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The Relation Between Policies concerning Corporate Social Responsibility and Philosophical Moral Theories
- An Empirical Investigation

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The Relation Between Policies concerning Corporate Social Responsibility (CSR) and Philosophical Moral Theories – An Empirical Investigation

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ABSTRACT: This paper examines the relation between policies concerning Corporate Social Responsibility (CSR) and philosophical moral theories. The objective is to determine which moral theories form the basis for CSR policies. Are they based on ethical egoism, libertarianism, utilitarianism or some kind of common-sense morality? To address this issue, I conducted an empirical investigation examining the relation between moral theories and CSR policies, in companies engaged in CSR. Based on the empirical data I collected, I start by suggesting some normative arguments used by the respondents. Secondly, I suggest that these moral arguments implicitly rely on some specific moral principles, which I characterise. Thirdly, on the basis of these moral principles, I suggest the moral theories upon which the CSR policies are built. Previous empirical studies examining the relation between philosophical moral theories and the ethical content of business activities have mainly concentrated on the ethical decision-making of managers. Some of the most prominent investigations in that regard propose that managers mainly act in accordance with utilitarian moral theory (Fritzsche and Becker, 1984; Premeaux and Mony, 1993; Premeaux, 2004). I conclude that CSR policies are not based on utilitarian thinking, but instead on some kind of common-sense morality. The ethical foundation of companies engaged in CSR thus does not mirror the ethical foundation of managers.

Introduction

For companies engaged in Corporate Social Responsibility (CSR), one important question to be asked is which moral theories form the basis of their CSR policies? Are they based on self-interest, utilitarian thinking, some kind of common-sense morality, or are they based on

libertarian thinking regarding negative duties to do no harm? Answering this question is important for two reasons. First of all, we need knowledge about the moral foundation of CSR if we want to discuss whether that moral foundation seems reasonable. Secondly, it will be interesting to determine whether the moral foundations of companies' official ethical business guidelines, in which CSR policies play a major role, mirror the moral foundations of managers.

This is a new category of investigation, with a focus different from previous studies on CSR. As Margolis and Walsh argue, empirical investigations concerning CSR have mainly focused on instrumental considerations, i.e., the relation between CSR and financial performance; the normative aspect of CSR has been somewhat neglected (Margolis and Walsh, 2003). However, investigations have been conducted regarding the ethical foundations of managers, which appears to be a related area, since managers are expected to abide by official company policies. In that regard, some of the prominent empirical investigations conclude that managers, when faced with an ethical dilemma, primarily make decisions based on a utilitarian moral theory rather than on moral theories of justice or rights (Fritzche and Becker, 1984; Premeaux and Mony, 1993; Premeaux, 2004). Other studies concerning the ethical content of business activities reach the almost opposite conclusion that individuals rely more on theories of fairness and justice rather than on goal-orientated utilitarian thinking (Reidenbach and Robin, 1990).

The current study is part of an empirical investigation focusing on the CSR policies of three international Danish companies all engaged in CSR. The objectives were to examine the moral theories upon which their CSR policies are based, and the reasons why these companies support one kind of policy rather than another. The focus of this paper will be on the component of the study concerned with positive duties, i.e., positive CSR agency by companies. I thus will not be addressing the component of my investigation regarding negative duties, i.e., refraining from doing harm, but rather only the component of the study concerning actively doing good. From the data analyses, it became clear to me that one is

best able to examine moral theories on the basis of empirical data in relation to positive duties.

This paper consists of five main components. First, we start with a description of the moral framework and the hypotheses. Next, is a section describing the research design. Following this, I report the findings, i.e., the normative arguments, regarding positive duties, companies present in relation to their CSR policies. Next, I discuss the findings and describe the moral principles upon which the companies' CSR policies are based. Finally, I discuss whether it is possible to confirm any of my hypotheses.

Moral framework

The literature is filled with studies on different types of moral frameworks. For example, Cavanagh, Moberg and Velasquez describe a moral framework that includes three basic moral theories: utilitarian theories, theories of right and theories of justice (Cavanagh et at., 1981). This framework is used by Fritzche and Becker, Premeaux and Mony, and Premeaux (Fritzche and Becker, 1984; Premeaux and Mony, 1993; Premeaux, 2004). Reidenbach and Robin use another moral framework, containing five different basic moral orientations: deontology, utilitarianism, relativism, egoism and justice theories (Reidenbach and Robin, 1988). Yet, Crane and Matten, when describing traditional moral theories, highlight four different moral theories: egoism, utilitarianism, ethics of duties, and theories of rights and justice (Crane and Matten, 2007).

The theories used in the current study are slightly different from those mentioned above. However, the basic moral framework is the same, since I also distinguish between teleological goal-orientated theories and duty-based deontological theories. I have chosen to distinguish between two kinds of teleological moral theories, i.e., egoism and utilitarianism, and two kinds of deontological moral theories, i.e., libertarianism and common-sense morality. It is important when studying CSR policies not simply to determine whether companies base their policy on a teleological or a deontological theory, but also to determine

whether the theory is a minimalistic moral theory, i.e., egoism and libertarianism, or a more demanding moral theory, i.e., utilitarianism and common-sense morality. As will be clear in the following, the difference between supporting a minimalistic theory, like ethical egoism, and supporting a more demanding theory, like utilitarianism, is of great importance, even though they are both teleological theories, since these differences have a major impact on the design of the companies' CSR policies. As such, the moral framework I have chosen to use contains four moral theories: egoism, libertarianism, utilitarianism and common-sense morality. In the following, I present these four theories.

