

CSR: the role of leadership in driving ethical outcomes

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Abstract

Purpose – This paper aims to explain why CSR policies have failed to render organizations more ethical and to propose concepts for using CSR for improving the ethics of organizations.

Design/methodology/approach – The paper examines the literature on CSR to compare how gaps in this field of literature are similar to those in leadership theory.

Findings – The paper posits that the different logical approaches to CSR are not necessarily ethical since ethics is based on the emotional involvement of the actor. The paper explains that leadership is not a hierarchical position but the emotional ability to follow one's worldview – either the Theta or Lambda worldviews – based on how one perceives his life purpose. The paper shows how to integrate knowledge from leadership theory to render the various CSR policies more ethical.

Research limitations/implications – The paper shows the implication of the need for emotional involvement in research, in general. While the paper indicates a direction for how to integrate CSR policies into organizations, it does not provide examples.

Originality/value – The paper argues for a definition of leadership as the ability to act authentically according to one's worldview, either Theta or Lambda. Based on this context, it provides a better definition of strategy and tactics while arguing that CSR is only applicable to the latter category.

Keywords Leadership, Ethics, Corporate social responsibility

Paper type Conceptual paper

Introduction

The concept of corporate social responsibility (CSR) developed as a reaction against the classical (Smith, 1991) and the neo-classical (Friedman, 2002) research into economics (Kakabadse *et al.*, 2005). Smith (1991) set out to discern how people can set out to build moral economic and political systems and how, by analyzing the way these work, people can improve their ethical, material, and political conditions. He viewed the rational decision-maker as “economic man”, whose free pursuit of profits and efficiency was seen as a benefit to the common good. Friedman (2002), arguably the most influential free market economist of the 20th century, contends that when businesspeople acting as agents do not concentrate solely on profits in pursuit of other social activities, they do more of a disservice to the society (Moir, 2001).

However, this narrow economic view has been questioned due to inconsistencies within the economic model (Takala, 1999) and the evidence of unethical business practices (Carroll, 1999). These problems have led some to the realization that organizations should also be accountable for the social and environmental consequences of their activities. However, while this implies that organizations should start paying more attention to their intrinsic ethical positions and their external impacts on communities (Matten and Moon, 2004, 2008), the correlation between social responsibility and profitability remains weak (Margolis and Elfenbein, 2008).

Some scholars (Porter and Kramer, 2006; Porter and Reinhardt, 2007) argue that the earliest practices of CSR have typically been counterproductive for two reasons: firstly, these manifestations of CSR practice have tended to pit the organization against society, and secondly, the practice has often been seen as a liability or a constraint instead of a benefit which could be integrated into the organization's business strategy (Porter and Kramer, 2006; Porter and Reinhardt, 2007). While Porter and Kramer (2006) logically call for a CSR practice which fits the organization's core strategy, they do not offer a structured methodology for how organizations should go about understanding their true social responsibilities (if any) nor do they attempt to explain why corporations continue implementing incongruent CSR programs which produce no social value or even hurt their core strategic objectives.

While, in general, CSR is perceived as a remedy for improving the ethics of the organization, theories into CSR do not provide a clear explanation for why organizations act unethically in the first place. Acting unethically is a key problem since such behavior can be financially harmful to the organization (Collins, 2001; Collins and Porras, 2005; Jensen, 2002) and damages the psychological integrity of the practitioner (Diamond and Allcorn, 1984). This article outlines the reasons for this unethical behavior by exploring the practice of CSR through the lens of leadership, which is defined as a personal quality rather than as a hierarchical position. Understanding the reasons for this unethical behavior helps to explain the importance of the role which CSR plays in the development of the organization's ethical behavior. To do so, we first critically examine the existing CSR literature and identify the ethical challenge that the various CSR approaches present. We then conclude with recommendations for further research and areas for revision to key points of our approach.

