

Ethics and Social Responsibility:

The Broader Role of Business in Society

Part 3: The Sustainability Environment of Business

Unit 10: Week 12 Tutorial

Learning Objectives

At the end of this tutorial, you should be able to:

- Understand the importance of a long-term perspective in Corporate Social Responsibility (CSR).
- Analyse ethical dilemmas using both deontological and utilitarian frameworks.
- Compare ethical relativism and ethical universalism and their impact on moral judgment.
- Evaluate CSR strategies and their alignment with "strong" and "weak" theories of CSR.
- Develop critical thinking and collaboration skills through group work and presentations.

Before this tutorial, you should have:

- Attended Unit 10 lecture
- Read the assigned *Readings*
- Completed the *Tutorial Questions*
- Read the *In-Class Collaboration and Presentations* questions

During this tutorial, you will:

- Demonstrate an understanding of the topic in the unit
- Participate in tutorial activities by:
 - Contributing to group discussions
 - Asking questions
 - Listening actively
 - Working collaboratively with other students
- Complete the *In-Class Collaboration and Presentations* activity

After this tutorial, you should:

- Consider attending one of the scheduled consultations and attempt to resolve any questions that you have as soon as possible.



Readings

Introduction to Ethics and Social Responsibility in Business

Businesses primarily aim to generate profit for their owners, but they also play a broader role in society. This unit focuses on that broader role, highlighting how businesses impact society in multiple dimensions, whether intentionally or not. This role is evident through the perspectives of various stakeholder groups, such as customers and employees, and extends to broader issues like climate change. Modern views hold that businesses have responsibilities to take positive actions against climate change.

This unit explores the origins of these duties and how businesses should respond to them, addressing both stakeholder interests and global concerns. We begin by examining how ethics influence individual and group behaviour, and how ethical considerations permeate business activities. Different perspectives on corporate social responsibility (CSR) are discussed, including the ‘business case’ and ethical foundations for global business operations. The role of social enterprises, which are committed to social goals, is also examined. Although CSR considerations are often peripheral for most businesses, public expectations are shifting.

Additionally, this unit looks at the philosophical foundations of ethical theories, considering cultural diversity and varying moral perspectives. This unit also looks at the cultural roots of value systems. While some managers might pragmatically believe they can get away with unethical or illegal behaviour, there is a growing expectation from shareholders and other stakeholders for higher ethical standards. Ethical obligations are a key element of CSR, encompassing the interests of all stakeholders and focusing on legal obligations as well.

Corporate Social Responsibility (CSR)

Corporate Social Responsibility is a framework that encourages businesses to act ethically and contribute to economic development while enhancing the quality of life for employees, communities, and the environment.

While a business aims to generate profit for its owners, it can only succeed by satisfying its customers. Its operations involve employing people, acquiring assets, utilising resources, and interacting with authorities and other organisations within communities. These interactions embed the business within society, encompassing a broad range of interests known as ‘stakeholder interests.’ Stakeholders can be individuals, groups, or society at large, influencing or being influenced by the company (Freeman, 1984). These impacts can be direct or indirect, affecting identifiable individuals or the community as a whole.

Direct stakeholders include owners, employees, customers, and suppliers, who may be located in any country where the firm operates. **Indirect** stakeholders, while affected by the company’s operations, represent broader societal interests with fewer direct communication channels with managers. These include the local community, society in general, and the ecological environment impacted by the company’s activities.

CSR emphasises a **long-term perspective** on a company’s objectives. While pure profit-seeking focuses on short-term gains, it can undermine the company’s ability to sustain profitability over time. By adopting a longer-term approach, a firm ensures its capacity to generate future profits. This involves embracing



sustainability, which means conducting today's business in ways that do not compromise the ability of future generations to meet their needs. Sustainability encourages businesses to consider future stakeholders, not just current ones. Although often associated with the ecological environment, sustainability here refers to the overall impact of a firm's operations on people, communities, and the environment.

Many firms claim to support stakeholder involvement, CSR, and sustainability, but their commitment levels vary significantly. Some view these commitments primarily as costs that threaten profit-making activities. Often, the decision between traditional, highly polluting industrial methods and cleaner alternatives is driven by cost considerations. Without regulatory pressure, companies may opt for cheaper, more polluting technologies and avoid paying living wages unless legally required.