Egoism

Moral egoists believe that the morally correct action is the one that maximises the good for the moral agent, i.e., a company ought to act in its own self-interest (Reidenbach and Robin, 1988; Crane and Matten, 2007). Thus, a company ought to do good or refrain from doing harm only if it is good for the company, normally meaning if it helps to maximise profit. CSR thus is not concerned with a moral obligation to benefit others; it is only concerned with benefiting the company, which means that the company must worry about its employees, the local community or needy strangers, like poor Africans, only if it is in the company's self-interest.

Libertarianism

Libertarians believe in the existence of negative rights like freedom of speech, freedom of religion, freedom from coercion etc., but not in positive duties, like donating to charity. It might be a good thing to help poor Africans, but you have no moral obligation to do so. Thus, people have a moral obligation not to do harm, but they have no moral obligation to positively help anyone (Nozick, 1974). In relation to CSR, libertarians believe that companies have no moral obligation to positively help anyone; they are only morally obligated not to violate anyone's negative rights.

Utilitarianism

Utilitarians believe that moral agents always have to promote the best possible outcome seen from an impartial perspective. For utilitarians, the best possible outcome maximises the total sum of happiness (Singer, 1972; Smart, 1973). In relation to CSR, utilitarians believe that companies have a moral obligation to promote the best possible outcome, i.e., maximise happiness from an impartial perspective. In this regard, impartiality means that one is impartial in relation to who the benefactor is and who the beneficiary is. Thus, companies are equally obligated to promote the happiness of total strangers, for example poor Africans, and those closely related to the company, for example the employees. Even though it is an empirical question, i.e., which action is likely to maximise happiness, the utilitarian position appears, however, very demanding, suggesting that companies use a great deal of their resources to help the poor, sick and hungry masses around the world. Utilitarians have generally argued that helping the poor and hungry people, for example, in Africa, rather than relatively well-off people, for example, in Denmark, seems to maximise happiness as seen from an impartial point of view, other things being equal (Singer, 1970).

Common-sense morality

Supporters of common-sense morality believe in the existence of both negative rights and positive duties. In relation to CSR, supporters of the common-sense orientation believe that companies have a moral obligation not to violate anyone's rights and that they also have positive duties towards certain groups, such as employees, the local community and others closely related to the company. This orientation, which is identical to the position Kagan refers to as ordinary morality, is in accordance with our immediate moral intuitions, i.e., we ought to follow moral principles that are in accordance with our immediate moral intuitions (Kagan, 1989). The relevant common-sense moral principles presented in this article seem to

be principles concerning special obligations; for example, special obligations towards shareholders or other closely related groups.

On the basis of this moral framework, I suggest the following four hypotheses:

H1: The CSR policies of companies engaged in CSR concerning positive duties are not based on ethical egoism. On the contrary, these companies believe that decisions should not be based solely on a business rationale, i.e., companies do not support Friedman's old mantra that the social responsibility of business is solely to maximise profits (Friedman, 1970).

H2: The CSR policies of companies engaged in CSR concerning positive duties are not based on libertarian thinking like the one outlined by Nozick, where agents only have negative duties and no positive duties (Nozick, 1974).

H3: The CSR policies of companies engaged in CSR concerning positive duties are not based on utilitarian moral thinking; these companies do not follow utilitarians like Singer and Smart, i.e., feeling obligated to choose the action that will maximise happiness seen from an impartial point of view (Singer, 1972; Smart, 1973).

H4: The CSR policies of companies engaged in CSR concerning positive duties are based on some kind of common-sense morality, such as the one discussed by Kagan, containing immediate, intuitive, plausible moral principles concerning special obligations towards certain individuals or groups of individuals (Kagan, 1989).

Method

In the following, I start with a description of the context of my research, i.e., a description of the three participating companies and the relation of my study to other studies in the area. Second, I describe the design of the data collection. Third, I describe my method for analysing the collected data.

The research context

The participating companies in this study were chosen firstly because they have all been engaged in CSR activities for a long time and are all perceived as national CSR frontrunners. Secondly, apart from their CSR engagement, they are very different, and therefore represent more than one kind of industry. Coloplast develops and manufactures medical devices and services, operates globally, has about 7,000 employees, has a revenue of about USD 1.4 billion and is a listed company. Danfoss, on the other hand, develops and manufactures mechanical and electronic products and controls, operates globally, has about 22,000 employees, has a revenue of about USD 3.9 billion, and is a family-owned corporation. TrygVesta is an insurance company that operates in Scandinavia; it has about 4,000 employees, has a revenue of about USD 3.0 billion, and is a listed company. Moreover, I am aware that there might be differences between the companies that I have investigated and other companies that engage in CSR.