Literature review

It is difficult to find other reasons for the increased recent interest in CSR apart from the realization that past practice has led to unethical behavior, corporate meltdowns, frauds and corruption (Jensen, 2002; Monks and Minow, 2004). It also demonstrates how the "economic man" model (Smith, 1991) has thus far not fulfilled its promise of benefiting the common good. This realization has led to two veins of research. The first addresses misbehavior that can be measured financially such as fraud, bribery, graft and cheating (Anand *et al.*, 2005; Ashforth and Anand, 2003; Ashforth *et al.*, 2008) while the second addresses wider CSR issues such as the environment, the workplace, the marketplace and the community (Moir, 2001).

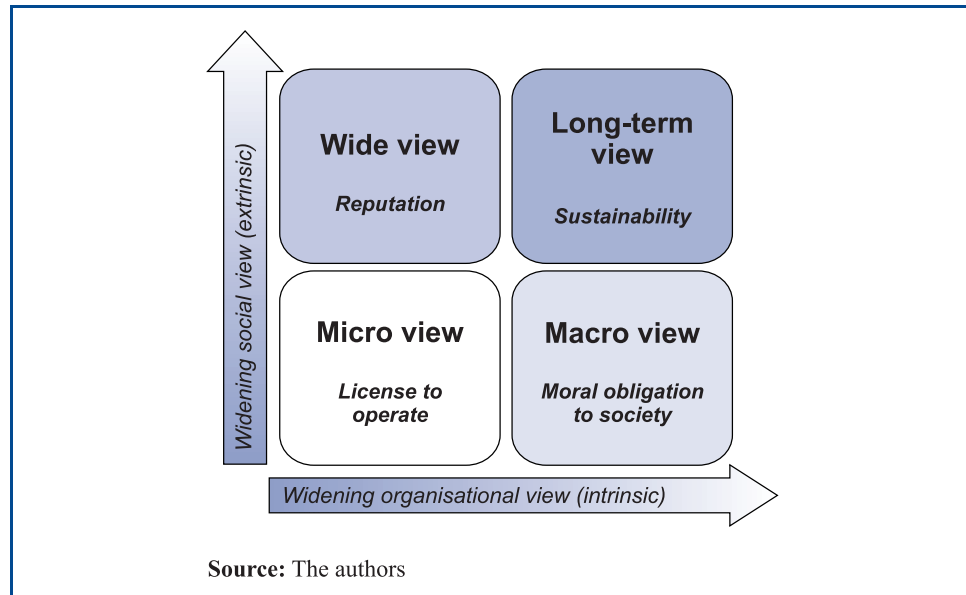
It is possible to sort out the literature of CSR based on two dimensions – the organizational and the social ones (Figure 1). While the organizational dimension refers to the way the organization sees itself intrinsically, the extrinsic social dimension views the organization as part of the social canvas. However, the resulting four views are not mutually exclusive and are sometimes blended by authors in their analysis of CSR.

The micro view

The scope of the micro view is limited to the shortened timeframe of the economic stakeholders. It is based substantially on the theory that managers and employees cannot be trusted and need to be monitored and controlled strictly (Manz *et al.*, 2008). In particular, leaders are not viewed as necessarily ethical (Kouzes and Posner, 2003) but rather as driven by the traditional economic view of organizational profit maximization (Friedman, 2002; Jensen, 2002). Agency theory, for instance, assumes that executive leaders are the agents of the principals (e.g. shareholders), who need to control these leaders to cater to their best interests (Manz *et al.*, 2008). This relationship can lead to a conflict of interest as agents might be forced to act unethically in order to support the principals' interests (Jensen and Meckling, 1976).

However, many businesses are also loath moving away from the economic model, believing that this model suits their business perspectives. Thus, they adopt the micro view in order to protect their "licence to operate" (Moir, 2001; Porter and Kramer, 2006) by offering an improved version of their existing economic model or an additional social benefit to support

Figure 1 The different views of CSR



it. Examples are the CSR views as defined by the World Business Council of Sustainable Development (WBCSD) which sees CSR as the business contribution toward sustainable economic development, or by Amnesty International Business Group (UK), which calls for companies to recognize that their license to operate and ability to create financial wealth depends on their acceptability in the eyes of society (Kakabadse *et al.*, 2005).

