Table of Contents

This volume is organized into 7 categories for your convenience in locating topically-related papers and other materials from sessions at the conference in Florence:

- Business Ethics (including ideology, property rights, social justice and values)
- Corporate Social Responsibility and Social Performance (including corporate citizenship, corporate philanthropy, social investing, social responsiveness, socially responsible investing, corporate social performance, and stewardship)
- Environmental Management and Regulations (including environmental quality, pollution control, sustainable development, social entrepreneurship, and sustainability)
- **Governance Issues** (including international governance regimes, legal standards, and comparative governance)
- Public Policy, Public Affairs, and Regulation (including business political activity, political contributions, political strategy, and conflict resolution)
- Stakeholder Issues and Theory (including perceptions of reputation, instrumental stakeholder theory, normative stakeholder theory, stakeholder dialogue and stakeholder view)
- Teaching Issues, Research Issues and Other Topics

Within each category, material is listed in alphabetical order by first author's last name. Please see the Author Index at the end of this volume for the complete list of authors.

Included is the Keyword Index to help readers find conference material related to their areas of interest. Each paper has been given a paper number to help users find the material by keyword.

Conference Chair's Comments	iii
IABS Reviewers for the 2007 Conference	V
About these Proceedings Jeanne Logsdon	vii
Acknowledgment of Past Presidents, Conference Chairs, and Proceeding Editors	ix
2006-2007 IABS Leadership	xiii
2007-2008 Incoming Board of Directors and Executive Office	xiv
Keyword Index	557
Author Index	562

BUSIN	NESS ETHICS (including ideology, property rights, social justice and values)
1.	The Perils of the Economic Strategy to Curb Organizational Corruption3 Miguel Alzola
2.	Switching Costs as a Potential Motivator of Organizational Decoupling of Ethical Supplier Commitments
3.	Culture and Social Desirability Bias: Ethical Evaluations by Chinese and Canadian Business Students
4.	Cultural Perspectives of Managerial Ethics and Corruption
5.	A Practical Approach to Managing Ethics and Corruption Across Cultures
6.	A Small Business Leader's Perception on Corporate Responsibility and Business Ethical Concepts: An Application of RGT in Manangement and Social Sciences27 <i>Yves Fassin, Annick Van Rossem, and Marc Buelens</i>
7.	It is Better to Change the Context than the Individual: Kohlberg's Teaching for Economic Morality
8.	Back to Heuristic Questions: A Manager-Friendly Approach to Resolving Cross Cultural Ethical Conflicts
9.	Lessons in Corporate Culture from the Oil-For-Food Scandal: The Power of Transparent Inquiry
10.	Cluelessness about Cluelessness About Ethics: Metacognitive Deficiencies and Inflated Self-Assessments of Ethical "Competence"
11.	Accounting for "Irregular Auditing": An Application of the Triangle Model of Responsibility

12. Insights from Political Theory in the Implementation of Global Business Ethics55

Vanessa Hill and Conrad C. Daly

13. A Comparison of Value Conflicts Between Students and Workers	57
14. Ancient Corruption in Modern Organizations	61
15. Bullying in the Workplace: Challenges to Preserving Ethical Organization	67
16. Positive Deviance on the Ethical Continuum: Green Mountain Coffee as a Case Study in Conscientious Capitalism	72
17. When Does Business Ethics Pay - And When Doesn't It?	76
18. Person Values and Negotiation Performance	83
19. Patterned Moral Behavior: A New Approach to Practice and Research in Organizational Ethics	87
20. Escaping the Ethical Incident Pit	93
CORPORATE SOCIAL RESPONSIBITY AND SOCIAL PERFORMANCE (including corporate citizenship, corporate philanthropy, social investing, social responsiveness, socially responsible investing, corporate social performance, and stewardship)	-
21. Emerging Corporate Social Responsibility Thinking in Developing Countries: Increased Societal Expectations or Process of Knowledge Transfer?	101
22. The Unconscious Element of Corporate Citizenship: A Psychoanalytical Perspective <i>Martina Battisti</i>	107
23. Can Social Responsiveness Capabilities Deliver Competitive Advantage in Industry Settings? An Empirical Study of the Electricity Generation Industry in Victoria, Australia	113
24. Influences on the Scope of Corporate Disclosure Programs: Preliminary Findings Cynthia Clark Williams	118

