



**Universität  
Zürich<sup>UZH</sup>**



**Corporate Social Responsibility und die  
Theorie der Unternehmung:  
Eine Einführung in die Theorien der  
erweiterten Unternehmensverantwortung**

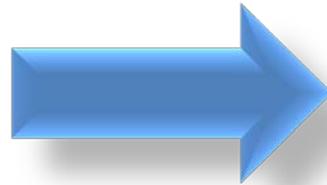
**TIM LEDERMANN  
VERONIKA VIDENOVA**



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4. Historische Entwicklung
5. Kategorisierung
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# 1. Problemstellung



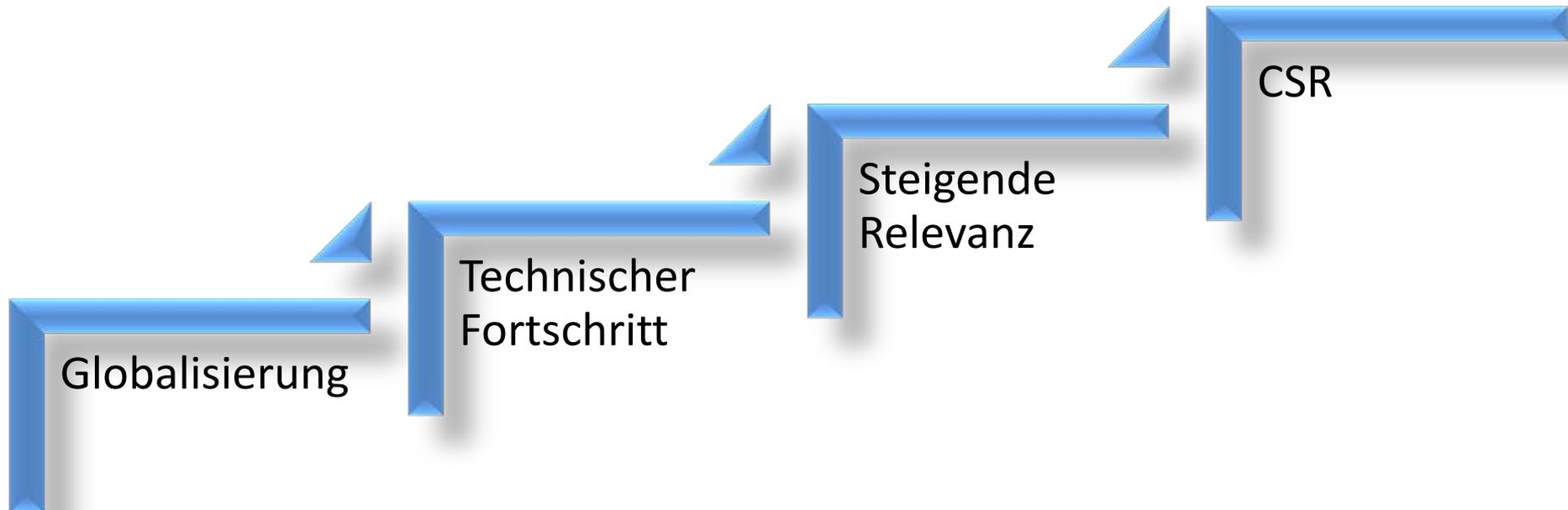
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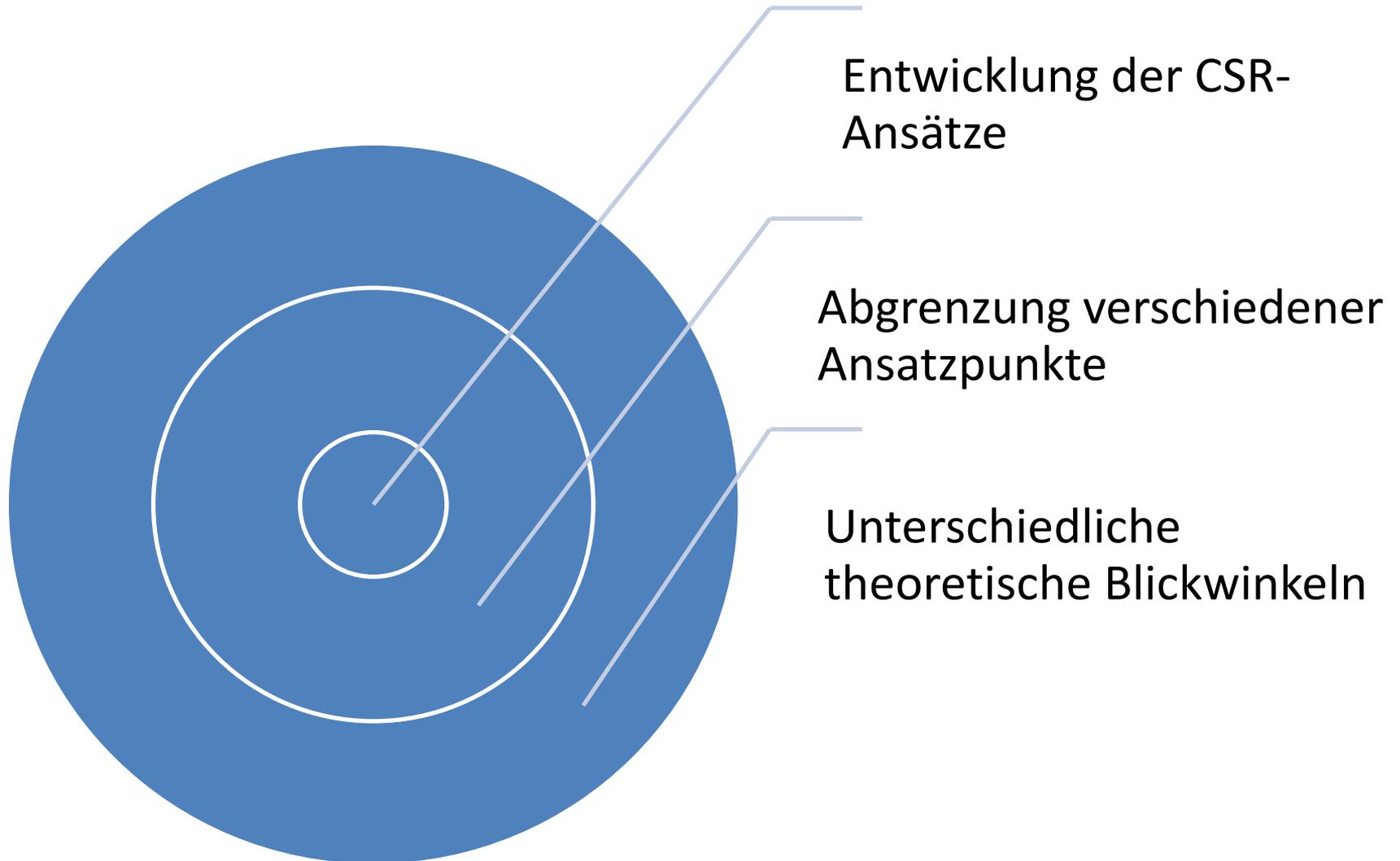




