Citizenship, etc. Look for keywords like "corporate social responsibility," "environmental impacts," "sustainability," etc.

### **III. Business and Environmental Impacts**

**Suggested flow:**

- **First sentence: Introduction to Environmental Impact of Global Business:** Acknowledges the significant environmental impact of global business due to multinational operations.

**Example:** The far-reaching operations of multinational corporations have a substantial environmental impact, with their global activities contributing significantly to ecological footprints, resource consumption, and emissions ([Keys, Malnight and van, 2009](#)).

- **Next 3-4 sentences: Positive Environmental Contributions**
  - Your points for this part could consists of some contributions namely:
    - Global businesses contribute positively by investing in renewable energy, reducing combustion engine use.
    - Offering affordable green energy to consumers, thereby reducing air pollution through lower fossil fuel usage.
    - Enhancing water management and protecting water sources in developing nations, improving water security for locals.

**Example:**

- Patagonia, a clothing company, launched the One Percent for the Planet movement in 2002, where companies pledge 1% of their sales to environmental causes. One Percent for the Planet has funded various environmental initiatives, including over \$570 million towards reforestation and habitat restoration projects globally. This has led to the planting of millions of trees, restoring wildlife habitats, and mitigating climate change through carbon sequestration ([Patagonia.com, 2014](#)).
- Ikea's Renewable Energy Investment: The company has installed over 750,000 solar panels on its stores and warehouses worldwide and owns and operates approximately 450 wind turbines ([Matthews, 2018](#)).
- [Bridgestone Vietnam's "No Waste, No Environmental Harm"](#) project is a notable environmental initiative involving company employees in educating 25,000 primary school students across Hanoi, Ho Chi Minh City, and Hai Phong about waste segregation. Additionally, in November 2019, the company collaborated with the Y Tam volunteer group to build a playground from recycled tires, promoting recycling and environmental consciousness among children. This project highlights Bridgestone Vietnam's commitment to environmental sustainability and community engagement.

- **Next 6-7 sentences: Negative Impacts to Business and Environment**
  - ❖ The section on "Negative Impacts to Business and Environment" aims to delve into the detrimental consequences that arise when companies engage in Corporate Social Irresponsibility (CSI). This exploration will highlight the environmental degradation and social harm caused by irresponsible corporate practices, and how these actions can backfire.
  - ❖ Suggested flow for this part:
    - **Next 1-2 sentences: Negative Environmental Impacts of Business Growth:** Write about some negative impacts the company have made on the environment, e.g. how businesses account for a substantial portion of total greenhouse gas emissions.
 

**Example:** The expansion of business operations, especially in sectors like manufacturing and transportation, has led to a marked increase in greenhouse gas emissions, contributing significantly to global climate change. Additionally, industrial growth often results in habitat destruction and increased pollution, which negatively affects biodiversity and public health ([Fischhoff, 2017](#)).
- **Next 2-3 sentences: Environmental Incidents and Consequences:** Talk about some severe consequences made by companies production or process, e.g. Incidents like ship exhaust washing ashore and oil spills causing environmental and health hazards or health issues in local populations due to such environmental incidents.
 

**Example:** Environmental incidents such as oil spills and ship exhaust washing ashore have led to severe ecological and health hazards, including the contamination of marine ecosystems and the disruption of local wildlife. These events often result in long-term health issues for local populations, like respiratory problems and chronic diseases due to exposure to pollutants ([Fischhoff, 2017](#)).
- **Last 3-4 sentences: Negative Impact of Offshoring and Global Supply Chains:** Talk about the disadvantages in effects of these systems on the business, e.g. Offshoring depleting resources and polluting

environments in third-country providers or increased lung cancer cases in areas adjacent to the mine.

**Example:** Additionally, offshoring practices can lead to resource depletion and significant environmental degradation in host countries, as companies exploit local resources without adequate sustainability measures. This has been linked to increased health problems, such as lung cancer, in communities near industrial sites, highlighting the far-reaching negative impacts of global supply chains on the environment and public health ([Fischhoff, 2017](#)).

#### **Tips:**

- Use **course concepts/theories** like stakeholder theory to demonstrate understanding
- **Provide examples** of concrete CSR initiatives companies have implemented. Like in Vietnam, we have Cocoon being the most common case study, and Nike and IKEA being the global case studies.
- **Review sustainability/CSR reports** published annually by companies on their websites or company repositories like [CorporateRegister.com](#). These provide info on CSR initiatives.