Nevertheless, this view is to be found among scholars as well. Suchman (1995), for example, argues that legitimacy is a key issue for business, and he identifies three primary forms for how this develops in practice: pragmatic, based on audience self-interest; moral, based on normative approval; and cognitive, based on comprehensibility and taken-for-grantedness. Lindblom (quoted in Moir, 2001) proposes four strategies for organizations to overcome “legitimation threats”. The “Iron Law of Responsibility” (Kakabadse *et al.*, 2005) is a social contract whereby society grants legitimacy and power to businesses but also removes this charter – at least, in the long run – from those who abuse it (Davis, 1973; Wood, 1991). Some (Davis, 1975; Takala, 1999) personify the virtual organization and view it as any citizen of a society with public obligations. This micro view is to be found in Carroll (1979, 1991) who sees the corporation’s responsibilities – economic, legal, ethical and philanthropic – as mutually exclusive of each other (Kakabadse *et al.*, 2005). To some (Carroll, 1999; Davis, 1973), CSR moves beyond immediate gains and minimal respect of the law and organizations should express a voluntary effort to comply with ethical standards. Nevertheless, the same authors argue that these efforts are rewarding financially in the long term.

The macro view

The second view, called the macro view, argues that CSR is interwoven into the organization’s fabric and cannot be addressed separately from the organization’s other goals. In other words, this view claims that organizations have a moral obligation toward society (Porter and Kramer, 2006) and its goals range from economic to social and environmental ones. This “implicit” version of CSR is predominantly European. It consists of values, norms, and rules that require corporations to address stakeholder issues and define proper obligations of corporate actors on collective rather than individual terms (Matten and Moon, 2008). Thus, “implicit” CSR is conceived of as a reaction to, or reflection of, a corporation’s institutional environment. This view is concerned with the wider social role of the organization and is motivated by societal consensus of the norms, roles and

contributions that major social players, including organizations, have in society (Matten and Moon, 2008).

This source of social responsibility is based on the power and influence that organizations exert in shaping the morality of a society (L'Etang, 1995). Nevertheless, the view is an organizational and not a social one. Such an organization considers itself “a living company” whose purpose is to fulfill its potential and perpetuate itself as part of an evolving community, contrary to the “economic company,” whose concern is solely to produce wealth for a small group of individuals (De Geus and Senge, 1997). Consequently, such a view implies that an organization might sometimes sacrifice sound business objectives in order to achieve morally and socially accepted goals (Vinten, 2000). For example, Davis and Bloomstrom (1966) argue for the need to consider the effects of the decisions taken on the whole social system. In the same vein, Sethi (1975) posits that CSR implies a level of organizational behavior that is congruent with the social norms, values and expectations of performance. Jones (1980) draws attention to the fact that CSR suggests a corporate obligation to groups in society other than shareholders and beyond legal concerns or union contract negotiations. Taking an historical perspective, Lantos (2001) suggests that the social contract evolved from the micro view of aiming to maximize profits within the legal boundaries and into the macro view of seeing social and economic progress as interwoven. Finally, Wilson (2000) argues that an organization has a moral responsibility to help solve social problems, expanding the micro view's “licence to operate” to include social legitimacy as well as the mere maximization of profit.

The wide view

Contrary to the macro view, the wide view holds that the organizational goal is essentially economic. However, the role of CSR is not merely to afford a binding legal framework that prevents the organization from acting asocially but to help the organization outlining its economic goal. The wide view sees the organization from its position within the society, claiming that CSR is about how companies manage their business to produce an overall impact on society (Haberberg and Rieple, 2001). The organization is in a constant dialogue with the society in which it acts; it affects them and is affected by them (Haberberg and Rieple, 2001; Simmons, 2004). Hence, instead of trying to address the dilemma of whether CSR is good or bad for business, the question one should ask is under which conditions a firm's social activities could benefit society (Margolis and Walsh, 2003). While Haberberg and Rieple (2001) claim that no research was found to address this question, it is possible to observe this wide view when examining the three drivers behind the Social Corporate Initiatives (SCI) programs (Kakabadse *et al.*, 2005). The first driver is to enhance the organization's reputation (Porter and Kramer, 2006) and to develop international expansion. The second refers to the moral pressure that organizations feel through social reporting or peer pressure, which drives them to improve their ethical behavior. The third is the competitive advantage that private firms hold over government in implementing social and environmental norms and programs. While the main driver behind the wide view is similar to the micro one in seeking legitimacy, the wide view claims that rules and regulations are not enough and organizations need to act morally and ethically in the eyes of society while legal frameworks follow up by formalizing these requirements through regulation.