# 1. Problemstellung

CSR definiert das Unternehmenshandeln, welches über die eigentlichen Geschäftstätigkeit und die gesetzlichen Regelungen hinausgeht (McWilliams & Siegel, 2001)







- Historische Entwicklung
- Verschiedene Sichtweisen
- Detaillierte Betrachtung einzelner Kategorien
- Diskussion



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Bowen (1951)

-“It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.”  
(Bowen, 1951, pp. 6)



# Universität Zürich<sup>UZH</sup> 4. Geschichte

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Davis (1960)

Walton (1967)

*-“In short, the new concept of social responsibilities recognizes the intimacy of the relationships between the corporation and society and realizes that such relationships must be kept in mind by top managers as the corporation and the related groups pursue their respective goals .” (Walton, 1967, pp. 18)*



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Johnson (1971)

*-"The goals of the enterprise, like those of the consumer, are ranked in order of importance and that targets are assessed for each goal. These*

Carroll (1979)

*„The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.”*

*(Carroll, 1979, p. 500)*



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- Jones (1980)
- Tuzzolino & Armandi (1981)
- Dalton & Cosier (1982)
- Cochran & Wood (1984)
- Carroll et al. (1985)
- Epstein (1987)

*„Corporate social responsibility relates primarily to achieving outcomes from organizational decisions concerning specific issues or problems which (by some normative standard) have beneficial rather than adverse effects on pertinent corporate stakeholders. The normative correctness of the products of corporate action have been the main focus of corporate social responsibility.” (Epstein, 1987, p. 104)*

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- Wood (1991)
- Carroll (1991)
- Brown & Dacin

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Wood, 1991, S. 694

**Philanthropic Responsibilities**  
*Be a good corporate citizen.*

*„CSR is defined as a company’s  
“status and activities with respect to  
its perceived societal or, at least,  
stakeholder obligations.”” (Brown  
und Dacin , 1997, S. 68 )*

**Economic Responsibilities**  
*Be profitable.*  
The foundation upon which all other rest.

Carroll, 1991, S. 42



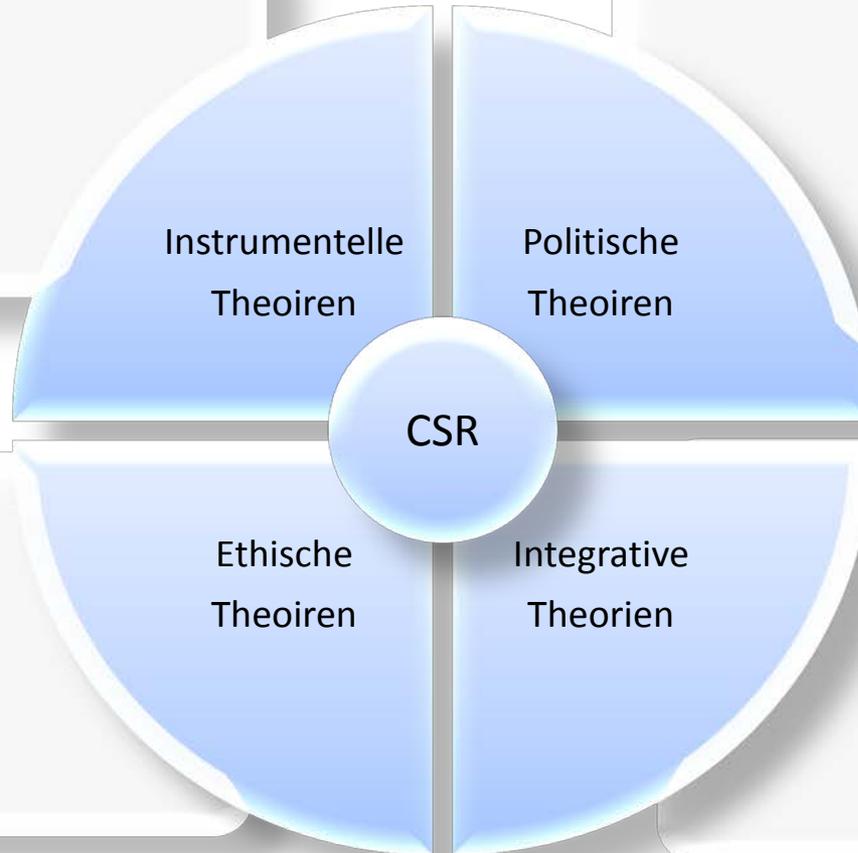
*„...„corporate social responsibility“ or just „social responsibility“... means something, but not always the same thing, to everybody...“*

(Votaw , 1972, S. 25)