It is also important to note that the context of my investigation is different from the studies on ethical decision making referred to earlier. First of all, the current study is about companies' CSR policies and not about the morality of marketing students (Reidenbach and Robin, 1990) or marketing managers (Fritzche and Becker, 1984; Premeaux and Mony, 1993; Premeaux, 2004). Secondly, the current study takes place in a European context and not in an American context (Reidenbach and Robin, 1990; Fritzche and Becker, 1984; Premeaux and Mony, 1993; Premeaux, 2004). Thirdly, the current study concerns companies that engage in CSR and not companies in general. In relation to earlier studies regarding ethical decision making, results presented here thus only can be used to examine European companies

engaged in CSR, to determine if they exhibit the same kind of moral theories as American managers or marketing students. This means that even if the moral theories differ between companies engaged in CSR and managers, this still might be due to either a difference between the European and American context or between managers working for companies engaged in CSR and managers in general.

Data collection design

Early in the process I realised that to determine which moral theories CSR policies are based on, it is not enough just to analyse the CSR attitudes communicated in annual reports, internal codes of conduct, or on websites etc. These CSR attitudes are often so vaguely presented that it is impossible to determine their underlying moral principles. Even though companies in some respects indicate who they feel morally obligated toward, for example the local community, they often do not present the underlying normative reasons regarding why they believe they have such an obligation or why they do not feel obligated toward groups that are not mentioned. This information, however, is important if one wants to determine the moral principles and theories upon which CSR policies are based.

To explore the topic, I conducted 21 partly structured and partly semi-structured qualitative interviews with key CSR personnel, seven from each company. Key CSR personnel are those people responsible for developing and implementing the CSR policies of the companies, for example CSR managers, brand executives and CEOs, and people responsible for implementing the companies' CSR policies, for example, HR managers, sales executives and production managers. In the semi-structured part of the interviews, I used an open-ended interview guide, inviting the respondents to focus on different themes, thus giving me the opportunity to pursue some of these themes (Kvale, 2008). The more structured part of the interview guide consisted of classical ethical dilemmas with a CSR twist and a moral case concerning stakeholders. All of the interviews were done in Danish, meaning that the following quotations from the interviews and extracts from the interview guide are

translated versions of the original transcribed interviews. Since the objective was to get a picture of the CSR policies of the companies, to make it possible to suggest which moral principles the CSR policies are based on, the interview guide entailed a wide range of questions and ethical cases, addressing the attitudes of the companies toward avoiding harm, for example, regarding discrimination and worker safety, and their obligations to actively do good, for example, providing clean water to the local community.

In that regard, I am fully aware there may be differences between the companies' actual CSR policies and the answers given by the respondents, for example, when they were presented with moral dilemmas. The respondents were invited to choose the action they believed to be in accordance with the CSR policies of their companies. This might of course conflict with the action chosen by the company, if actually put in that situation. However, all of the respondents had the opportunity to prepare for the main questions and all the moral cases, before the interviews, and they also had the opportunity to comment afterwards on the transcribed interviews. This seems to minimise the risk of ill-considered, spontaneously personal answers that are not in accordance with the official CSR policy. Further, the questions and the moral cases were also directed at each respondent depending on which of the companies he or she was working for and the position of the respondent in that company. For example, a sales executive would be presented moral cases regarding the company's attitude towards racist customers, and a production executive would be asked about worker safety.

Furthermore, as mentioned earlier, the focus of this article is on the positive duties of the companies, i.e., the obligation to actively help people and prioritise between groups. The key CSR personnel, in that regard, were presented with two kinds of moral cases and some moral questions. The first moral case focused on a dilemma in which the company could help a small but closely related group or a larger but non-related group. In the second case, the respondents were presented with ten potential stakeholders, and asked to determine which of them their company had an obligation toward and in what order. Regarding the

first moral case, I presented the relevant respondents (relevant refers to those respondents with competencies to answer the specific questions concerning the companies' CSR policy) at Coloplast and Danfoss with the following dilemma:

Moral case 1A: Clean Water

Coloplast/Danfoss is planning to build a well supplying clean water to 500 people in a town housing one of your factories. However, your company realises that for the same amount of money it would be able to build two wells in a far away town, supplying clean water to 1,000 people. What would your company decide to do?

Since TrygVesta operates only in Scandinavia, the Clean Water dilemma is not relevant for the company. Instead, the relevant respondents at TrygVesta were presented the following morally similar dilemma concerning homework assistance for immigrant children.

Moral case 1B: Homework

TrygVesta is planning to make a donation to an immigration project in the local community. The donation will pay for homework assistance to 50 immigrant children. However, TrygVesta realises that for the same amount of money assistance can be provided to 100 immigrant children in another EU country, where TrygVesta does not operate. What would your company decide to do?

When respondents addressing the above-mentioned dilemmas decided the company would help locally, then I raised the stakes, i.e., increased the number of people being helped in the remote area from twice as many to ten times as many as locally and I even sometimes changed the possible donation from wells or homework assistance to malaria medicine for needy Africans. The point was to find out if the number counted at all, and whether the respondent changed his/her line of argument when the stakes got higher.

In the Stakeholder case, I presented the following case to all of the respondents at Coloplast:

Moral case 2: Stakeholder

To which of the following groups does Coloplast have an obligation, and in what order: 1) The owners of the company; 2) Needy children in Africa; 3) Suppliers; 4) The local nursing home; 5) Its Employees; 6) Convatec (competitor); 7) Its Customers; 8) Fredensborg Kommune (the local municipality); 9) Save the Children (charity organisation); and 10) FC Nordsjælland (the local football club).

