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#### ABSTRACT

Our society has witnessed large enterprises collapse from a disregard for Corporate Social Responsibilities (CSR) and illegal and unethical comportments. This chapter provides an understanding of the basic concepts of CSR in the context of lawful and ethical responsibilities, while recognizing the power of CSR branding. Moreover, in accordance with the theory that higher education can elevate the importance of CSR strategies, it reports the results from a qualitative content analysis study identifying explicit and implicit inclusions of CSR, law, and ethics in course titles and descriptions from 20 leading Executive Master of Business Administration (MBA) programs at institutions of higher education in the United States. The results report that while law and ethics are commonly part of the reviewed Executive MBA programs, CSR has minimal representation in these programs.

#### INTRODUCTION

Instances of bait and switch marketing, defective products and services, credit security infractions, poor customer service, and company-government agency complicity leave many American citizens feeling that corporations are more concerned with image rather than moral, ethical, and lawful conduct. Not that long ago the tobacco industry claimed there was no evidence that smoking caused cancer or heart problems. In addition, there is an ongoing resistance by automobile manufactures for recalling vehicles even when dangerous defects have been identified. Moreover, various pollutants released in environmental accidents are declared as not harmful. For example, a website identified as *EPA Response to BP Spill in the Gulf of Mexico* 

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(EPA, n.d.) the EPA states that they have moved all reporting of EPA actions to the *RestoreTheGulf.gov* (EPA, n.d.) website. On the new website the EPA reports that the last time that the agency posted samples for gulf waters and beach and bottom sediment was in September, 2010. While the new website leaves one to assume that the oil spill crisis is over, Young (2014), a BP oil spill litigation attorney, states that data from a Florida Department of Environmental Protection 4/15/14 daily beach oiling report show:

Yesterday's findings indicate that oil from BP's Deepwater Horizon spill is still quite prevalent. A total of 164 tar balls were collected during the survey, amounting to over two pounds of Deepwater Horizon oil product removed from these sections of beach - by one person.

Currently, Congress is holding hearings on General Motors' (GM) failure to recall over 7 million vehicles with ignition switch failures that led to at least 13 deaths (Taper, 2014; Isidore, 2014). GM continued to use the defective design despite being warned of the defects by their supplier. It remains to be seen as to whether Congress will acknowledge the complicity of the auto industry's lobbying efforts in causing these tragedies from their efforts to subvert the effectiveness of the National Transportation Safety Board (NTSB).

While these cases demonstrate CSR abuses, corporations are now beginning to realize the importance of good citizenship. Perhaps the recent catastrophic failures of Enron and Arthur Anderson have demonstrated the cost of unethical and unlawful conduct (Benston & Hartgraves, 2002). Furthermore, the globalization of corporations and their access to new markets leave little choice for these companies but to integrate new corporate values. Demonstrating the academic stance, the literature supports the perception that the development and adoption of CSR strategies can create a positive effect on corporate performance (e.g., Lindgreen, Yue, Maon, & Wilcock, 2012; Porter & Kramer, 2006; Werther & Chandler, 2005). However, Zimmerli, Richter, and Holzinger (2007) refer to CSR as the current "buzzword", which is based upon the belief that:

Companies are responsible not only for profits, but also for the ecological and social side effects of their economic activities. There are hardly any companies today that would not define themselves—or wish to be perceived—as a "good corporate citizen" (p.11).

This chapter describes the realm of CSR and more importantly, reports higher education's role in providing awareness and positive outcomes in CSR education. The researchers examined course curricula and content areas of 20 leading Executive MBA (EMBA) programs that emphasize and promote the importance of CSR. In particular, they searched for explicit and implicit references to CSR, law, ethics and other related terms in higher education curriculum course titles and descriptions from these 20 institutions of higher education in the United States.

## BACKGROUND

## **Corporate Social Responsibility**

Given the complexity of ever changing business and social environments, there is a great deal of confusion regarding CSR. This chapter will provide examples of CSR initiatives to encourage the reader to identify and analyze possible motives for companies engaging in CSR implementations. If academia is to promote CSR strategies thorough research and instruction, it must understand what motivates corporations to implement CSR strategies.

There is much discussion that centers on CSR as being more than merely a branding exercise

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