Foundations of Ethics in Theory and Practice

Ethics focuses on systems of values by which judgments of right and wrong behaviour are made. Value systems are often termed standards of morality. Cultures involve value systems that dictate what is right and wrong within that culture. As businesses soon find when they become internationalised, values in one society may clash with those in another society. This can pose a dilemma for companies. It is compelled to apply the domestic law of each country, but values and moral behaviour are also an important element guiding the company, and these, too, differ from one country to another. How does it decide, and are there moral standards that guide the company, whatever the location? This section should provide some answers.

Deontological Ethics vs. Utilitarian Ethics

Deontological Ethics

According to Immanuel Kant (1724-1804), a German philosopher, deontology is an ethical approach focused on rules and professional duties. Kant believed that humans have the capacity to reason and understand universal moral laws applicable in all situations. Deontological ethics focuses on the **inherent morality of actions**. Unlike many other ethical theories, deontology does not prioritise the consequences of individual actions. Personal emotions behind actions are irrelevant because humans do not always have rational control over their feelings. Instead, the intent behind actions is paramount. Thus, deontologists evaluate actions based on what is considered morally correct, **regardless of the outcomes**. In other words, people have to abide by their moral duty or obligation rather than by the consequences of their actions.

According to this theory:

- Deontological ethics emphasises the importance of moral rules, duties, and principles.
- Actions are considered morally right if they adhere to established rules or duties, regardless of the consequences.
- It emphasises principles such as honesty, fairness, and respect for others.
- Certain actions are inherently right or wrong. For example, lying is wrong even if it leads to a good outcome.

In essence, deontologists believe that we have a moral obligation to follow ethical principles and duties, no matter the outcome.

In the context of sustainability,

- The focus is on following moral rules, such as the duty to respect nature or protect future generations.
- *Example:* A deontologist might argue that companies have a strict moral obligation not to pollute, even if it results in higher costs or reduced profits. For example, dumping toxic waste would be unethical because it violates the duty to protect the environment, regardless of whether or not the action could bring some benefit to the company or society.

Utilitarian Ethics

Utilitarianism, based roughly on the ideas of Jeremy Bentham, is a **consequence-based** ethical theory, that is the ethical value of an action is determined by its consequences, with the aim of maximising overall happiness or well-being. Utilitarianism focuses on the aggregate of individual goods. What is good overall is that which promotes the '**greatest happiness of the greatest number**'. Sometimes referred to as the **consequentialist** principle, the test of the rightness or wrongness of an action depends on the results that flow from it (Quinton, 1989). For instance, the most correct decision is to sacrifice a few people to achieve public happiness, even if we sacrifice them in a merciless or brutal way.

According to this theory:

- The right action is the one that produces the greatest overall happiness or well-being.
- The test of the rightness or wrongness of an action depends on the consequences that flow from it.
- Decisions are made by weighing the benefits and harms of actions to maximise overall positive outcomes.
- The morality of an action is determined by its ability to produce the most favourable balance of good over bad for the greatest number of people.

In essence, utilitarianism focuses on the outcomes or consequences of actions. The central idea is to maximise overall happiness or well-being.

In the context of sustainability,

- Decisions should be made to produce the greatest good for the greatest number of people.
- *Example:* A utilitarian might support the switch to biodegradable and recyclable packaging materials, as it reduces plastic waste, enhances brand reputation, and supports long-term sustainability, even if the initial costs are high. This decision aligns with utilitarian principles by producing the greatest good for the greatest number of people.

Ethical Dilemma

The dilemma arises when these two approaches lead to different conclusions.

For example, consider a scenario where a company is planning to build a large solar farm in a rural area to provide clean energy to a nearby city. This project promises to significantly reduce carbon emissions and provide renewable energy to thousands of households. However, the construction of the solar farm will

require clearing a large area of forest, which is home to several endangered species and a small indigenous community that relies on the forest for their livelihood.

Deontological Ethics Perspective: Deontological ethics focuses on the adherence to moral rules or duties. From this perspective, the company has a duty to respect the rights of the indigenous community and protect endangered species. Destroying the forest would be considered morally wrong, regardless of the positive outcomes, because it violates these duties. The company should seek alternative solutions that do not harm the forest and its inhabitants, even if it means higher costs or slower progress in achieving sustainability goals.

Utilitarian Ethics Perspective: Utilitarian ethics focuses on the consequences of actions and aims to maximise overall happiness and minimise suffering. From this perspective, the construction of the solar farm is justified if it leads to the greatest good for the greatest number of people. The reduction in carbon emissions and the provision of renewable energy to thousands of households outweigh the negative impact on the forest and the indigenous community. The company should proceed with the project, as the long-term benefits to society and the environment are greater than the immediate harm caused.

