The ideas in this book range from the profound to the pragmatic, from conceptual clarity to analytic case analysis, and from the broadest and deepest explanations right down to their practical usefulness in contemplating the normative dimensions of business practice. As the title implies, the book embraces the central conceptual pillars that support the meaning of Corporate Social Responsibility, plus their links to the related field of Business Ethics. That’s quite a package to be squeezed into five chapters, a conclusion, and two appendices, the whole thing totaling 176 pages. So, let’s unpack it and see where it leads.

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The Conceptual Infrastructure

To give you a foretaste, here is a list of the book’s major analytic components:

- Ten “key moral standards” (four “universal” plus six others)
- A “Three Domain Model” of CSR
- Five (actually Eight) “primary moral standards” (four “universal” plus four others)
- Five “Business and Society Frameworks”
- A three-component “VBA Model”

Well, that’s a formidable stack of concepts to master—29 in all, with some overlap—on the way to an understanding of CSR and ethics in the business world. But they are interwoven rather skillfully and honed down to a final three as we shall see.

Unpacking the Numbers

TEN key moral standards. A chapter lists the pros and cons of these moral standards (called rather inelegantly “the Nuts and Bolts” of ethical analysis). Four standards are universal or found everywhere: trustworthiness, caring, responsibility, and citizenship. Six others do not rate that universalist ranking: relativism, egoism, utilitarianism, Kantianism, moral rights, and justice/fairness. Cultural differences and favored philosophic theories win out in some places but not in others, producing a pluralism of ethics notions. So a business ethicist is already in trouble, particularly in today’s global business world where firms operate across many cultural boundaries, encountering anything but “universal” agreement on what is right and wrong. Schwartz freely admits as much, saying “No uncontroversial solution to reconciling [such] conflicts has ever been established.” The conclusion is somewhat sobering: “[E]ach individual will
ultimately have to decide which moral standard or standards make the most sense to apply in determining what is ethically right or wrong in business.” So, we are off to a shaky start with no clear guidance (yet) to offer business practitioners beyond one’s own preferred choice among these ten “key moral standards” (if indeed a choice is made at all rather than simply ignoring moral ideas entirely).

The THREE Domain Model of CSR. To reduce the analytic possibilities a bit, a new three-part model is proposed. It builds upon, and modifies, the well-known and oft-used pyramidal model of CSR first introduced by Archie Carroll. Rather than Carroll’s four-step pyramid of CSR obligations/expectations—economic, legal, ethical, and philanthropic—Schwartz proposes just three as truly basic to CSR—economic, legal, and ethical, with a company’s discretionary/philanthropic activity justified only if it simultaneously can be rationalized economically and ethically. This three-part category “conforms to Carroll’s ‘moral management,’ whereby management desires “profitability, but only within the confines of obeying the law and being sensitive to ethical standards.” Well, that sounds remarkably like Milton Friedman’s formula for corporate responsibility: a central economic motive pursued legally and with regard for “ethical custom.” With Friedman depicted as the Ultimate Demon by most CSR advocates, one wonders if a simplified Three Domain Model is up to the CSR task.

FIVE (actually EIGHT) primary moral standards (four universal plus four others). Following a long and somewhat sophisticated discussion of the “broad” and “narrow” versions of CSR, Schwartz then identifies his own position, saying “I believe that there are five [actually eight] primary moral standards that all business firms should attempt to abide by: (1) core values (i.e., trustworthiness, responsibility, caring, and citizenship), (2) utilitarianism, (3) Kantianism, (4) moral rights, and (5) justice/fairness.” We are not told at this point his reasons for excluding egoism and relativism, although he has previously identified the former with a firm’s single-minded search for maximum profits and the latter with the ethical ambiguities of international commerce.

FIVE Business and Society Frameworks. One of Schwartz’s goals is to weave together the sometimes disparate theories of CSR and ethics to clarify the intertwined social and ethical responsibilities of business firms. He presents five “dominant” Business and Society approaches—CSR, Business Ethics, Stakeholder Management, Sustainability, and Corporate Citizenship—as evidence that the thinking of business practitioners and academic theorists alike has shifted far away from the Friedman profit maximization principle toward an approach that integrates moral standards, ethical principles, and CSR concepts. To make his final point, Schwartz then moves toward the culmination of his analytic hierarchy.

