

Boston University Questrom School of Business

SUSILO
SYMPOSIUM
2017

FOR ETHICS IN THE GLOBAL ECONOMY

JUNE 15-17, 2017

BOSTON
UNIVERSITY

SUSILO INSTITUTE FOR ETHICS IN THE GLOBAL ECONOMY



The Susilo Institute for Ethics in the Global Economy was established in 2014 through a generous gift from BU alumni parent and Indonesian businessman Harry Susilo. As the Questrom School's first permanently endowed institute, the Susilo Institute promotes dialogue and debate through scholarly work in global ethics and through teaching cross-cultural business practices that focus on ethics in both Western and Eastern cultures

Harry Susilo was born in Jakarta, the son of Chinese parents. He is the founder and chairman of the Sekar Group, established in 1966 and based in Surabaya, Indonesia. Sekar comprises a number of companies involved in manufacturing in the fisheries and food sectors, aquaculture, agriculture, food distribution, trading, finance, and tourism. Its products include frozen marine products, crackers, seasonings, cashew nuts, and many others. Susilo is also chairman of All Bluesky Enterprise Pte Limited, a trading company based in Singapore.

A member of the Boston University Questrom School of Business International Dean's Advisory Board and the President's International Advisory Board, Susilo is the father of BU graduates Finna Susilo (Questrom '98) and Fanni Susilo (CAS '00). "Harry Susilo is a longtime friend of BU. He, and his commitment and gracious support, will positively impact Questrom and BU and inform the essential conversation on global ethics for decades to come," says Kenneth W. Freeman, Allen Questrom Professor and Dean.

The Susilo Institute develops ethical capacity in today's and tomorrow's global business decision-makers to lead with integrity, inspire courage through action, and use their voices boldly to impact their organizations and the world.

"My earnest hope is that the University can promote the study of business ethics to serve as the compass for future commerce, to instill more caring in the world, and to allow everyone with a dream to be able to realize that dream and achieve their lifelong goals." — Harry Susilo

**THURSDAY
JUNE 15**

12:00PM–5:00PM

SITE VISITS (OPTIONAL)

Aeronaut Brewing (14 Tyler Street, Somerville)
Bright Horizons (185 Dartmouth Street, Boston)
Fenway Park (4 Yawkey Way, Boston)
Panera Cares (3 Center Plaza, Boston)

5:00PM–7:30PM

REGISTRATION AND WELCOME RECEPTION

Hotel Commonwealth (528 Commonwealth Avenue)

**FRIDAY
JUNE 16**

**ALL EVENTS AT BU QUESTROM
595 COMMONWEALTH AVENUE**

8:00–9:00AM

CONTINENTAL BREAKFAST

Rooms 428-430

9:00–9:30AM

INTRODUCTION AND ACKNOWLEDGMENTS

Auditorium Level G

9:30–10:30AM

“IS IT PROFITABLE TO PERSUADE WITH PURPOSE?”

Auditorium Level G

- Fred Foulkes (Boston University Questrom School of Business)
- Sarah Burnett (Panera Bread)
- Nicole Green (CVS Minute Clinic)

10:30–10:45AM

BREAK

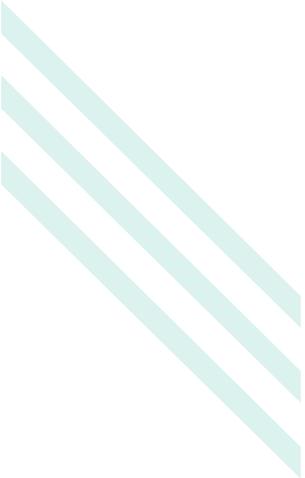
10:45AM–12:00PM

CONCURRENT SESSIONS A

SESSION A.1: THE ROLE OF CORPORATIONS IN SOCIETY I

Room 404

- “Creating Enduring Economic and Social Value through Impact Focused Organizations,” *Eduardo Tugendhat (Palladium)*
- “Does It Matter Whether Corporations Are Part of the Basic Structure of Society?,” *Brian Berkey (University of Pennsylvania)*
- “The Ethics of Intracorporate Behavioral Ethics,” *Todd Haugh (Indiana University, Kelley School of Business)*
- “Multinational Enterprises as Agents of the Dynamics of Host Country Institutions: Foreign Direct Investment and Corporate Social Responsibility,” *Ying Liu (Boston University)*



SESSION A.2: PUBLISHING IN BUSINESS ETHICS JOURNALS TODAY

Room 419

- Bruce Barry (Editor in Chief, *Business Ethics Quarterly*)
- Chris Cowton (Past Editor, *Business Ethics: A European Review*, 2004-2013)
- Robert Frederick (Editor, *Business and Society Review*)
- Julie A. Nelson (Editor, Economics and Business Ethics Section of the *Journal of Business Ethics* and Past Associate Editor, *Feminist Economics*)