The wide view is tightly linked to stakeholder theory (Haberberg and Rieple, 2001), which defines the specific groups and people to be considered in an organization's CSR orientation (Carroll, 1991). This “explicit” version of CSR prevails in the US and comprises corporate policies that assume and articulate responsibility for some societal interests that are not necessarily linked to the core activities of the organization. These normally consist of voluntary programs and corporate strategies which are based on the organization's perceptions of its greater social responsibility. This view of CSR is influenced by stakeholder pressure or implemented through partnerships with governmental and non-governmental organizations. Nevertheless, the practice of CSR rests at the discretion of the organization (Matten and Moon, 2008).

However, although CSR outlines which responsibilities a business ought to fulfill, the stakeholders' concept defines those to whom the business should be accountable (Kakabadse *et al.*, 2005). Contrary to the micro view that answers primarily to the financial requirements of the shareholders (Friedman, 2002), stakeholder theory requires the organization to concentrate on a wide array of stakeholders that extend beyond shareholders (Haberberg and Rieple, 2001). However, the wide view still focuses on the wealth-creating capacity of the organization that allows managers to manipulate stakeholders to reach the most favorable trade-offs (Post *et al.*, 2002). Being extrinsically motivated, the organization would not be really motivated to act morally (Deci and Ryan, 2000; Moller *et al.*, 2006) and would lack the commitment to "good citizenship" (Goodpaster, 1991; Hummels, 1998; L'Etang, 1995). As a result, an organization might see its social responsibility reputation as a public-relation front only while the ultimate aim still remains to pursue economic objectives (L'Etang, 1995).

The long-term view

Finally, the long-term view not only considers the organization as an entity whose purpose is far beyond the narrow for-profit perspective but argues that the organization's responsibility should be past, present and future oriented (Weiss, 2005). Taking this long-term perspective, the ultimate goal of an organization is sustainability (Porter and Kramer, 2006; Schaefer, 2004). Such a long-term approach implies the creation of a "convergent" stakeholder theory which is both morally and socially sound as well as economically viable (Jones and Wicks, 1999; Jones *et al.*, 2002). It would also require the impossible task of fully defining an organization's list of stakeholders (L'Etang, 1995). Such a task challenges the value of stakeholder theory (Kakabadse *et al.*, 2005) and its claim of being "inherently managerial" (Freeman, 1984) since accountability is rendered useless when the boundaries of the organization are defined too broadly (Hummels, 1998; Vinten, 2000).

The gap in the literature

Arguably, no CSR theory can ensure ethical behavior. A theory is a model that explains the social or individual phenomena of interest (Dubin, 1978; Whetten, 1989, 2002). As such, a theory is an academically rigorous interpretation (Dubin, 1978) where two contrasting criteria should be considered – comprehensiveness (the inclusion of relevant factors) and parsimony (factors considered of little additional value to understanding).

However, choosing these criteria is subjective. In the context of CSR, the theorizer must decide whether to relate to an organization purely as an economic entity or as a more complex activity including psychological and social meaning as well. In this sense, all CSR theories are first a set of mechanisms that address two of the elements of theory – the What and the How – which describe the structure of the model (Whetten, 1989). However, while a theory should answer also to the Why question and explain the selection of those underlying factors that, glued together enable us to reach our purpose, CSR theories do not offer a sufficient answer to this Why question.

The primary question, therefore, is not to understand how CSR works in practice but to understand the flaws in current economic models that require CSR in the first place. The micro, economic view says bluntly that an organization does not need CSR to achieve its goals; instead, it views CSR as a tax or a liability it has to pay if it wishes to operate. The other views that adopt a Hobbessian (Hobbes, 1951) approach are not different either. Consequently, they do not view CSR activities as a solution but as a remedy, healing the symptoms without solving the problem. None of the CSR theories try to understand first why people act indifferently or unethically before suggesting a remedy.