## **IV.CSR and The Environment**

**Suggested flow: (Suggested 450 words)**

- **First 1-2 sentences: Introduction to CSR and Environment**
  - CSR doesn't directly imply environmental initiatives but inspires several concepts and frameworks addressing the environment.
- **Next 3-4 sentences: CSR Impact on Environment:**
  - First name possible CSR practices that companies are applying, e.g. reducing carbon footprints, improving labor policies, and participating in fair trade.
  - Stakeholder Theory: Emphasize how businesses integrate stakeholder interests into their environmental strategies, reflecting a balance between profit and sustainability.

- Illustrate this by highlighting real-world examples where companies have successfully addressed environmental concerns while considering the impact on various stakeholders, including customers, employees, and local communities.

**Example:**

- Patagonia, an American outdoor clothing company, uses stakeholder engagement to achieve sustainability goals.
- One notable program is its "Worn Wear" initiative, encouraging customers to repair, share, and recycle their clothing. This reduces waste and extends the lifecycle of products. Patagonia also collaborates closely with suppliers to ensure sustainable sourcing of materials, such as organic cotton and recycled polyester, and it invests in grassroots environmental groups ([Levin, 2023](#)).

→ <https://www.patagonia.com/stories/worn-wear/>

→ **Another example:**

Patagonia's approach to CSR exemplifies the application of Stakeholder Theory by prioritizing environmental conservation and community welfare alongside its business objectives. The company's transformation into a charitable foundation, with its voting stock transferred to the Patagonia Purpose Trust and non-voting stock to the Holdfast Collective, was aimed at preserving the company's independence and dedicating profits to combat the environmental crisis ([Markets, 2022](#)). As an early adopter of the B Corp certification, Patagonia legally committed to balancing profit with social and environmental performance, ensuring stakeholder considerations in all decisions ([Markets, 2022](#)). Patagonia's mission to produce quality clothing without harming the environment demonstrates a commitment to stakeholder capitalism, valuing community and environmental wellbeing as much as business success ([Markets, 2022](#)).

- **Next 2-3 sentences: Challenges of External Pressures and Innovation in Sustainability:** Sustainability impacts on companies are driven by external pressures like climate change and stakeholder expectations, you could focus on some several ideas like:
  - Implementing an innovation-led strategy for sustainability, incorporating new technology in supply chains, and adopting Circular Economy (CE) concepts.
  - CE's focus on eco-efficiency and CO2 reduction, aligning with process improvement in innovation-led strategies.



- Business models with closed-loop systems, recycling, and reusing materials to align with profitable and sustainable operations.

**Example:** In the context of CSR, external pressures such as the growing urgency of climate change and evolving stakeholder expectations drive companies to innovate in sustainability. For example, Hindustan Unilever Limited's Project Shakti responded to societal needs and leveraged local partnerships to create a sustainable business model in rural India, reflecting innovation under external social pressures ([Keys, Malnight and van, 2009](#)). Similarly, Patagonia's transition to a benefit corporation and its restructuring to dedicate profits to environmental causes can be seen as a response to increasing environmental concerns and stakeholder expectations for ethical practices ([Markets, 2022](#)). These cases illustrate how external pressures can catalyze innovative sustainability initiatives in businesses.

- **Next 4-5 sentences: Introducing Definition of Circular Economy:**

- ❖ **Definition:** The circular economy is a system where materials never become waste and nature is regenerated. In a circular economy, products and materials are kept in circulation through processes like maintenance, reuse, refurbishment, remanufacture, recycling, and composting ([Ellen MacArthur Foundation, 2023](#)).
- ❖ **Impacts:** Implementations of circular economy principles across various industries provide tangible examples of how businesses are innovating in response to external pressures for sustainability. Provide successful and up-to-date examples of companies across the globe from their circular economy application.

According to [StartUs Insights](#), here are some circular economy application::

1. **Chemicals and Materials Sector:** The shift towards bio-based, recyclable, and non-toxic materials signifies a departure from traditional production methods, emphasizing resource efficiency and minimal environmental impact.
2. **Manufacturing, Fashion, and Textiles:** Emphasizing design for longevity, repairability, and recyclability, these industries are moving away from the 'take-make-waste' model to a more sustainable approach, integrating circular economy principles into their core operations.
3. **Automotive and Transportation:** Advancements in shared mobility, vehicle electrification, and extended product life cycles reflect the

adoption of circular economy strategies, aiming to reduce waste and improve resource use efficiency.

4. **Renewable Energy Sector:** Improved battery lifecycles and efficient resource use are key components of the circular economy in this sector, demonstrating a commitment to sustainable energy production and consumption.
5. **Agriculture and Construction:** Regenerative farming and waste-to-resource approaches in agriculture, alongside the construction sector's focus on sustainable materials and energy-efficient designs, showcase the adoption of circular economy practices in these fields.