I presented all of the respondents at Danfoss and TrygVesta with morally similar cases including their competitors, local municipalities and so on. Besides these moral cases, the interview guide also contained some direct questions concerning positive duties. I thus asked one respondent from Coloplast, one from Danfoss and two from TrygVesta the following questions:

Direct question 1 and 2

1. Do you believe that your company's social obligations are stronger in its local area than in distant places?

2. How does your company demarcate its social commitment, i.e., how does it demarcate who and how it wants to help?

The purpose of presenting these moral cases and asking the direct questions was to be able to confirm or reject the hypotheses (H1, H2, H3 and H4); i.e., to find out whether the CSR policies of companies engaged in CSR, regarding positive duties, are based on ethical egoism, libertarianism, utilitarianism or common-sense morality. The main purpose of the Clean Water/Homework dilemma was thus to determine if companies that engage in CSR prefer to help the largest number of people, or whether they feel some kind of special

obligation toward the local community, which might carry more weight than helping the largest number. This indicates whether these companies support a utilitarian or a common-sense morality way of thinking. The main purpose of the Stakeholder case was to identify the groups for which the CSR engaged companies believe they have an obligation. This indicates whether these companies support an egoistic, libertarian, utilitarian or a common-sense morality way of thinking. A feeling of obligation toward none of the groups indicates that they support an egoistic way of thinking. A feeling of an impartial negative obligation toward everybody indicates that they support a libertarian way of thinking. A feeling of an impartial negative and positive obligation toward everybody indicates that they support a utilitarian way of thinking. A feeling of special obligations towards certain groups indicates that they support a common-sense morality way of thinking. The purpose of the two direct questions was to identify the groups that the companies believe they have any obligations towards and in what way. This can also indicate whether H1, H2, H3 and H4 are plausible. For example, companies that base their CSR policy, concerning positive duties, on common-sense morality will not feel strongly obligated to help needy strangers, but would rather prefer to help locally.

Analysis design

The analysis of the data contains three steeps. Firstly, by examining the raw data I can suggest the normative arguments the companies use. Secondly, using these arguments I can suggest the moral principles the companies support. Thirdly, based on these moral principles I can suggest which moral theories the companies support. This procedure will be more obvious in the following sections, where I first, on the basis of the responses to the moral cases and questions mentioned above, suggest which normative arguments the companies use, for example, the unique competencies argument. Secondly, based on these normative arguments, I suggest which moral principles the companies support, for example, the social proximity principle. Thirdly, based on these moral principles, I suggest which

moral principles the companies support; i.e., I conclude whether H1, H2, H3 or H4 is plausible.

Findings

I will begin by concentrating on the basic findings from the dilemma, Stakeholder case and the two direct questions mentioned above. Then I will focus on the normative arguments, followed by the moral principles and finally the moral theories.

Basic findings

In the Clean Water/Homework dilemma, all the relevant respondents from the three companies preferred to help locally rather than to help twice as many people at a distant location. Even when I raised the stakes, all of the respondents still preferred to help locally (Honoré, 2008; Geday, 2008; Østergård, 2008; Daubjerg, 2008; Meister, 2008, Kjærdgaard, 2008; K. Hansen, 2008; Rasmussen, 2008; Bosse, 2008).

In terms of the Stakeholder case, all of the respondents believed that their company among others had an obligation towards the local community. This obligation was stronger than the obligation, if such an obligation even existed, towards Save the Children and needy children in Africa (Honoré, 2008; Hjermov, 2008, T. Hansen, 2008; J. Hansen, 2008; Geday, 2008, L. Nielsen, 2008; Jørgensen, 2008; Saxtorph, 2008; Daugbjerg, 2008; Meister, 2008; Østergaard, 2008; Norman, 2008; K. Hansen, 2008; Kjærdgaard, 2008; Rasmussen, 2008; M. Nielsen, 2008; Sandal, 2008; Bosse, 2008). Unlike the Clean Water/Homework dilemma, where all the relevant respondents from the three companies agreed at an overall level, the responses to the Stakeholder case contained some nuances, both within the three companies (e.g., all the respondents from TrygVesta did not name exactly the same group of stakeholders) and between the companies (e.g., respondents from Coloplast did not name exactly the same group of stakeholders as did respondents from Danfoss). Thus, only some of the respondents at TrygVesta believed that the company had some kind of obligation towards

Save the Children and needy children in Africa, whereas others at that company did not.

The responses to the two direct questions concerning obligations towards local and distant places and the demarcation of social commitment point in the same direction. The four respondents of the three companies answered that the company's obligation to the local area is stronger than towards far away places, and that the company only had an obligation to its operational areas and not to the rest of the world (Honoré, 2008; Østergaard, 2008; K. Hansen, 2008; Kjærdgaard, 2008).

Normative arguments

These basic findings indicate that companies prefer to help people close to them rather than a much larger group of people at a distant location. But why do they prefer to do that? This question seems to be the basic question the companies need to address. In the following, I will examine the five normative arguments evident in the answers to the moral cases and questions presented above. I have titled the five lines of argument: the slippery slope argument, the shareholder argument, the unique competencies argument, the proximity argument and the effectiveness argument. In this regard, it is important to note that the three companies do not use the exact same lines of normative arguments. For example, as we shall see, Danfoss, which is a family-owned company, does not use 'the shareholder argument', unlike Coloplast and Trygvesta, which are both listed companies. This, however, has no implications regarding my conclusion concerning the companies' moral foundations, since even though the three participating companies do not use precisely the same normative arguments, they still support the same kind of moral theory.