Dilemma: The ethical dilemma arises because deontological ethics would prioritise the rights and duties towards the indigenous community and endangered species, leading to the conclusion that the solar farm should not be built in the forest. On the other hand, utilitarian ethics would prioritise the overall benefits to society and the environment, leading to the conclusion that the solar farm should be built despite the negative impacts.

Cultural Roots of Value Systems

Different cultures have different value systems. Cultural value systems are deeply rooted in the traditions, language, religion, and history of a society. These values shape how individuals perceive the world and interact with others. Certain behaviours and beliefs are valued differently across cultures.

When it comes to ethical relativism and universalism, these concepts address how we understand and apply moral principles:

- **Ethical Relativism:** This perspective holds that moral truths are not absolute but vary based on cultural, social, or personal contexts. What is considered morally right in one culture might be seen as wrong in another. For instance, practices like arranged marriages or dietary restrictions can be viewed differently depending on cultural norms.
- **Ethical Universalism:** In contrast, ethical universalism argues that there are universal moral principles that apply to all individuals, regardless of context. This view suggests that certain actions, such as child labour is inherently wrong, regardless of cultural context or background.

Ethical relativism promotes cultural sensitivity and understanding, while ethical universalism emphasises a consistent moral framework that aligns with global standards.

In the context of sustainability:

- **Ethical Relativism:** From this perspective, sustainable practices can vary widely based on cultural, economic, and environmental contexts. For example, in some cultures, traditional farming methods that involve slash-and-burn agriculture might be seen as a sustainable way to manage land and resources. While this practice might be criticised in other parts of the world for its environmental



impact, ethical relativism would argue that it is important to understand and respect the cultural and economic reasons behind it. Similarly, the use of single-use plastics might be more accepted in regions where alternatives are not economically feasible or culturally ingrained.

- **Ethical Universalism:** In contrast, ethical universalism would advocate for global standards in sustainability practices, regardless of cultural or economic differences. This perspective might support international agreements like the Paris Agreement, which sets universal targets for reducing carbon emissions to combat climate change. Universal principles would argue that practices harmful to the environment, such as deforestation or excessive use of fossil fuels, are wrong no matter where they occur. This approach emphasises the need for a consistent and collective effort to protect the planet for future generations.

Ethics in Business Contexts

Businesses have obligations to their employees and customers. Both groups are stakeholders, along with owners and investors who are shareholders. However, stakeholders are not treated equally. In liberal market economies, companies prioritise shareholder value above all else. While workers and customers are owed legal and ethical duties, profit maximisation often takes precedence, leading firms to find ways to circumvent their obligations to reduce costs.

A significant challenge for businesses is that ethical lapses and accusations of legal wrongdoing can result in reputational damage, which can be detrimental to the business. This is particularly true in today's era of social media awareness. Attempts to cover up ethical failings can exacerbate the situation. Ultimately, ethical behaviour is beneficial for business, but this understanding is slow to take hold in many business contexts. This section explores various business relationships, emphasising the relevant ethical principles.

How Do Ethical Principles Apply to Business?

Ethical principles are relevant to both the goals a firm pursues and the methods it employs. Many businesses operate in industries such as gambling, tobacco manufacturing, and alcohol production, which can be addictive and potentially unethical. These activities are regulated by laws in most countries. For instance, a firm that complies with gambling regulations is engaging in a legal activity with consumer demand. Similarly, companies producing addictive products like alcoholic beverages are often aware of the ethical implications and promote responsible consumption.

The primary focus of business ethics is on operational conduct. Are businesses honest and fair with stakeholders such as employees, customers, business partners, and the broader community? Key considerations include transparency and honesty in communications. For example, is the company truthful in its advertising, and does it target children?

Ethical considerations often overlap with **legal requirements**. While many companies believe that legal compliance is sufficient, merely adhering to the letter of the law without honouring its spirit is generally seen as unethical. Legal compliance can be complex, especially in areas like advertising, taxation, liability for accidents, and environmental management. Some companies craft advertising messages that, while technically legal, are **misleading**. Such practices, even if legally compliant, are often deemed unethical.