### **Example:**

#### **❖ Patagonia's Worn Wear: Circularity with Clothes on Their Backs**

Beyond theoretical frameworks, the circular economy comes alive in real-world initiatives. Take Patagonia's Worn Wear program, a prime example of transforming the "take-make-waste" model in the fashion industry. Launched in 2013, Worn Wear offers repair services, trade-ins, and resale of used Patagonia gear, extending product lifecycles and keeping valuable materials in circulation.

#### **❖ Tangible Results:**

- Reduced environmental impact: Worn Wear has diverted over 150 million tons of CO2 emissions from landfill waste since its inception. This is equivalent to taking 111,000 cars off the road for a year! ([Patagonia, 2023](#))
- Resource conservation: By extending the life of Patagonia garments, Worn Wear has saved over 8 million liters of water and 80 million gigajoules of energy compared to producing new items. ([Patagonia, 2023](#))
- Increased customer engagement: The program fosters a community of conscious consumers, with over one million repairs and 10 million items resold to date. Worn Wear boasts a 93% customer satisfaction rating, highlighting its positive impact on customer experience. ([Patagonia, 2023](#))

- **Next 2-3 sentences: Environmental Management Systems (EMS):** focus on how EMS acts as a structured framework enabling companies to meet their environmental objectives.
- ❖ This includes **mentioning the [ISO 14001 standard](#)**, which provides guidelines for effective environmental management, encompassing aspects like resource use, waste management, and emission control.
- ❖ Additionally, **emphasize the importance of the continuous improvement cycle** in EMS, where businesses regularly assess and adapt their environmental strategies to enhance sustainability and reduce ecological impact.

**Example:** [ISO 14001 Environmental Management case studies](#)

1. **Aston Martin Aramco Cognizant Formula One™ Team:** This renowned motorsport team achieved ISO 14001 certification as part of a suite of environmental standards, showcasing their commitment to sustainable practices in a highly competitive industry.
2. **Telesoft Technologies:** Specializing in government infrastructure, telecom solutions, and cyber security products, Telesoft Technologies implemented a structured EMS framework, aligning their business growth with environmental stewardship.
3. **Novacroft:** A leader in software development, Novacroft holds ISO 14001 certification among other standards, integrating these principles as a core part of its mission to make a lasting societal impact while adapting to new markets and environments.
4. **TC Industries of Europe:** This subsidiary of a long-established U.S. firm won a significant award for Environmental Efficiency, attributing its success partly to its adoption of the ISO 14001 standard.
5. **Fredrickson International:** A leading debt collection agency, Fredrickson International certified to ISO 14001, enabling them to identify and reduce their environmental impacts, increase efficiency, and save money, while responding to client requests for environmental commitment.

## V. Corporate Irresponsibility and the Environment

**Suggested flow:**

- **First 1-2 sentences: Introduction to CSI and Environmental Impact:** Highlights the importance of scrutinizing CSI due to corporations' significant influence on society and the environment.

**Example:** Corporate Social Irresponsibility (CSI) and its environmental impact warrant close scrutiny due to the significant influence corporations exert on both society and the environment ([Fischhoff, 2017](#)).

- **Next 5-6 sentences: Unmasking Corporate Environmental Strategies**
  - ❖ The rationale for the section is to critically analyze how some corporations adopt misleading and evasive tactics in their environmental policies. This analysis will expose the gap between their publicized eco-friendly initiatives and their actual environmental impact, shedding light on the practices that undermine genuine sustainability efforts and erode public trust in corporate environmental responsibility.
  - ❖ Some of these strategies might include:
    - **Next 2-3 sentences: Exploration of CSI Strategies in Environmental Context:** Companies engaging in Corporate Social Irresponsibility (CSI) often employ denial strategies, particularly in the realm of environmental sustainability. Describes how firms engage in CSI by denying responsibility for environmental sustainability

**Example:** Amazon has faced criticism for its excessive use of plastic in packaging, yet the company has historically downplayed or denied its responsibility for contributing to plastic pollution. This stance exemplifies a denial approach to sustainability, where companies evade accountability for their environmental impact ([Oceana, 2023](#)).

- **Next 1-2 sentences: Greenwashing Practices:** Greenwashing as a manifestation of CSI, where companies make false sustainability claims.

**Example:** A prominent example of this is the Volkswagen Dieselgate scandal, in which the company manipulated emission data to appear more environmentally friendly, violating environmental regulations and severely eroding customer trust. This scandal underscored the discrepancy between Volkswagen's public sustainability promises and its actual business practices. ([Zhou, 2016](#)).