Seeking to address the problem of unethical action is not exclusively a goal of CSR. As we will show, this is a problem which leadership theory aims to explore as well. It is important to stress that leadership is not a hierarchical position. After all, "leadership is not merely a top-down process. Because leadership is defined as an influencing process it can also be exercised sideways, diagonally, and down-up throughout an organizational hierarchy"

(quoted in Antonakis, 2006; Hunt, 2004). Leadership is a set of personal qualities (Goleman, 1998a) that needs to be explored.

Leadership imperative

Leadership is not about distinguishing between good and bad but about making choices (Kouzes and Posner, 2003), a binary action that divides good options into two sets, the desired and the undesired ones, according to a higher principle or value (Rawls, 1999). Thus, a choice implies that someone has weighed two equally valid options based on a higher principle. Mostovicz (2008) posits that people make these choices depending on their worldview, which is a manifestation of how they pursue their “ideal self” (Hinkle, 1965). This discovery is approached via one of two pathways: the so-called Lambda worldview which is driven by the need for achievement or the Theta worldview which is driven by the need for affiliation (Mostovicz, 2008). The worldview which a person embodies, in turn, affects his style of leadership.

Each worldview has its unique characteristics. While the Thetas’ motivation is socially oriented and they look to affiliate with their society of choice (Pyszczynski *et al.*, 1997, 2004), the Lambdas are individually motivated (Deci and Ryan, 2000). Consequently, their respective behavior follows the fundamental modalities of human existence (Bakan, 1966); namely, Thetas’ behavior seeks communion and is focused on other people and relationships while Lambda’s behavior is based on agency and focuses on the self and autonomy. The different approaches seek different benefits. Thetas try to build respect within their society of choice while Lambdas look for personal freedom (Mostovicz, 2008). While it is argued that leaders should exhibit the personal quality of authenticity (e.g. Goleman, 1998b; Kotter, 1990; Zaleznik, 1977), Thetas and Lambdas differ in the way they relate to authenticity. While Thetas are concerned with truthfulness and denounce fakes, Lambdas perceive authenticity as uniqueness and view negatively a “me too” practice.

Finally, the different worldviews have different ideas about what a true goal is. According to Kaplan (1990), one relates to truth either as an objective or as a principle. If one relates to truth as an objective, the goal is to unite with it, as the Thetas perceive. If, on the other hand, one relates to truth as a principle, as a Lambda, truth then creates a set of challenges or guidelines to live up to. This difference in perception of truth also explains why different opinions exist about how leaders are transformed (Kakabadse and Kakabadse, 1999). To a Theta, a true leader is one who attains his objective or one who is able to act subconsciously (Lowen, 1975) and naturally – a born leader (Grint, 2000; Nietzsche, 1969) – while for a Lambda, a genuine leader is one who follows meticulously a proper set of guidelines (Henrikson, 2006; Kakabadse and Myers, 1996; Kakabadse and Kakabadse, 1999).

Table I outlines several of the characteristics that define these two worldviews and how they approach their practice of leadership.

These two approaches clash fundamentally because the drive for achievement ends in separating oneself from others (or making oneself unique), while its counterpart seeks to affiliate itself with others and work in unison. As a consequence, this tension can lead to

Table I Leadership characteristics of Theta (Θ) and Lambda (Λ) worldviews		
	<i>Theta – (Θ)</i>	<i>Lambda – (Λ)</i>
Motivation	Socially oriented	Personally oriented
Behavior	Communion	Agency
Goal	Seeking unity and certainty	Seeking challenge and creation
Benefit	Building respect	Looking for personal freedom
Leadership principle	Authenticity = truthfulness	Authenticity = genuineness
Inclination	Toward choice	Toward contrast
Perception of truth	As an objective	As a set of rules
Type of responsibility	Security	Freedom

Source: Adapted from Mostovicz (2008)

personal bias or a distortion of the paradox within leadership (Mostovicz *et al.*, 2008). A Theta worldview tends to choose the alternative course of action whereby he dilutes the stakes by substituting a relative truthfulness for the ultimate truth or creates a lack of contrast by removing a strongly desired choice. On the other hand, in the Lambda worldview, the learning paradox can cause one to lose her own personality and to seek collectivism or even fanaticism in extreme cases whereby one disrespects others' interpretations of truth or argues that they are invalid (McGregor *et al.*, 1998; see Frankl, 1986, p. xxvi, for a similar idea).