In Australia, Mitsubishi faced legal challenges over the fuel consumption figures for its 2016 Triton ute. The Victorian Supreme Court upheld a ruling that the fuel consumption rating labels on the vehicle were



"misleading and deceptive". The labels suggested fuel efficiency that was not achievable under real-world driving conditions, leading to consumer dissatisfaction and legal action.

In the manufacturing and extractive industries, the risk of accidents is high, and potential damage can be extensive. Businesses in these sectors are required to observe a duty of reasonable care to avoid negligence. This duty can be interpreted in various ways, and in common law countries, there is extensive case law defining what constitutes reasonable care. While it is impossible to make operations 100% safe, firms are expected to take precautions that a reasonable person aware of the risks would take. There is considerable room for differing interpretations of how safe an operation must be to avoid accusations of negligence. Unfortunately, these issues are often resolved only after an accident has occurred, typically through court proceedings. Sometimes, safety devices that could have prevented accidents would have required only minimal additional expenditure, but cost-cutting firms may avoid these expenses. Conversely, firms with strong ethical policies view such expenses as justified, even if they reduce profits.

Environmental management also involves ethical and legal duties. Typically, these duties are owed to specific individuals or groups, as in the examples mentioned. However, when it comes to the environment, the obligations are less clear. Firms have a duty to protect the environment from harm that affects workers and local communities. The principle of sustainability extends this duty further, based on the concept of intergenerational justice. This means that firms have moral obligations to future generations, whose standards of living could be at risk if we do not take steps to reduce emissions. There is a potential conflict between the needs and wants of today's population and those of future generations, requiring firms to consider possible trade-offs. While firms prioritise legal duties, the law often lags behind the measures recommended by a strong commitment to sustainability.

Social Responsibility of The Firm

Globalisation has interconnected countries and companies through extended supply chains, involving trade relations, foreign direct investment (FDI), and outsourcing. These multinational enterprises (MNEs) face risks and responsibilities, such as the vulnerability of key suppliers and transportation disruptions. The COVID-19 pandemic highlighted these vulnerabilities, prompting companies to strategically reassess their global supply chains.

Corporate social responsibility (CSR) defines a firm's role in society, encompassing obligations to local community stakeholders and the environment. CSR is particularly relevant where a company operates locally and employs a significant workforce, as opposed to distant countries where workers producing its branded goods are not direct employees. Japan exemplifies this scenario, where firms are traditionally seen as integral parts of society, fulfilling social roles alongside their economic activities.

Theories of Corporate Social Responsibility

Business strategists often debate the role of companies in society. While there is a consensus that a company's role extends beyond mere economic activities, the nature and extent of this expanded social role remain contentious.

Theories that define a company's responsibility to society are collectively known as theories of corporate social responsibility (CSR). These theories typically reference stakeholder groups and society at large. CSR

theories are closely related to stakeholder theories, which focus on groups of people, their interests, and their impacts on the company.

A “weak” theory of CSR emphasises philanthropic or charitable contributions and activities that a firm undertakes alongside its business operations. The costs of these activities are weighed against the benefits of enhancing the firm’s reputation as a good corporate citizen. Many companies adopt this weak notion of CSR, equating it with charitable giving and activities. This perspective views CSR as peripheral to the business, something that is feasible if the company can afford it. Setting up a charitable foundation is a common approach linked to the concept of corporate citizenship, which sees the firm’s responsibilities in the community as similar to those of an individual citizen, including obeying the law and paying taxes. However, these obligations can be narrowly interpreted, focusing on the letter rather than the spirit of the law. A company might be considered socially responsible in this limited sense while still exploiting workers or causing environmental harm. Conversely, the concept of corporate citizenship (a “strong” theory of CSR) suggests that companies should play a civic role in their communities, going beyond just economic activities.

Political CSR emphasises that companies should follow ethical guidelines as part of their civic duty. However, this idealistic view often contrasts with the reality, where companies engage in political activities like lobbying and funding political campaigns, especially in the US.

Strategic Corporate Social Responsibility (CSR)

Strategic CSR involves aligning a company’s business model with both social and economic goals. A prominent approach to strategic CSR is found in A.B. Carroll’s work. Carroll (1991) introduced a four-dimensional model of CSR, encompassing economic, legal, ethical, and philanthropic dimensions. This model, often visualised as a pyramid, places economic responsibilities at the base, acknowledging that a company must be profitable to survive.

Above the economic layer are legal responsibilities, which include compliance with employment laws, environmental regulations, and health and safety standards. These legal obligations set minimum standards that vary by country. Companies with robust CSR policies strive to exceed these minimum legal requirements.