The slippery slope argument

In general, the slippery slope argument has the following structure: if we accept action A, which seems morally acceptable, then we either will or ought to accept action N, which seems morally unacceptable, and therefore we have to refrain from action A. Philosophers

often distinguish between logical and empirical versions of slippery slope arguments (Holtug, 1993; Hartogh, 1998). Logical slippery slope arguments imply that if we do A, then we *ought to* do N, since we would be morally inconsistent if we do A without doing N. Empirical slippery slope arguments imply that if we do A, then we *will* do N, because A causes us to do N. The point is that even if it is possible to demonstrate a morally relevant difference between A and N, then we should still refrain from doing A, because if we do A, then we will also do N. Sometimes it can be very difficult, however, to determine whether someone uses a logical or empirical version of a slippery slope argument. The reason for this might be that most of us believe that if we ought to do N as a consequence of doing A, then we will do N, if we do A, and that A only causes us to do N, if we ought to do N, if we do A. However, the CSR Manager at Coloplast, Christian Honoré, and the Environment Director at Danfoss, Malene Østergård, seem to use a logical version of the slippery slope argument, when they say:

"Why build wells? Instead we might donate mosquito nets to prevent malaria. How many mosquito nets to prevent malaria could we get for the same amount of money, and how many children could be saved? And what about HIV medicine etc.? We say, in order to draw a line somewhere, that it has to be within our sphere of interest or within the local community" (Honoré, 2008, p. 26).

"(…) the number of problems in the world in principle is endless, and you can never handle all of them. So where can you draw the line? (…) It has to be related to our business" (Østergård, 2008, p. 127).

Honoré and Østergård apparently use a logical version of the slippery slope argument: if Coloplast/Danfoss does A, that is, begins to help people in distant places, then Coloplast/Danfoss has taken the first step onto a slippery slope that ends at N, that is, never

ending donations. Never ending donations is morally unacceptable, because it makes the company fall apart. The point suggested by the respondents from Coloplast/Danfoss seems thus to be that if they begin to do A, then they also ought to do B, C, D and so on, until they get to N, because helping some people and not others in distant places would be morally inconsistent. Thus, to avoid N, they choose to refrain from doing A, because they are not able to draw a line somewhere between A and N. However, they also seem to use an empirical version of the slippery slope argument saying:

"We choose to spend our resources here, because otherwise we will not be able to draw the line, and we will experience a total meltdown" (Honoré, 2008, p. 44).

"If we are going to support an activity, it has to be a local one. We do not want to engage ourselves in far away places, because where does it end? There might be four other places, (…) and what about the rest of the country? It would never end" (Østergård, 2008, p. 21).

The point made by Honoré and Østergård seems to be that if Coloplast/Danfoss does A, that is, starts helping people in far away places, then Coloplast/Danfoss will get to N, that is, a total 'meltdown'; therefore, Coloplast/Danfoss has to refrain from doing A. The reason why Coloplast/Danfoss would do N, if they did A, is that the company would not be able to draw the line somewhere between A and N. Thus, if the companies start helping people in far away places, they have taken the first step down a slippery slope that ends in financial ruin. The slippery slope arguments presented here thus seem to function as a kind of business rationale, i.e., they have to avoid the slippery slope if they want a consistent CSR policy, the logical version, or to stay in business, the empirical version. Notice that the logical version also seems to affect the business, because an inconsistent CSR policy seems to be a very poor business strategy. So the argument is as follows: if Coloplast/Danfoss does A, they will or ought to do N, and they cannot stay in business if they do or ought to do N,

therefore they have to refrain from doing A, since staying in business seems desirable. In fact, theorists like van de Ven and Jeurissen emphasise that it is not only desirable to stay in business, but companies have an obligation to stay in business, since they have an obligation toward their employees, suppliers, owners and so on (van de Ven and Jeurissen, 2005).

The shareholder argument

The shareholder argument relates to the fact that listed companies are owned by their shareholders. Both of the listed companies in this study refer to the shareholders when arguing why they prefer to help locally and not in distant places. For example, Christian Honoré, from Coloplast, and Kim Dyrhauge Hansen, Strategy and Planning Consultant at TrygVesta, state:

"It ought not be Sten's (*CEO at Coloplast*) moral views that determine whether we should support the victims of the earthquake in Afghanistan or starving people in Africa. That would not be right, because it is other people's money. That is why such programmes should always be based on some kind of business rationale" (Honoré, 2008, p. 48).

"I believe that donating malaria pills to children in Africa, which is praiseworthy, is out of our jurisdiction, since we do not have any business in that area, and then we would not be able to justify it to our shareholders" (K. Hansen, 2008, p. 50).

The point seems to be that since the company is spending the shareholders' money, it should only spend it on something approved by the shareholders. Apparently, there are two reasons why this is so. First, it could be argued that you would be violating the shareholders' rights by spending money on something they cannot approve of, e.g., if I gave some of your money to some needy children in Africa without your approval, I'd be violating your rights too. Second, as with the slippery slope arguments, the reasoning also seems to be based on

some kind of business rationale. It seems obvious that companies operating in opposition to their shareholders' interests will not stay in business for long.