Attempting to incorporate both approaches is paradoxical because this requires one to relate to the other despite being motivated in a different way (Mostovicz *et al.*, 2008). This paradox implies that the leader is supposed to view a clashing code of conduct as both proper and good.

Humans need a purpose. As each person has his own individual personality, he therefore searches for a unique purpose (Frankl, 1963). This assertion, so basic to Judaism, claims that "the foundation of Judaism and the basis of all true religions is the realization that existence is purposeful, and that man has a purpose in life" (Kaplan, 1979, p. 1), and it is recognized nowadays by cognitive psychologists as well (e.g. Deci and Ryan, 2000; Pinker, 2003). While true purpose cannot be attained, man is aware that he has a purpose and should search for it (Frankl, 1963). For this reason, the Eastern approach concentrates on the way to attain truth since truth is unattainable (Nonaka and Takeuchi, 1995). Nevertheless, such an approach is risky since it presents a way to proceed but not a destination. Therefore, while ideal leadership is not to be found in man, it presents an ideal for anchoring leadership theory. For Weber (1947) and Hekman (1983) "ideal" is used only as an aid to assist in explaining patterns of social interaction, institutional design and how we govern ourselves (Cutting and Kouzmin, 2000). Hence, "ideal" does not describe a particular behavior as much as capture a benchmark for the logic of reality. We expand beyond this normative approach to view the ideal worldview or the leader as a particular entity and argue that this ideal is not a passive benchmark for measuring our success but an active part of the theory. Through the certainty of failure in reaching the ideal, we assure the dynamically successful development of the leader.

However, leadership is not a philosophy but rather the expression of a set of activities. Hence, leadership consists of three levels (Table II). The lowest level consists of a variety of tactics or actions (Amir and Ariely, 2007) based on principles such as logic, rationality, consciousness, measurability and replicability, and economics. The next level consists of strategic decisions and is a matter of interpretation and often involves the making of choices (Porter, 1996), which are themselves paradoxical (Mostovicz *et al.*, 2008). This is the level of practical leadership (Kouzes and Posner, 2003) that is characterized by being emotional, unconscious, irrational and immeasurable and whose guiding discipline is psychology. However, this level is properly performed only when it is embedded within the highest level of true purpose and its leading discipline of metaphysics. While man cannot perceive truth, he is able to progress toward it. Nevertheless, he has to progress naturally and faithfully according to his Theta or Lambda worldview.

Hence, what characterizes a leader is his ability to invest himself emotionally in his activities. On the other hand, being led or following a dictum, people risk acting mechanically without

Table II The three components of leadership theory

<i>Theory question</i>	<i>How?</i>	<i>What?</i>	<i>Why?</i>
Organizational component	Tactics	Strategy	Leadership
Leading discipline	Economics	Psychology	Metaphysics
Type of action	Logic, measurable and replicable	Emotional, a matter of choice	Meta-action
	Conscious	Subconscious	

Source: Compiled by the authors

investing any emotion in their practice. This lack of emotional self-awareness can lead to a wide range of psychological distortions ranging from moral deterioration, emotional paralysis and disengagement (Diamond and Allcorn, 1984) to other psychopathological phenomena such as neuroses, depression and schizophrenia (Frankl, 1986).

Organizational life presents a challenge. Not only do executives not necessarily lead emotionally but those being led can become mechanical objects. It is therefore not a surprise that organizations act unethically in spite of efforts to create new theories. Actually, this is exactly what ethics implies. Lévinas (2003, 2004) explains that ethics entails having responsibility for the Other. It is the personal care for the other despite being different and having different goals, life purposes and worldviews. Organization members have to identify the executive's worldview, respect it and be responsible for it even when they hold different values. On the other hand, the executive has to be responsible to the worldview of the rest of the organization as well. This responsibility is manifested within the organization by dividing the strategic role of the leader from the tactical role of his subordinates. This division forces the leader to rely on his subordinates, allowing them a bigger say on what should be done and providing them with a better understanding of the bigger picture so they can see how their activities enhance the strategic view. Operating in such a manner contributes to people's intrinsic motivation (Deci, 1975) and thus enhances their self-esteem (Deci, 1975; Deci and Ryan, 2000).