Carroll’s model emphasises ethical responsibilities, which involve adhering to societal ethical norms and going beyond mere legal compliance. The top layer of the pyramid is philanthropy, such as charitable giving, which, while desirable, is considered less critical than the other three dimensions. Carroll argues that there is no inherent conflict between profitability and social responsibility. For managers, all four dimensions should be integral to corporate strategy.

Stakeholder Theory and The Social Component of CSR

While Carroll’s model offers a comprehensive framework, the analysis of the ‘social’ aspect of CSR is further elaborated by stakeholder theory. Developed by Edward Freeman, stakeholder theory identifies the various groups and interests that influence or are influenced by a company. Freeman (1984) broadly defines stakeholders as “any group or individual which affects or is affected by the achievement of the organisation’s objectives.” Within this broad category, some groups hold more influence than others.



Stakeholders can be classified based on their influence on the company and their criticality to its operational success at any given time. **Primary stakeholders** are those with a direct impact on the business, including shareholders, lenders, employees, and customers. In the context of global supply chains, the licensed manufacturer producing the MNE's branded products is a primary stakeholder due to their contractual ties with the MNE.

Secondary stakeholders have less direct influence on the business. While they can be significant over time, they do not immediately affect the firm's performance. This group includes workers employed by manufacturers in the supply chain, as well as communities and the natural environment impacted by the company's operations. These interests fall under the umbrella of social responsibility.

CSR in Practice

The rationale for Corporate Social Responsibility (CSR) involves various stakeholder groups, including investors, consumers, employees, and the community (McWilliams, 2001). McWilliams suggests that, when evaluated in terms of costs and benefits, CSR can be a strategic differentiator and a source of **competitive advantage**. The business case for CSR: argument that business goals will be met more successfully in the longer term through CSR than through a narrow focus on economic goals. Examples of CSR initiatives include:

- Products made from sustainable resources, like recycled materials
- Products produced through CSR-focused processes, such as organic foods
- Advertising that highlights CSR attributes, such as dolphin-safe tuna labels

Voluntary CSR Codes and Third-Party Verification

Many multinational enterprises (MNEs) have adopted voluntary codes of practice related to CSR, ethical principles, and environmental policies. However, these codes often fall short in practice. To assure stakeholders of high corporate standards, third-party verification is a valuable tool. Third-party verification is the use of outside specialist services or certification to monitor CSR and environmental performance. Certification by specialist monitoring bodies spans various industries, from organic produce to tourism.

For instance, the Roundtable on Sustainable Palm Oil (RSPO) aims to ensure that palm oil comes from sustainable sources. Despite its efforts, RSPO has faced criticism for its inability to fully guarantee sustainability, with organisations like Greenpeace highlighting palm oil's role in forest destruction.

Another example is the Fairtrade Foundation, which promotes sustainable agriculture and fair returns for farmers. Companies adhering to Fairtrade principles can use the Fairtrade logo, signalling to consumers that products meet fair trade standards. Popular Fairtrade products include coffee, tea, bananas, chocolate, and wine, embraced by major food companies and retailers.

Recently, some large companies have shifted away from third-party verification, creating their own in-house schemes. This trend raises concerns about the lack of independent criteria and the potential confusion caused by numerous corporate logos. The Fairtrade movement counters the influence of large agribusinesses, emphasising the importance of fair compensation for farmers.



Sustainability Reporting

Reporting on social and environmental impacts is increasingly recognised as a key component of an MNE's response to CSR concerns. This type of reporting goes by various names and formats, often falling under the broad category of sustainability reporting, which encompasses non-financial reporting.

These reports can be categorised into Environmental, Social, and Governance (ESG) reporting. ESG reporting provides a comprehensive overview of a company's performance in these three areas, addressing a wide range of CSR issues. Through ESG reporting, companies aim to disclose their overall CSR performance, including how their decision-makers and governance structures are tackling CSR issues.

A recent trend has been to integrate these categories into sustainability reporting, which primarily focuses on environmental and social aspects. This approach is influenced by the United Nations' Sustainable Development Goals (SDGs).

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Tutorial Questions

Students must complete the following questions before coming to class

Corporate Social Responsibility (CSR)

1. Discuss the importance of adopting a long-term perspective in Corporate Social Responsibility (CSR).

Deontological Ethics vs. Utilitarian Ethics

2. Compare and contrast deontological ethics and utilitarian ethics. How do these two ethical theories differ in their approach to determining the morality of actions? In your answer, provide an example of how each theory would approach a moral decision.