25. The Benefits of Structural Equation Modeling for Developing and Testing Corporate Social Performance Theory	121
Mark Cordano, Stephanie Welcomer, and Andrew Griffiths	
26. Evaluating the Impact of NGO Activism of Corporate Social Responsibility: Cases from Europe and the United States	126
27. Hypocrisy, Idealism and Serendipity in "Corporate Governance and CSR"	
Communication and Ethics	132
28. What are the Key Factors That Affect the Design of Corporate Responsibility Performance Measurement Systems? David Ferguson and Lance Moir	138
29. Awareness: The Missing Link Between Corporate Social Performance	
and Performance	144
30. Business and Society Scholarship: Fit to be Institutionalized?	149
31. Advising the Practitioner: How Academics Can Shed Light on the "What, How, and Why of Corporate Responsibility"	151
32. Corporate Responsibility and Corporate Reputation: Two Separate Concepts or Two Sides of the Same Coin?	157
33. Canadian Corporate Social Responsibility Reports: Practitioner Responses to (Selected) Academic Ideas	162
34. The Need for a Systematic Approach to Corporate Social Responsibility	168
35. Employment and People with Disabilities: Possibilities and Limitations of CSR in Japan	174
36. CSR Initiatives of Japanese Multinational Enterprises in a Developing Country: Cases from the Philippines	179

37.	Corporate Social Responsibility for Peace Building: Exploring Cases of Mindanao	183
38.	Japanese Women: Towards Inclusion?	188
39.	Putting Corporate Responsibility into Practice: Examining the Gap Between Strategic Plans and Operational Actions	192
40.	Sustainable Development? Business Rhetoric of Sustainability in Finnish Corporate Disclosures 1985-2005	197
41.	Overcoming Calimero: Complexes in Small Business Social Responsibility	203
42.	Corporate Philanthropy: Drawing on Countervailing Notions for Social Research Tyron Love	209
43.	Corporate Social Responsibility: A Catalyst for Progressive Change in the US Energy Sector? Diana Mangalagiu	212
44.	Business-Society Relationship: A New Framework for Societal Marketing Concept <i>Lalita A. Manrai and Ajay K. Manrai</i>	218
45.	Corporate Responsibility as an Arena for Partnered Governance: From the Business to the Public Policy Case	222
46.	Navigating the Social Governance Gap: An Exploration of Rio Tinto's Administration of Citizenship Rights Benjamin A. Neville and Trevor Goddard	228
47.	The Corporate Social Performance Content of Innovation in the UK	234
48.	. How Do Managers Choose CSR Strategy: Country Risk and CSR Strategy Choice <i>Linda C. Rodríguez</i>	240
49.	Formal vs. Informal CSR Strategies: An In-Depth Analysis of Italian Micro, Small, Medium-Sized, and Large Enterprises	245

50.	Modeling Socially Responsible Behavior in Small Businesses	251
51.	Change Caused by CSR-PPPs on Participating Companies: Hypotheses for the Large Retailer Industry Sector	255
52.	Social and Business Strategies: Possible Synergy Between Economic Profit and Social Value Daniela Toro and Joan Mundet	260
53.	The Contributions of the Energy Industry to the Millennium Development Goals: Model Proposal and Evaluation of Current Implementation	266
54.	The Double Edge of Legitimation: The Micro Dynamics in Framing Corporate Community Involvement Judith van der Voort and Lucas Meijs	271
55.	Assessing Milton Friedman's View of CSR: Theory Versus Pragmatism in Advising Practitioners	277
56.	Constrained Multiple Goal Optimization as a Theory of the Firm	283
57.	Using Industry Analysis to Develop Boundary Conditions for Responding to the Social Environment	289
	RONMENTAL MANAGEMENT AND REGULATIONS (including environmental, pollution control, sustainable development, social entrepreneurship, and sustainability	
58.	Doing Good and Doing Business: Social Innovation and University Partnerships Frances M. Amatucci and Albert H. Mercer	297
59.	Promoting Sustainability Through Community-Based Enterprise in Ecuador	301
60.	Supply Chain Management and the Natural Environment: New UK Evidence	306
61.	Accountability and Emissions Allowance Trading: Lessons Learned from the U.S. Electric Utility Industry	312

62. Environmental Performance Implications of Certified Management S in Mexico: ISO 14001 and Clean Industry	
63. The Sustainability Reporting of Municipalities: A Fad, Mimicry or True Development?	
Matias Laine, Hannele Mäkelä, Salme Näsi, and Oana Aposi	tol
64. Growing the New "Hemp' Age" - Alternative Responsible Business Monica Macquet	Models324
65. Finance and Sustainability: Charting the Future of Socially Responsi in the Asia-Pacific Region	_
GOVERNANCE ISSUES (including international governance regimes, leg comparative governance)	gal standards, and
66. The Dialectics of Entrepreneurial Leadership. Toward a Dynamic Those of Corporate Governance	333
67. Activist Group Tactics to Influence Companies	339
68. Women on Corporate Boards: A Comparative Analysis of 50 Counting Johanne Grosvold and Stephen Brammer	ries345
69. A Network Analysis of Shareholder Activism	351
70. Gildan Inc.: Influencing Corporate Governance in the Textile Sector <i>Marie-France BTurcotte, Stéphane de Belleeuille, and Fran</i>	
71. Adherence to Societal Norms: The Case of the Dutch Corporate Gov Gerwin vad der Laan, Hans van Ees and Arjen van Witteloos	
PUBLIC AFFAIRS, PUBLIC POLICY, AND REGULATION (includin activity, political contributions, political strategy, and conflict resolution)	g business political
	Credit371
Gustavo Barboza, Miguel Olivas-Lujan, and Sandra Trejos	