# 5. Kategorisierung

- Maximizing the Shareholder Value
- Cause-related Marketing

- Corporate Constitutionalism
- Corporate Citizenship

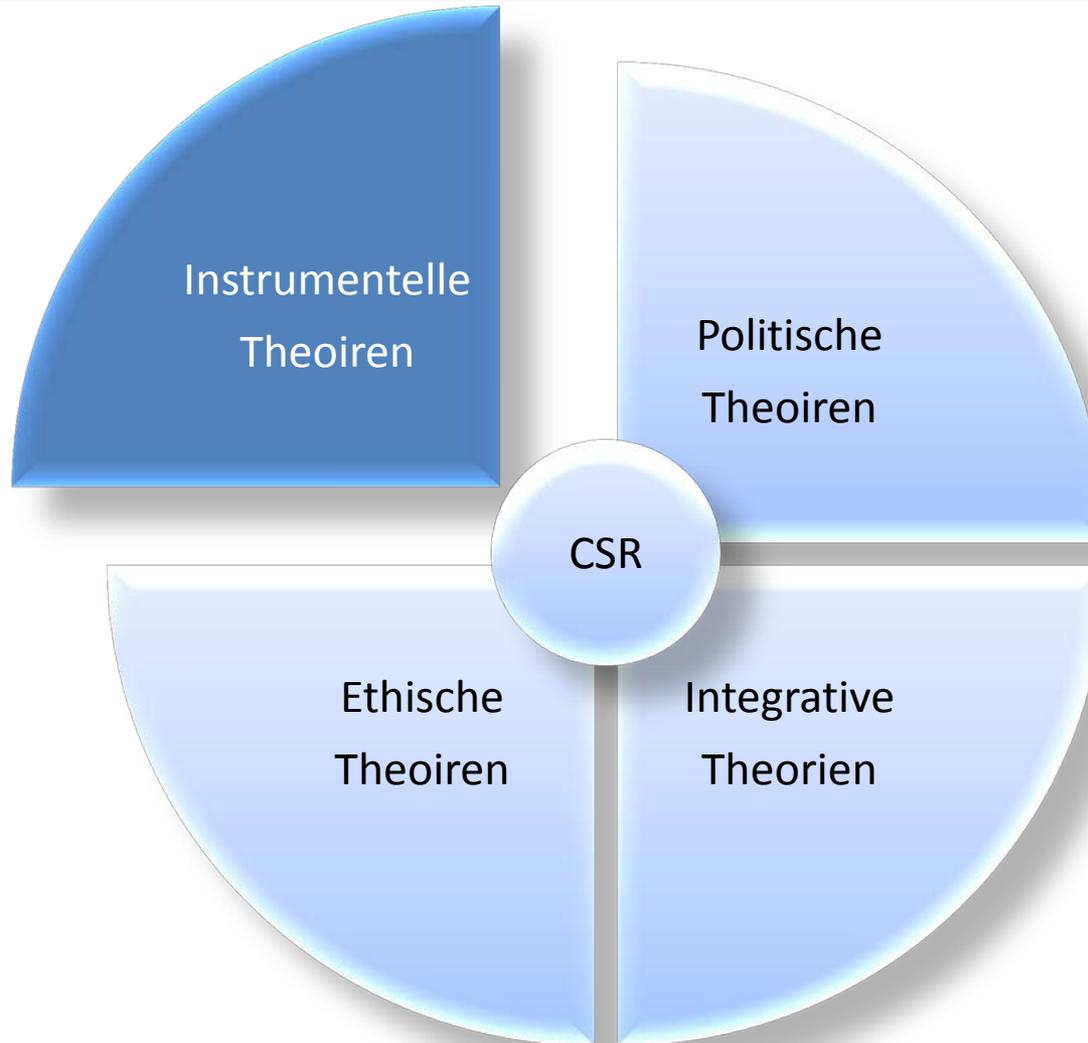


- Normativer Stakeholder Ansatz
- Nachhaltige Entwicklung

- Issues Management
- CSP



# 5. Kategorisierung



## Maximizing the Shareholder Value

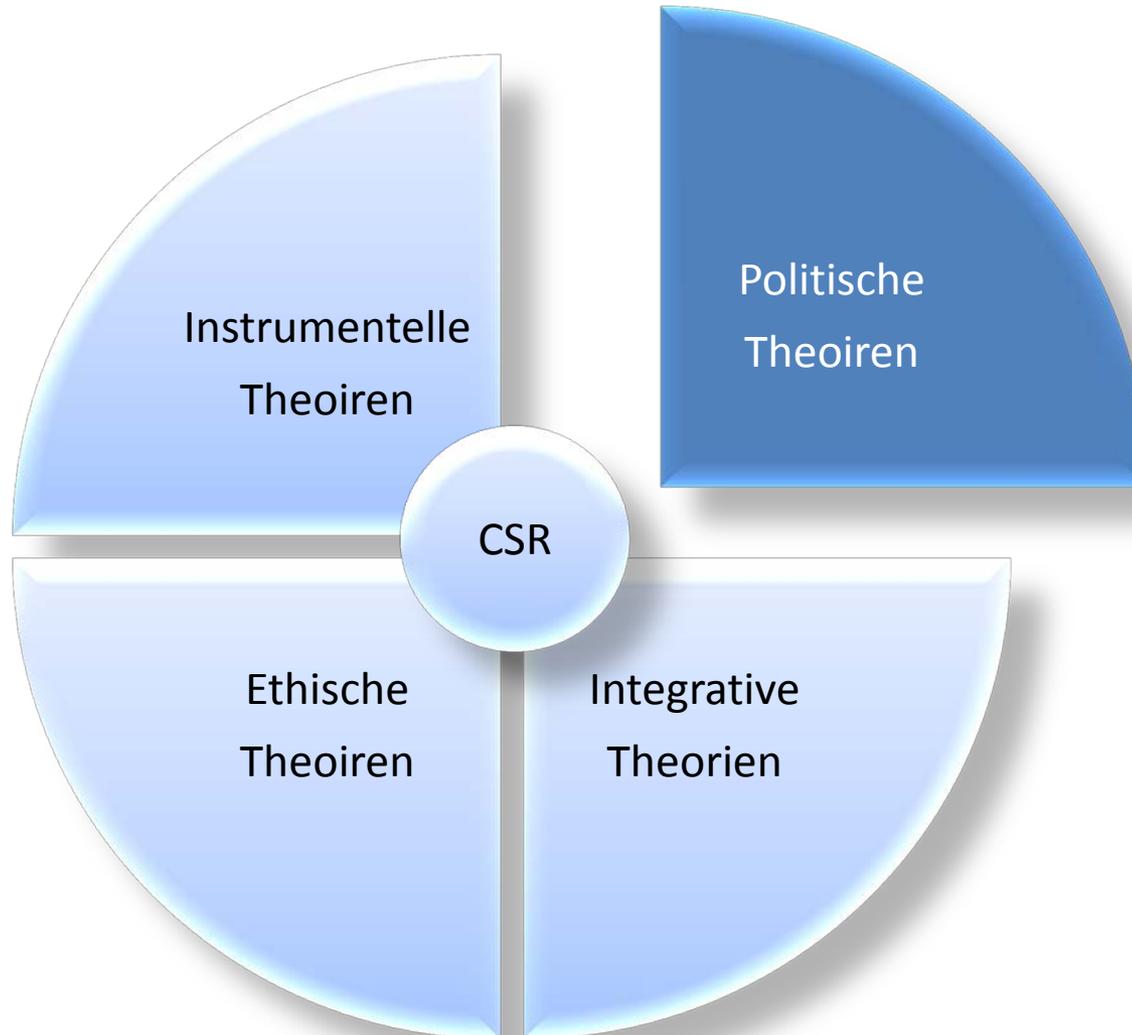
- Maximierung der Shareholder Value als oberes Kriterium zur Bewertung sozialer Aktivitäten (Garriga & Mele, 2004)
- Erfüllung Aktionärsansprüche als primäres Ziel (Klein, 2011)
- Nicht alle Interesse relevanter Stakeholder berücksichtigen

## Cause-related Marketing

*“Cause related Marketing (CrM) can be defined as a strategic positioning and marketing tool which links a company or a brand to a relevant social cause or issue, for mutual benefit “ (Stumpf & Toefl, 2014, S. 15)*

<b>Gesamtunternehmen</b>	<ul style="list-style-type: none"><li>• Absatzsteigerung des Produktes bzw. der Leistungen</li><li>• Ethische Differenzierung vom Wettbewerb</li></ul>
<b>Marketing</b>	<ul style="list-style-type: none"><li>• Verbesserung des Markenimages</li><li>• Steigerung der Kundenzufriedenheit</li><li>• Erhöhung der Kundenbindung</li></ul>
<b>Öffentlichkeitsarbeit</b>	<ul style="list-style-type: none"><li>• Gemeinnützige Unterstützung</li><li>• Demonstration von Verantwortung</li></ul>
<b>Personal</b>	<ul style="list-style-type: none"><li>• Verbesserung des Arbeitgeberimages</li><li>• Erhöhung der Mitarbeiter-Motivation</li></ul>

(Stumpf & Toefl, 2014, S. 17)