The unique competencies argument

The argument regarding unique competencies is usually discussed in the context of pharmaceutical companies. It is advocated that such companies have special obligations towards a certain group of people (Dunfee, 2006; De George, 2005; Buckley and Ó Tuama, 2005). The argument can be turned upside down and used to argue why companies do not have any obligation to a certain group. The point is that a company with unique competencies to combat AIDS in Africa has a special obligation to help people being infected there; but if a company has no such competencies, it has no obligation to help. Respondents from all three companies in the current study seem to make this point. For example, Henrik Hjermov, VP of the Export Region at Coloplast, Ole Daugbjerg, Chief Reputation Officer at Danfoss, and Helle Kjærdgaard, Strategy and Planning Consultant at TrygVesta, argue:

"Are we supposed to save the entire planet? No, probably not. Our core competencies are within our line of business. We know something about this, and therefore it makes good sense within this area" (Hjermov, 2008, p. 85).

"It depends on how we are going to help. One thing is to help in an area where we have a unique competence; another thing is if we just send money, which we could, but then we would rather allow a collection among our employees and owners" (Daugbjerg, 2008, p. 93).

"(…) for me it is not a matter of degrees, but that you contribute with want you can, in the areas where you have your competencies" (Kjærdgaard, 2008, p. 19).

The proximity argument

Some philosophers, such as Kamm, argue that physical proximity matters morally; i.e., the physical distance between two agents can influence whether one agent has an obligation to help another agent (Kamm, 2000). Other philosophers, such as Nagel, Scheffler, D. Miller and R. Miller, argue that social proximity matters morally; i.e., the social relation between two agents can influence whether one agent has an obligation to help another agent (Nagel, 2005; Scheffler, 1997; D. Miller, 2007; R. Miller, 2004). The core of the arguments regarding proximity is that our moral intuitions suggest that distance, whether physical or social, sometimes matters regarding the obligation of assistance. Most of us feel a stronger obligation to help when the needy person is physically or socially close, than when the needy person is socially or physically far away. Respondents from all three companies in the current study point to some kind of proximity argument, explaining why they prefer to help the local community rather than distant strangers. Elisabeth Geday, Head of External Relations at Coloplast, Ole Daugbjerg from Danfoss, and Troels Rasmussen, Head of Communication at TrygVesta, state:

"(…) it stems from the proximity principle, and because it lies within our stakeholder cycle, that our obligation increases the closer something is to our factory" (Geday, 2008, p. 148).

"If you locate a factory or a company somewhere, you are part of that community, (…) and then you have an obligation" (Daugbjerg, 2008, p. 92).

"We are located in Ballerup Municipality, and therefore we have a special obligation towards Ballerup Municipality" (Rasmussen, 2008, p. 105-106).

Whether the respondents quoted above believe it is the physical proximity or a combination of the physical and the social proximity, or maybe even just the social proximity, that matters is difficult to say. All of the respondents seem to argue that physical distance matters

morally. However, it might just be the social proximity, or a combination of both the physical proximity and the social proximity, since the physical location might create a social relation, which matters morally.

The effectiveness argument

Supporters of the effectiveness argument claim that even though on the surface it may appear more effective to help people in Africa than to help people in Denmark, it is the other way around. It will do more good to help locally, even though it appears you might be able to help a much larger group in a remote area. In the current study, one of the respondents refers to the effectiveness argument. Stine Bosse, CEO at TrygVesta, suggests:

"What we do in our own society, like for example better integration and solving our problems concerning ethnicity and all that, and this might be a bit abstract, in the long run will help some children in Africa. Globalisation demands that Denmark be able to solve this, (…) that the many different people living here are able to live in peace with one another, and that will not just have a positive impact on the Danish society, but also on our ability to do something in Africa, India and Pakistan" (Bosse, 2008, p. 165).

It is important to note that Bosse's point is not that it does not help at all to aid people in distant places, as suggested by Schmidtz (Schmidtz, 2000). Bosse just argues that more good is done directing our resources to projects locally, than assisting in distant locations.

Discussion of findings

The findings from the Clean Water/Homework dilemma indicate that none of the CSR policies of these three companies regarding positive duties are based on utilitarian moral theory. A utilitarian, other things being equal, would choose to help the largest number of people, since this would maximise happiness, seen from an impartial point of view. This

would indicate that H3 is plausible.

The findings from the Stakeholder case also seem to indicate that none of the CSR policies of the three companies regarding doing good are built on utilitarian moral theory. A utilitarian never differentiates between groups, but argues that the company has an equal obligation toward all human beings. Hypothetically, there may be instrumental reasons as to why companies should favour certain groups in order to maximise happiness. However, according to a utilitarian perspective, and all other things being equal, a company does not have any special obligations towards any groups, but should choose the action that maximises happiness. This would indicate that H3 is plausible. The case also indicates that H1 and H2 are plausible, because all of the respondents from the three companies believed that their company had a positive obligation towards the local community. This indicates that none of the CSR policies of these three companies regarding positive duties are built on ethical egoism or libertarian moral theories. An ethical egoist believes that he has no moral obligations towards the local community, since he is only under a moral obligation to do what is in his best interest. However, there might be instrumental reasons for an ethical egoist to help others and, for example, to support the local community, but the ethical egoist will feel no moral obligation to do so, unless it is in his best interest. However, in relation to the Stakeholder case, none of the respondents stated that they believed their company only had an obligation towards certain groups because it was in the company's own best interest. A libertarian also does not believe that he has any positive duties toward the local community, since he believes that he is only obligated not to violate anyone's negative rights. The respondents' answers indicate, however, that they were not just thinking about refraining from doing harm, when responding to the Stakeholder case, since they probably would not have differentiated among the groups, because they would believe that their company has an obligation not to harm anyone. This impression was also confirmed by other parts of my investigation, for example, regarding the companies' policies concerning negative rights. So, it seems likely that the respondents were also thinking about positive

duties when they, in connection to the Stakeholder case, were talking about an obligation towards the local community. If this is correct, then H1 and H2 seem plausible.