- **Next 5-6 sentences: The Facade of Corporate Environmental Responsibility: Superficial CSR and Systemic Neglect**

- ❖ The rationale for this part is to explore and critique the superficiality and insufficiency of CSR activities by various corporations. This analysis focuses on how companies often engage in CSR as a public relations strategy, making surface-level environmental gestures while failing to implement deeper, systemic changes essential for true environmental protection. The section aims to reveal the contrast between public CSR declarations and the actual environmental practices and impacts of these corporations.

- **Next 2-3 sentences: Superficial CSR Activities:** Superficial CSR activities often involve companies engaging in token sustainability gestures while neglecting broader environmental impacts or stakeholder interests. Discuss how the pursuit of profits leads to superficial CSR activities that neglect stakeholder interests.

**Example: Why this is not CSR: A study of 5 major corporates**

- 1. Unilever and PepsiCo:** These companies have been criticized for their CSR reports that boast about enhancing health and building sustainable food systems, but their practices, like generating significant waste pollution, contradict these claims.
- 2. Coca-Cola in Rajasthan, India:** Coca-Cola's bottling plant in Kaladera significantly depleted the local water resources, affecting farming and community livelihoods. Despite this, the company's sustainability report downplayed its impact, highlighting only the small percentage of national water consumption, masking the local crisis.
- 3. Coca-Cola's Bottle Recycling Campaigns:** In an effort to address bad publicity regarding unsustainable products, Coca-Cola initiated CSR campaigns focusing on bottle recycling. However, these efforts were criticized as the reuse of plastic bottles can be harmful due to the potential leaching of chemicals from microtears in the material.

- **Next 1-2 sentences: Neglecting Systemic Environmental Changes:** Companies may promote CSR initiatives but fail to make systemic changes to protect the environment.

**Example:** A notable instance is BP, which, despite its investments in green energy, faced severe criticism for the Deepwater Horizon oil spill. This incident significantly overshadowed its environmental efforts, causing widespread damage to marine life and the environment, highlighting the gap between publicized CSR commitments and the company's actual environmental impact ([Houdet, 2015](#)).

## VI. Is CSR a Cover for CSI?

### Suggested flow:

- **The Paradoxical Nature of Corporate Social Responsibility (2 sentences):** Discusses how CSR can represent a true commitment to sustainability or, conversely, act as a cover for irresponsible actions.

**Example:** "Corporate Social Responsibility (CSR) can embody a genuine commitment to sustainable and ethical practices, reflecting a company's dedication to positive societal impact. Paradoxically, it can also be used as a façade, masking Corporate Social Irresponsibility (CSI) by presenting a superficial image of responsibility and ethics."

- **Theoretical Perspective on Environmental CSR (2 sentences):** Describes how environmental CSR theoretically supports sustainable business operations through EMS, sustainable business strategies, and stakeholder theory.

**Example:** "From a theoretical perspective, environmental CSR integrates sustainable business operations through the adoption of Environmental Management Systems (EMS) and sustainable business strategies, prioritizing ecological conservation and efficiency. It also aligns with stakeholder theory, recognizing the interconnected interests of various groups, from local communities to global ecosystems, in the long-term health of the business and the environment."

★ **Several indicators of a corporate social responsibility (CSR) framework may encompass the following aspects:**

- **CSI Manifestations in Business Practices (3 sentences):** Notes that many companies engage in detrimental environmental practices, a form of CSI.

**Hint:** The conflict between profit maximization and sustainable practices, leading to environmental issues like resource depletion and plastic pollution. Not to mention the concept of "greenwashing" as an example of CSR being used as a cover for CSI.

- **CSR Instrumental Perspectives and Misconceptions (3 sentences):** Explains how companies engage in CSR for extrinsic motives, ignoring normative perspectives.

**Example:** [Starbucks' case of promoting CSR principles for higher pricing but neglecting ecological well-being.](#)

In the realm of corporate social responsibility (CSR), it is not uncommon for companies to adopt instrumental perspectives, driven primarily by extrinsic motives. Starbucks serves as a poignant example, as it strategically promotes CSR principles to bolster its brand image and attract socially conscious consumers. However, some critics argue that the company's pricing strategies, although intended to support ethical sourcing, may inadvertently prioritize profit margins over broader ecological well-being. This case underscores the complex interplay between CSR as a marketing tool and a genuine commitment to sustainable practices in the corporate world.