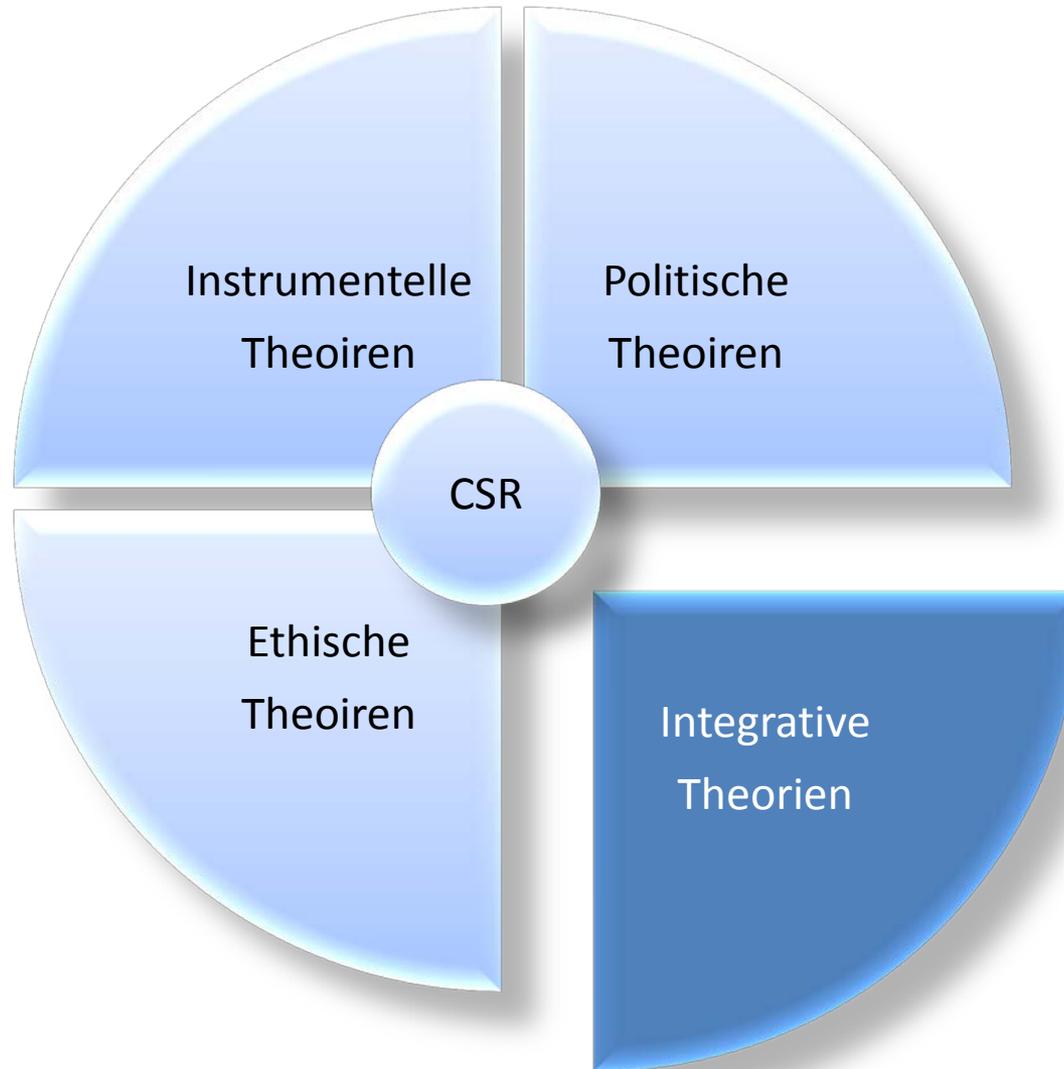


## Corporate Constitutionalism

- Soziale Macht der Unternehmen → Verantwortung
- The social power of equitation
- The iron law of responsibility

## Corporate Citizenship

- Limited View on Corporate Citizenship
- Equivalent View on Corporate Citizenship
- Extended View on Corporate Citizenship



## Issues Management

*“the processes by which the corporation can identify, evaluate and respond to those social and political issues which may impact significantly upon it“*

(Wartick & Rude , 986, 124)