Deontological Ethics vs. Utilitarian Ethics: Ethical Dilemma Analysis

3. Consider the following scenario. Answer the questions below.

You are the CEO of a chemical manufacturing company that has developed a new product designed to improve public health by preventing a widespread disease. The product shows great promise and could save thousands of lives. However, during testing, a small percentage of workers exposed to the manufacturing process experienced severe and irreversible health issues. If you continue production, more workers may suffer harm, but the product will benefit society by potentially saving many lives. If you stop production, you will prevent harm to your workers but deprive the public of the health benefits the product could provide. You need to decide whether you should stop or continue the production.

How would a deontologist and a utilitarian each approach this dilemma? What decision should the company make to align with deontological principles and utilitarian principles respectively?



Deontological Ethics vs. Utilitarian Ethics: Ethical Dilemma Analysis

4. Consider the following scenario. Answer the questions below.

You are the head of a government environmental agency tasked with approving a new industrial development project that promises to create thousands of jobs and boost the economy. The project also includes measures to promote renewable energy, reducing carbon emissions in the long run and combat climate change. However, building the industrial site will require clearing a large area of forest, which is home to a small indigenous community and endangered species. This displacement would harm both the community and the environment in irreversible ways. Rejecting the project would protect the forest and its inhabitants but would lead to economic losses and potentially slow down the shift to renewable energy which would have the potential to reduce global emissions substantially, benefiting millions of people in the long term. You need to decide whether you should reject or approve the project.

How would a deontologist and a utilitarian each approach this dilemma? What decision should the agency make to align with deontological principles and utilitarian principles respectively?

Ethical Relativism vs. Ethical Universalism

5. How do ethical relativism and ethical universalism differ in their approach to moral decision-making? In your answer, provide an example from different cultural contexts.



Ethical Relativism vs. Ethical Universalism: Ethical Dilemma Analysis

6. Consider the following scenario. Answer the question below.

A luxury fashion brand, X, is considering expanding into a region where fur clothing is a long-standing cultural tradition. For centuries, fur has been seen as a symbol of status and is integral to cultural identity in that region. However, the brand's corporate philosophy strongly opposes the use of animal products due to growing global support for animal rights and cruelty-free fashion, and it views the use of fur as inherently wrong based on universal moral principles. The company must decide whether to use fur in its production for this new market.

Analyse how ethical relativism and universalism would approach this dilemma. What decision should the agency make to align with ethical relativism and ethical universalism respectively?



In-Class Collaboration and Presentations

Students must read the following questions before coming to class.

CSR Strategy Decision

In this activity, you will explore how businesses implement sustainability and CSR practices by analysing two different strategies. You will work in small groups to assess how these strategies align with the “strong” and “weak” theories of Corporate Social Responsibility (CSR).

This exercise will deepen your understanding of sustainable business practices and the role of CSR in achieving broader social and environmental goals.

Instructions:

1. Form small groups and allocate:

- Your tutor will divide the class into 4 groups of students.
 - Groups 1 and 2 analyses Option A in the given scenario
 - Groups 3 and 4 analyses Option B in the given scenario

2. Understand the given scenario:

- Carefully read the assigned scenario.

3. Answer these questions:

- a) Define Corporate Social Responsibility (CSR). Explain the difference between a “strong” theory of CSR and a “weak” theory of CSR.
- b) Analyse the option your group has been assigned in the context of the strong and weak theories of CSR. Discuss whether the option aligns more closely with a strong or weak approach to CSR, and provide a clear justification for your conclusion.

4. Prepare your presentation:

- After your group completes the questions, prepare to share your answers with the class.
- Assign roles within your group (e.g., who will present which part).
- Create a clear and concise presentation covering each part of the activity.

5. Present to the class:

- Each group will have 5 minutes to present their findings.
- Ensure that each member of the group participates in the presentation.
- Be prepared to answer questions from your classmates and your tutor.

Scenario:

Imagine you are the CEO of a mid-sized manufacturing company. Your company has been profitable for the past five years, and you are considering implementing a CSR strategy. You have two options:

Option A: Establish a charitable foundation that donates to local schools and hospitals.

Option B: Develop a comprehensive CSR program that includes reducing your company's carbon footprint, improving labour conditions, and engaging in community development projects.