The responses to the two direct questions also indicate that none of the three companies' CSR policies regarding positive duties are based on utilitarian moral theory, because utilitarianism contains an impartial view about who one ought to help. A utilitarian would not believe that a company does not have an obligation towards people in distant places or that a company's social obligations are stronger in the local area than in distant locations. This indicates that H3 is plausible. The respondents' recognition of their companies' social obligations towards the local area indicates that that none of the three companies' CSR policies regarding positive duties are based on ethical egoism or libertarian moral theory, because ethical egoists and libertarians do not believe that companies have any social obligation towards their local community. This indicates that H1 and H2 are plausible.

But what about H4? Is it plausible that CSR policies of companies engaged in CSR are based on some kind of common-sense morality? According to the above preliminary findings and arguments, I argue that companies engaged in CSR base their CSR policies on three common-sense moral principles. The principles, which all refer to special obligations towards certain groups, are: a principle regarding fiduciary duties towards shareholders, a physical proximity principle and a social proximity principle.

Confirmation of these three moral principles suggests that we would be able to confirm H4. This also means that we will be able to confirm H1, H2 and H3, since supporters of ethical egoism, libertarianism and utilitarianism reject special obligations. In that regard it is important to note that we are only talking about morally-based special obligations and not legally-based special obligations. Supporters of ethical egoism, libertarianism and utilitarianism only reject morally-based special obligations, but not necessarily legally-based special obligations, for example, legal obligations toward employees, customers, shareholders etc. Ethical egoists, libertarians and utilitarians are also not rejecting preferential treatment, if it is given for instrumental reasons. As Singer points out,

utilitarians may believe, for example, that it would maximise happiness, from an impartial point of view, if parents were partial towards their own children (Singer, 2004). However, if I can show that the above normative arguments support the three principles, then H1, H2, H3 and H4 would be confirmed.

In that regard, it is important to note that the first principle, concerning fiduciary duties towards shareholders, is based only on the normative arguments given by the respondents from Coloplast and TrygVesta. It is also important to keep in mind that since this article only presents the CSR policies of companies regarding positive duties, i.e., actively doing good, these moral principles are not the only ones that may arise from the complete CSR policies of the three companies.

Fiduciary duties towards shareholders

Theorists such as Boatright and Marcoux advocate that managers have fiduciary duties towards their shareholders (Boatright, 2002; Marcoux, 2003). The point is that managers have fiduciary duties towards shareholders, just as doctors have fiduciary duties towards their patients or adult children may have fiduciary duties towards their senile parents. Shareholders give managers authority to handle their business in accordance with their best interests, just as senile parents hand over to their adult children the authority to handle their estates in accordance with their best interests.

Looking at the arguments given by the respondents from Coloplast and TrygVesta in 'the shareholder argument' mentioned above, it seems reasonable to deduce some kind of fiduciary principle. The respondents argue that management cannot do just as they please, since they have an obligation towards the shareholders. This obligation seems to be very similar to the fiduciary duties adult children have toward their senile parents, who have entrusted them with their estates. In such cases, the children have a duty to act in the best interest of their parents, and, for example, donating the family fortune to a charity organisation against their parents' wishes would therefore seem wrong. This seems to be the

same line of argument presented by the respondents from Coloplast and TrygVesta regarding their shareholders. They argue that their companies should only spend money if it is in the best financial interest of the shareholders or in accordance with their moral values. In that regard, it is important to note that acting in accordance with the interest of the shareholders does not mean that one should always try to maximise profit. The shareholders may not be interested only in revenue, but also in other aspects, for example CSR. If a company donates the construction of a well to the local community, it may live up to its fiduciary duties towards its shareholders by either getting return on its investment, for example by strengthening its brand, or by acting in accordance with the moral values of the shareholders, for example by living in accordance with special obligations towards the local community.

The physical proximity principle

Supporters of the physical proximity principle believe that physical distance matters morally (Kamm, 2000). Typically, they believe that you have a strong obligation to help a needy stranger standing in front of you, but that your obligation to help a needy stranger far away from you, if you actually have one, is much weaker. The responses to the moral cases regarding stakeholders and Clean Water/Homework and to the two direct questions clearly indicate that all three companies support a kind of physical proximity principle. However, even though they prefer to help people physically close rather than distant strangers, we still need to know whether the companies believe that physical distance matters morally. The physical distance may not be the decisive factor in that regard. Other factors like social proximity may influence the companies' decisions.