- Minimierung der „Überraschungen“

- Frühwarnsystem für potentielle Umweltgefahren

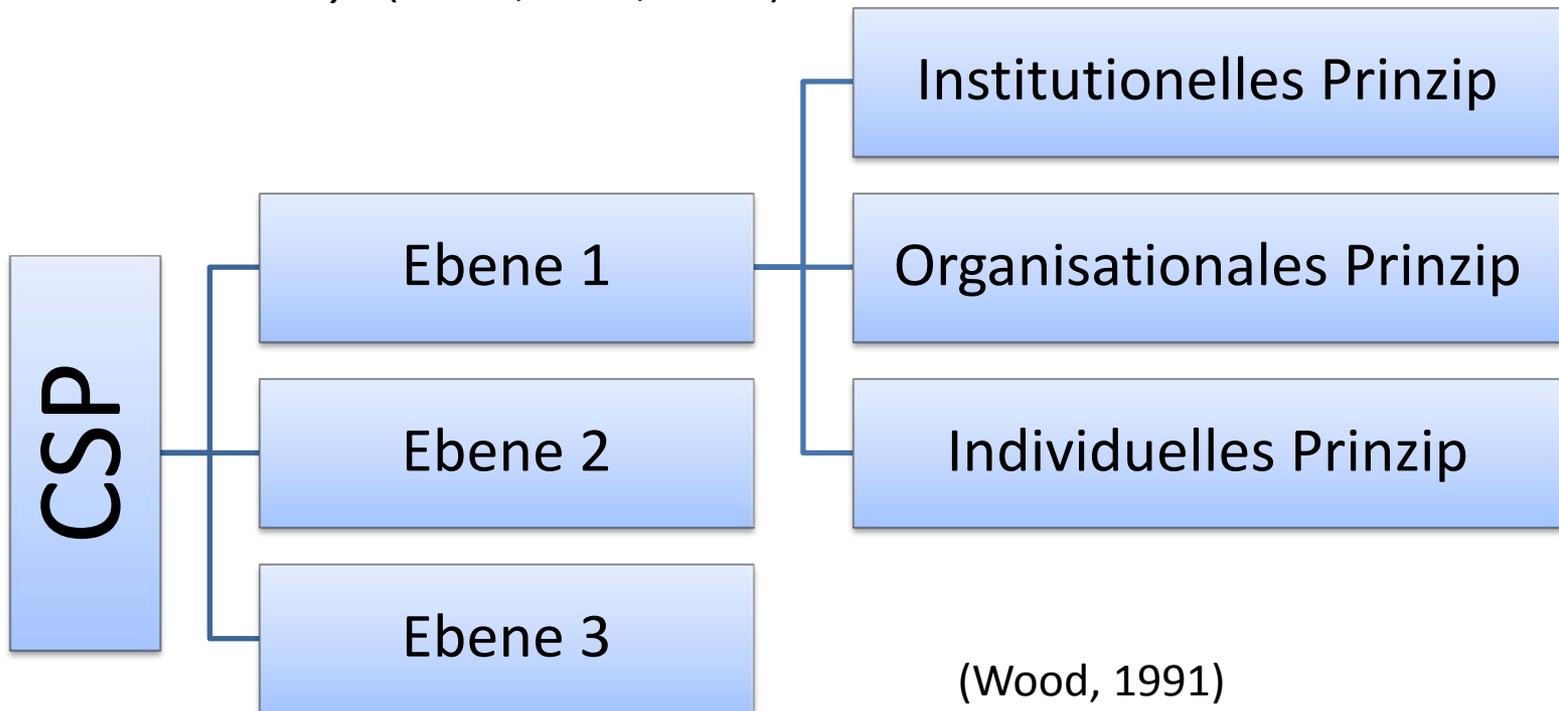
- Risiko-Management-Tool

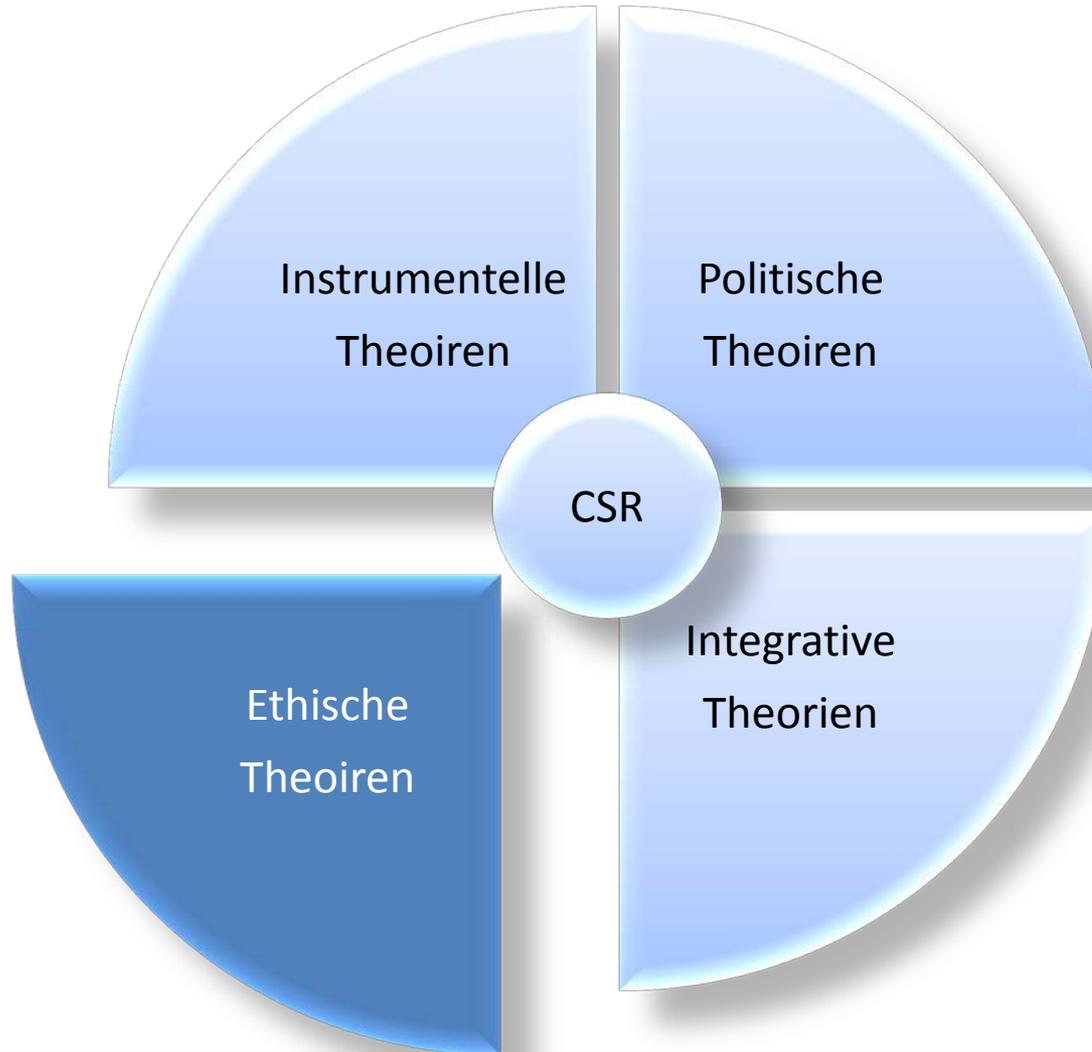


(Weiss, 2009, S. 64)

## Corporate Social Performance

*“Corporate Social Performance is understood as ‘the configuration in the business organization of principles of social responsibility, processes of response to social requirements, and policies, programs and tangible results that reflect the company's relations with society” (Wood, 1991, S.693)*





## Normativer Stakeholder Ansatz

- Stakeholder mit legitimen Interessen an Unternehmen
- Verantwortung in Gesellschaft
- Autonomierechte Stakeholder > Nützlichkeitsüberlegungen Unternehmen



## Nachhaltige Entwicklung

- Umgang mit Umwelt
- Keine Gefährdung zukünftiger Personen



- lang existierendes Untersuchungsthema

- Unterschiedliche Thema-Betrachtungsweisen

- Aufteilung in vier Dimensionen



Lässt sich CSR tatsächlich in der Organisation durchsetzen oder ist sie nur eine PR-Fassade der Unternehmen?

Gibt es andere Theorien, welche in Verbindung mit CSR stehen?



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**Vielen Dank für die  
Aufmerksamkeit**