Our data shows that this responsibility is expressed differently according to the executive's worldview. A Theta cares for the security of the organization's members and consequently takes the entire responsibility on his shoulders. On the other hand, a Lambda provides for the autonomy and freedom of each member allowing them to be responsible for their own actions.

The role of CSR

Since pursuing logical, tangible and measurable economic goals might deprive the leader of emotional investment, CSR activities help by bringing in the emotional dimension. CSR invites anyone who can relate to the organization to act as voluntary mirrors which reflect how the organization's tactical activities could have an emotional meaning which would allow the organization to act in a self-deceptive and unethical way. It is no surprise, therefore, that some authors view competitors (Post *et al.*, 2002) and even terrorists (Scholl, 2001) as part of an organization's group of stakeholders, since the organization's reaction to such groups is emotional. Nevertheless, the organization is not involved in a logical Socratic discussion with its stakeholders as some authors suggest (Liedtka, 2008). Such a discussion would lead to a heuristic form of development whereas the dynamic development of the organization should be an algorithmic one.

Hence, CSR neither pits the organization against society nor does it become a liability or a constraint instead of a benefit as it is not integrated into or competes with the organization's business strategy (Porter and Kramer, 2006; Porter and Reinhardt, 2007). Rather, society is used as a mirror to help the organization recognize and achieve its goals. As such, CSR activities are based on their ability to enhance the organization's strategic view.

Conclusion and further research

While researchers are aware of the unethical behavior of organizations, they have not explained why this behavior exists in the first place. Consequently, CSR practices seem not to help in achieving their ethical goal (Kakabadse and Kakabadse, 2007).

Since leadership is a personal quality and not a hierarchical position, we argue that the ethical problem is a leadership issue. People can choose between being their own masters and enslaving themselves. When people are enslaved, they tend to act automatically and do not invest emotionally. As a result, they are indifferent to the results of their actions and are bound to act unethically while harming themselves psychologically (Diamond and Allcorn, 1984) and damaging the long-term organization's financial performance (Collins, 2001; Collins and Porras, 2005).

On the other hand, a leader should act emotionally following either a Theta or Lambda worldview based on the drive for affiliation or achievement respectively. The leader's worldview dictates the various tactics or activities that the organization eventually undertakes as they have to fit with the leader's strategic view.

Since leadership is not socially but personally and psychologically defined, everyone can strive to be a leader through constantly increasing one's self-awareness. Although the organization's direction is decided by executives, all the members of the organization should be responsible for allowing the executive reaching his emotional or strategic goal as dictated by the latter's worldview. This behavior is ethical since it is based on the responsibility for the other (Lévinas, 2003, 2004). Even when one holds a different worldview, he should be responsible that the other would be able to express authentically the latter's worldview.

The approach presented here calls for development in two areas: theory and practice. Scientific research is based on the principle that it is possible, through logical contemplation, to attain a "justified true belief" (Plato, 1953). This apathetic Aristotelian hope to reach truth through intellect only, was wounded by the advancement of psychological research into the role of the subconscious personal preference in interpretation (Freud, 1950). Nevertheless, researchers are told to act objectively and put personal emotions aside (Chia, 2002). While logic studies tend to be more attractive since they provide the illusion of objectivity, the above discussion demonstrates how trying to act logically and not investing emotionally can be unethical and damaging. Hence, if we want to improve the ethical quality of research, new types of theory building that are based consciously on the researcher's personal worldview should be developed.

In practice, humans tend to confuse the means with the goal. In spite of much effort, CSR has not defined a clear orthopraxy, for instance, through new codes of governance (Kakabadse and Kakabadse, 2007). Instead, low-level tactical behaviors have substituted for genuine reform without solving the contradictions between the shortened timeframes of shareholder interest and longer-term CSR objectives. While using the wide social setting may help the organization to become more ethical, true corporate social responsibility implies a complete change of course where leaders and their organizations search for internally held values, using the business setting as a means.

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