However, my data indicate that the three companies support some kind of physical proximity principle, since the respondents refer to the physical location of their company, as noted in relation to the proximity argument. In that regard, the respondents emphasise that the physical location of their companies is important in relation to their positive duties. Even

though this indicates that the respondents believe physical distance matters morally, we can not be sure that this is actually the case. For example, it might be the social bonds created on the basis of physical proximity that matter morally.

Additionally, it is hard to say how much the respondents believe distance matters, i.e., to what degree the positive obligations decrease when the physical distance increases. Even though the responses concerning the Clean Water/Homework dilemma indicate that distance matters morally (i.e., the respondents prefer to help locally rather than far away, even though they would have been able to help a much larger group using the same amount of resources), we can not be certain how much moral weight physical proximity is given, because other factors may also play a role. Nonetheless, even though we are not able to determine precisely the moral status of physical proximity, the data clearly indicate that all three companies support some kind of physical proximity principle.

The social proximity principle

Supporters of the social proximity principle evaluate our moral obligation towards people on the basis of the relation we have with them, i.e., the relation is an important factor regarding obligation between agents (Nagel, 2005; Scheffler, 1997; D. Miller, 2007; R. Miller, 2004). For example, most states distinguish between their own citizens and foreigners. If a Danish tourist is kidnapped during a summer holiday in India, the Danish Government is much more willing to help, than if the tourist is not Danish. This seems to be in accordance with common-sense morality, since most of us accept that states have special obligations towards their own citizens. Another example of social proximity is the relation between family and friends. Many of us believe, intuitively, that we have special obligations towards family and friends, meaning that our positive duties towards them are stronger than towards strangers; i.e., if I must choose between rescuing my own child or a stranger's child from a burning building, then I ought to rescue my own.

Similarly, respondents from the three companies seem to believe that they have a stronger

moral obligation towards those they are related to than towards those to whom they are not related, at least when it comes to positive duties. The responses given in relation to the Clean Water/Homework dilemma, the two direct questions and the normative argument mentioned regarding proximity all indicate that these companies believe that social proximity matters morally, since they feel more obligated to help those they are related to, than those to whom they are not related. In this regard, it is important to note that social proximity, in the current paper, refers both to relations based on contractual relations, such as relations with suppliers, and social relations, such as relations with the local community. However, it may not be social proximity that matters, but physical proximity. To determine whether the companies actually support some kind of social proximity principle, we have to turn to the responses given in the Stakeholder case and the normative arguments mentioned regarding unique competencies. In the Stakeholder case, it cannot be physical proximity alone that matters, since suppliers and customers, for whom all of the companies believe they have a strong obligation, are not necessarily physically close. Here, it seems to be the social proximity that denotes the companies' obligations toward these groups. The same is true regarding unique competencies; respondents argue that companies with unique competencies have a special obligation toward certain groups. Again, it seems to be the relation between the company and a certain group that denotes the obligation, i.e., social proximity matters morally. It is hard to say to what degree the companies believe that social proximity matters. But even though we are not able to determine precisely the moral status of social proximity, we can confirm that the three companies support some kind of social proximity principle.

Conclusion

On the basis of the above, we can now confirm H4. The CSR policies of companies engaged in CSR, regarding positive duties, are based on common-sense morality principles regarding special obligations. This also means that we can confirm H1, H2 and H3, since principles

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regarding special obligations are in conflict with moral egoism, libertarianism and utilitarianism.

I am aware that some of the normative arguments presented above seem to pull in another direction. The effectiveness argument, presented by Bosse, the CEO at TrygVesta, seems to be more in accordance with utilitarianism than with common-sense principles concerning special obligations. Bosse's point is that we will do more good, i.e., maximise happiness, directing our resources toward our local problems rather than towards global problems. Some interpretations of the slippery slope arguments given by respondents from Coloplast and Danfoss are also more in accordance with utilitarianism than with common-sense principles concerning special obligations. We could interpret the respondents' arguments to be versions of the effectiveness argument; i.e., Coloplast/Danfoss actually maximises happiness if they help locally rather than far away. By helping in distant places, they eventually will experience a total meltdown, and will not be able to help anyone. Doing that, the slippery slope arguments seem to be based on utilitarian moral theory rather than common-sense principles regarding special obligation.

However, even though these normative arguments on the surface do not seem to confirm H4, the data nevertheless suggest that H4 is confirmed, primarily because the normative arguments just mentioned do not conflict with H4. The respondents may believe it is more effective to help locally than globally, and simultaneously believe that companies have special obligations toward certain closely related groups. In that regard, it is important to note that the respondents presenting the slippery slope or the effectiveness argument in relation to the Stakeholder case and the rest of the questions, like the other respondents, responded in a way that actually confirms H4. H1, H2, H3 and H4 are thus confirmed. This indicates that companies engaged in CSR do not base their CSR policies on goal-orientated teleological moral theories, such as ethical egoism or utilitarianism, but rather on duty based common-sense morality. This also indicates that the moral foundations of the official ethical guidelines of companies do not seem to mirror the moral foundations of managers. As

mentioned earlier, prominent investigations regarding the ethical behaviour of managers conclude that managers mainly act in accordance with a goal-orientated teleological moral theory, namely utilitarianism, which is in conflict with deontologically-orientated theories like common-sense morality (Fritzche and Becker, 1984; Premeaux and Mony, 1993; Premeaux, 2004).

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