Program Approval Process Protect the Public by Assuring Quality?	377
74. War, Incorporated: Private, Unaccountable and Profitable	383
75. Business Strategy in Innovation Policy	389
76. Business and Violent Conflict	394
77. Links Between Corporate Political Resources, Strategy and Performance in the Netherlands and Finland	400
78. Development and Measurement of Corporate Political Activity: Indications of a Path-Dependent Development Jan Siedentopp	406
79. The Evolution of Non-Market Strategies in a Changing Regulatory Environment Mika Skippari and Päivi Holmlund	412
STAKEHOLDER ISSUES AND THEORY (including perceptions of reputation, instrum stakeholder theory, normative stakeholder theory, stakeholder dialogue and stakeholder vie	
80. Behind CSR: Mutual Perceptions in Multi-Stakeholder Dialogue	419
81. A Tale of Two Boycotts: A New Look at the Necessary Ingredients for Consumer Activism D. Kirk Davidson	425
82. Stakeholder Risk as Experienced by Non-Shareholder Stakeholders: An Ethical Analysis and Risk Magnitude Model	431
83. The Sequential Patterning of Tactics: Institutional Activism in the Global Sports Apparel Industry, 1988-2002	437
84. Structure and Agency in Firm-Stakeholder Networks	443

85. De	ecentered Stakeholder Theory: Toward a Research Agenda	.448
86. Al	truism (Stakeholder Theory) Versus Business Ethics	.453
87. A	Political Framework for Examining Stakeholder Interactions in Organization Fields James E. Mattingly and Harry T. Hall	.457
88. Ev	valuating the Social Impact of Bottom of the Pyramid Businesses	.463
89. Th	ne Role of the Mass Media As Stakeholders In Conferring Corporate Legitimacy Irène Perrin	.467
90. Sta	akeholder Relations as a Corporate Core to Operate, Compete and Innovate	.470
91. Ho	ow Stakeholder Relations Impact Corporate Strategy - An Empirical Investigation Sybille Sachs, Edwin Rühli, and Veronika Mittnacht	.476
92. Ex	aploring the Influence of Religion and Cultural Values on the Evolution and Management of Firm-Stakeholder Ties: The Case of Iran's Textile Industry Nasanin Siavoshi and Natasha Vijay Munshi	.482
TEACHI	NG ISSUES, RESEARCH ISSUES AND OTHER TOPICS	
93. Int	troduction to the Case Workshop	.491
94	IBM Argentina: Competing with Corruption?	.493
95	The Chlorine Spill of 2005 Case Study	.495
96	Sustainability and Environmental Standards: Seeking Competitive Distinction Damaì Lovina Villas Case & Teaching Note Nicole Darnall and Mark B. Milstein	
97	Getting Smoke off the Screen: The Smoke Free Movies Initiative	.499
98	Managing by Deception: Leaks and Lies at Hewlett Packard	.501

99. Wal-Mart Stores, Inc.: Is it a Good Corporate Citizen?	503
100. Grenada Chocolate Company Deliciously Responsible	504
101. The Gateway to Gambling	506
102. Google, Inc.: "Figuring Out How to Deal with China"	508
103. The Really Good Buffalo Project: A "Values Added" Project Case Study	509
104. BP'S Beyond Petroleum Campaign: Challenges of Sustaining a Green Branding Strategy Jacob Park	511
105. The James Hardie Group and Asbestos Compensation (Abridged)	513
106. Leadership and Ethics Lessons from Katrina: A Case Study of the Fairmont Hotel's Response to Hurricane Katrina	516
107. Leadership and Small Business	518
108. Teaching Ethics to Business Professors	521
109. Teaching Business Ethics and the Social Environment for Business Ethics	524
110. GLOBE Data in Business and Society Research?	530
111. When We Teach About "Base of the Pyramid" Business, Are We Teaching a Different Theory of Business in Society? R. Bruce Paton and Jason Harris-Boundy	534
112. Learning to Teach from the Heart: Finding Meaning through Reflection and Affect Learning in Business Ethics and Society Classes	

113. Business Ethics Training Using 'The Difficult Hiring Decision' Case: Lessons Learned	541
Mark S. Schwartz	
114. Enhancing Ethics Education at an Australian University: Griffith Business School's Ethics Education (GBSEE) Project	545
115. Pitfalls and Bridges: Challenges in Teaching Business Ethics	551