A THREE-component VBA Model. Common to all five of the Business and Society frameworks are Value, Balance, and Accountability which are in turn supported by one or more of the normative/ethical/moral standards previously described. The “generation of value” is the “most fundamental element underlying the entire business and society field.” Value here means generating “net societal value” where “business firms are expected to improve the general welfare of society.” However, “net societal value, a
utilitarian concern, is not sufficient.” Conflicting normative standards require a **Balance** of interests and values and standards. Companies “must also acknowledge responsibility for their actions and decisions,” and “act in a trustworthy and transparent manner,” thereby demonstrating an **Accountability** principle. Thus, VBA ties it all together: “Value + Balance + Accountability = Proper Role of Business in Society.”

All in all, a neat summary of the central ideas spawned by over six decades of scholarly efforts to clarify business’s societal and ethical responsibilities and what might be done to make it all a reality in practice. This is what we have collectively been teaching our students while urging practitioners to heed such principles in their daily managerial routines.

**Taking Stock**

There may be yet another lesson contained in this body of academic thought—a lesson that may not be welcomed by all of us but one worth considering. I have referred to it publically during a 2009 session of the Social Issues in Management (SIM) division of The Academy of Management, so let me do so again here for those not present on that occasion.

In his 1945 play, *No Exit*, Jean-Paul Sartre tells the story of three people who find themselves together in a traditional Second Empire mansion presided over by a room-valet who ushers each of the three principals into a large drawing room and then withdraws, saying he can be summoned if needed. The three people (two women and a man) are strangers to one another and cautious about moving closer together. But slowly as the evening moves along, they begin to talk and interact, though with caution, fear, and even occasional anger and hostility. They also notice the absence of windows in the room and find that the door of the drawing room is locked, and the valet does not respond to their repeated summons for aid. Worse, especially for the two women, there are no mirrors or reflecting surfaces of any kind. Over the course of the evening, each person tells his or her own story of how they happened to come to the mansion and what their previous life had been. By the play’s end, all three are at each others’ throats in rather vicious infighting, blaming the others for their fate and for being shut up with “no exit” from the mansion. They finally realize, to their dismay, that they are in hell, not to be tortured by fire and brimstone but by each other. They discover, as one of them says, that “Hell is—other people!” They are dead but living an odd kind of afterlife.

INEZ: Dead! Dead! Dead! Knives, poison, ropes—all useless. It has happened already, do you understand? Once and for all. So here we are, forever. [*Laughs*]


GARCIN [*looks at the two women, and joins in the laughter*]: Forever, and ever, and ever.

[They slump onto their respective sofas. *A long silence. Their laughter dies away and they gaze at each other.*]

GARCIN: Well, well, let’s get on with it . . . .”

[*The curtain falls and the play ends*]

Am I wrong to see some parallels of Sartre’s existentialist vision of hell with the work of today’s ethicists and CSR proponents? Are we trapped within our own scholarly
mansion? Are the doors securely and permanently locked so that no one else can enter nor can we escape? Does the lack of windows mean we do not and cannot see outward toward other viewpoints? Lacking mirrors to see ourselves as we are, are we lost in our own never-ending search for meaning? Is our hell other scholars with contrary ideas? Must we talk to and fight with them forever? Are we fated to continue the present dialogue forever and ever and ever? Is there truly “no exit”? Will we say to each other, as Garcin says at the play’s end, “Well, well, let’s get on with it . . . “, and then tell each other the same stories over and over again forever and ever? Is that our own brand of ethics-and-CSR hell? Are we collectively and conceptually dead, though unaware of it?

Well, it seems that way to me. It’s not Mark Schwartz’s fault. He has faithfully reproduced our same-old, same-old conversations and has done so with clarifying, though somewhat dated, case studies along the way. The book’s few shortcomings—lack of a bibliography or index, an under-emphasis of global codes and compacts—are minor by comparison. He makes up for it by citing over 500 sources in end notes and providing lists of historic CSR landmarks plus dozens of CSR-related websites. He is to be commended for condensing the whole picture for students, professors, and the occasional executive student.

Still, my question remains: Are we SIMians, IABSians, and SBEians stuck in a conceptual mansion of our own making, doors locked, no windows, no mirrors, talking endlessly to each other in what amounts to a “No Exit” hell?