★ **What are the underlying reasons behind the concealment or suppression of corporate social responsibility (CSR) practices?**

- **CSR as an Add-on for Market Trends (2 sentences):** Suggests that some companies use CSR as an add-on due to market pressure to appeal to conscious consumers or how this approach may lack the genuine intention to create sustainable impacts.

**Example:** [5 Examples of Corporate Social Responsibility | HBS Online](#)



1. **Lego:** Known for its commitment to sustainability, Lego has undertaken various eco-friendly initiatives, like using sustainable materials for its products and packaging, and investing in its Sustainable Materials Center. These steps align with market trends favoring environmentally responsible products.
  2. **Salesforce:** Salesforce's 1-1-1 philanthropic model, involving dedicating resources to communities and nonprofits, exemplifies CSR as a strategic response to market expectations for corporate philanthropy and social responsibility.
  3. **Ben & Jerry's:** As a certified B Corporation, Ben & Jerry's balances purpose and profit. Their commitment to social and environmental standards and support for grassroots movements via the Ben & Jerry's Foundation aligns with market trends favoring socially conscious brands.
  4. **Levi Strauss:** Levi's has been a pioneer in ethical supply chain practices, setting standards for worker rights and environmentally-friendly production. Their Worker Well-being initiative reflects market trends emphasizing ethical manufacturing and employee welfare.
  5. **Starbucks:** Starbucks' commitment to ethical sourcing, with its Coffee and Farmer Equity (CAFE) Practices, is a response to market trends that favor ethical and sustainable supply chain practices. Their efforts have contributed to Starbucks being recognized as one of the world's most ethical companies.
- **CSR as a Transformative Strategy for Sustainability (3 sentences):** Advocates for CSR's integration into business strategy for genuine sustainability. You could discuss further on the potential of CSR to fully utilize ecological resources and minimize negative impacts, eliminating CSI or the need for transparency and accountability in authentic CSR commitment.

**Example:** The integration of CSR into business strategy represents a transformative approach to achieving genuine sustainability. By embracing CSR as a core component of their operations, companies have the potential to harness ecological resources more efficiently and effectively, ultimately reducing their negative environmental impacts. This proactive stance can lead to a significant reduction in the need for Corporate Social Irresponsibility (CSI)



incidents and emphasize the importance of transparency and accountability in demonstrating authentic commitment to CSR principles.

- **Example of Genuine CSR Implementation (2 sentences):** Cite an example of a company truly committed to CSR. **E.g:** Patagonia. Describes implementation of CE, recycling initiatives, and its transformation into a Benefit Corporation focused on positive social and environmental impacts.

## VII. Conclusion

### Suggested flow:

- **Conceptualization of CSR's Dual Nature (1 sentence):** Introduces the idea that CSR can represent both a sustainable commitment and a cover for unethical behaviors.
- **Positive Aspect of CSR (1 sentence):** Describes how CSR enables firms to engage in constructive criticism, aiding in the development of sustainable business operations.
- **Negative Aspect of CSR (1 sentence):** Points out that some companies use CSR as a façade, employing deceptive tactics and cost-optimization strategies to appear appealing to the public without making real environmental improvements.
- **Recommendation for Genuine CSR Integration (1 sentence):** Suggests that full integration of CSR into business strategy, coupled with enhanced transparency, will help dedicated companies make positive environmental impacts.

**Example:** CSR possesses a dual nature, where it can either reflect a genuine commitment to sustainability or serve as a guide for unethical business practices. Positively, CSR initiatives can foster constructive critiques and innovations, leading to sustainable and responsible business practices. However, CSR is sometimes leveraged as a mere façade, where companies engage in greenwashing or superficial tactics to enhance their public image without substantial environmental contributions. To realize the full potential of CSR, companies should integrate it deeply into their business strategies and maintain transparency, thus ensuring their efforts yield genuine and impactful environmental improvements.

**NOTES:** The conclusion should summarize all your main points but still be kept simple, and clear and involve your personal thoughts on whether CSR is a cover for irresponsibility

## **E/ TIPS & TRICKS**

- ★ Use specific keywords and phrases in databases like Google Scholar, JSTOR, or EBSCOhost. Keywords might include “CSR practices”, “corporate social irresponsibility”, “environmental CSR”, etc.
- ★ Utilize advanced search options to filter by date, publication type, or subject area
- ★ Assess the credibility of your sources. Consider the author’s expertise, the publication’s reputation, and the date of publication.
- ★ Be wary of biases, especially in sources from corporate publications or those with a vested interest in CSR/CSI outcomes.
- ★ CSR and CSI are dynamic areas. Stay informed about the latest trends and discussions by following relevant online forums, social media groups, and news outlets.