stakeholders has occurred in other nations, with groups and individuals refusing to risk being appropriated into the industry's public relations ambitions. It now looks like that with vigilance, tobacco control advocates can easily foment similar distaste in many areas of the business community. Our actions sought to denormalise the tobacco industry by disrupting its efforts to take its place alongside other industries—often with considerable social credit—in the hope that it might gain by association.

Tobacco industry posturing about its corporate responsibility can never hide the ugly consequences of its ongoing efforts to "work with all relevant stakeholders for the preservation of opportunities for informed adults to consume tobacco products" (translation: "we will build alliances with others who want to profit from tobacco use, to do all we can to counteract effective tobacco control"). BAT has 15.4% and Philip Morris 16.4% of the global cigarette market. With 4.9 million smokers currently dying from tobacco use each year,

and the industry unblinkingly concurring that its products are addictive, this leaves BAT to argue why it should not be held to be largely accountable for the annual deaths of some 754 600 smokers, and Philip Morris some 803 600 smokers.

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INDUSTRY WATCH

Corporate social responsibility and the tobacco industry: hope or hype?

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Corporate social responsibility (CSR) emerged from a realisation among transnational corporations of the need to account for and redress their adverse impact on society: specifically, on human rights, labour practices, and the environment. Two transnational tobacco companies have recently adopted CSR: Philip Morris, and British American Tobacco. This report explains the origins and theory behind CSR; examines internal company documents from Philip Morris showing the company's deliberations on the matter, and the company's perspective on its own behaviour; and reflects on whether marketing tobacco is antithetical to social responsibility.

ver the past three decades increasing pressure from non-governmental organisations (NGOs), governments and the United Nations, has required transnational corporations (TNCs) to examine and redress the adverse impact their businesses have on society and the environment. Many have responded by taking up what is known as "corporate social responsibility" (CSR); only recently have two major cigarette companies followed suit: Philip Morris (PM) and British American Tobacco (BAT). This report first provides the context and development of CSR; then, from internal company documents, examines how PM came to its own version. This paper examines whether a

tobacco company espousing CSR should be judged simply as a corporate entity along standards of business ethics, or as an irretrievably negative force in the realm of public health, thereby rendering CSR an oxymoron.

CORPORATE SOCIAL RESPONSIBILITY: THE CONTEXT

The term "corporate social responsibility" is in vogue at the moment but as a concept it is vague and means different things to different people.

Some writers on CSR trace its American roots to the 19th century when large industries engaged in philanthropy and established great public institutions, a form of "noblesse oblige". But the notion that corporations should be required to return more *to* society because of their impact *on* society was driven by pressures from the civil rights, peace, and environmental movements of the last half century.^{2 3} The unprecedented expansion of power and influence of TNCs over the past three decades has accelerated global trade and development, but also environmental damage and abuses of

Abbreviations: ASH, Action on Smoking and Health; BAT, British American Tobacco; CERES, Coalition for Environmentally Responsible Economies; CSR, corporate social responsibility; DJSI, Dow Jones Sustainability Index; GCAC, Global Corporate Affairs Council; GRI, Global Reporting Initiative; MSA, Master Settlement Agreement; NGOs, non-governmental organisations; PM, Philip Morris; TNCs, transnational corporations; UNEP, United Nations Environment Program

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