SESSION A.3: BENEFIT CORPORATIONS IN THE GLOBAL ECONOMY

Room 406

- Peter Coffin (*Breckinridge Capital Advisors*)
- Daryl Koehn (*DePaul University*)
- Chris Schaffner (*Green Engineer, Inc.*)
- David Steingard (*Saint Joseph's University*)

12:00–1:15PM LUNCH AND DISCUSSION

Rooms 428-430

1:15–2:30PM “WHY GOOD PEOPLE DO BAD THINGS”

Room 208

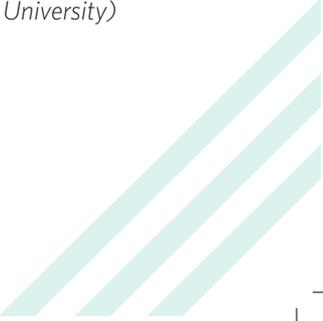
- Professor Francesca Gino (*Harvard Business School*)

2:30–2:45PM BREAK

2:45–4:15PM CONCURRENT SESSIONS B

SESSION B.1: PUSHING THE EDGE

Room 412

- “Breaking the Law Under Competitive Pressure,” *Robert Hughes (University of Pennsylvania)*
 - “Encountering Ethics at the Limits of Codes of Practice,” *Peter Edward (Newcastle University Business School)*
 - “Nonconsequentialism and the Permissibility of Risk Imposition,” *Nien-hê Hsieh (Harvard University)*, *Rosemarie Monge (University of St. Thomas)*
 - “Risky Pay and the Global Financial Crisis: Who’s Responsible?,” *Jeffrey Moriarty (Bentley University)*
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SESSION B.2: THE ROLE OF CORPORATIONS IN SOCIETY II

Room 419

- "Ethics under Pressure?," *John Cary (Marist College), Pablo Rivas (Marist College)*
- "Hybrid Entities and the Psychological Contract with Employee-Stakeholders," *Norman Bishara (Stephen M. Ross School of Business at the University of Michigan)*
- "The Practice of Pharmaceuticals and the Moral Responsibility to Expand Access to Investigational Drugs," *Michael Buckley (City University of New York, Lehman College), Collin O'Neil (City University of New York, Lehman College)*

SESSION B.3: INNOVATION AND CSR

Room 414

- "Carbon Disclosures, Carbon Outsourcing, and Firm Performance," *K. Kathy Dhanda (Sacred Heart University); Mahfuja Malik (Sacred Heart University)*
- "How Does Strategic CSR Trigger Innovation along the Value Chain? A Case Study on Hainan Airlines," *Hao Chen (Tsinghua University School of Economics and Management)*
- "The Radical Organizational Implications of the Legitimacy Argument for Marginal Social Strategies," *Gastón de los Reyes (George Washington University School of Business), Markus Scholz (FH Wien der WKW, University of Applied Sciences, Vienna)*

4:15–4:30PM BREAK

4:30–5:45PM CONCURRENT SESSIONS C

SESSION C.1: ENTREPRENEURSHIP, ETHICS, AND VALUES

Room 412

- "Buddhism and Time Allocation in New Ventures of Chinese Entrepreneurs," *Zuhui Xu (Shanghai University of Finance and Economics)*
- "Explaining Institutional Entrepreneurship: The Case of Certification Schemes for Product Markets," *Kristin Sippel (Harvard Business School)*
- "A Typology of Confucian Values, Ethics and Culture: Implications for Management," *Abhijit Roy (University of Scranton), Pallab Paul (University of Denver)*
- "When Family Firms Go Bad," *Claudia Gabbioneta (Newcastle University)*



**SESSION C.2: BUILDING A CULTURE OF TRUST
(INCLUDING THE ASIAN EXPERIENCE):
INTERACTIVE SESSION**

Room 419

- Marc Cohen (*Seattle University*)

**SESSION C.3: IDENTIFYING AND ADDRESSING
INHERENT BIAS**

Room 414

- René Salazar (*University of Texas Austin*)
- Astha Singhal (*Boston University Goldman School of Dentistry*)
- Remi Trudel (*Boston University Questrom School of Business*)

5:45–6:00PM BREAK

6:00–7:30PM NETWORKING RECEPTION

Rooms 426-428

**SATURDAY
JUNE 17**

**ALL EVENTS AT BU QUESTROM
595 COMMONWEALTH AVENUE**

8:30–9:30AM CONTINENTAL BREAKFAST

Rooms 428-430

9:30–10:45AM PLENARY SESSION 3

**“International Ethical and Legal Framework for Medical
Product Development: Is There Room for Improvement?”**

Room 406

- Jonathan Woodson (*Boston University Initiative for Health System Innovation and Policy*)
- Michael Grodin (*Boston University School of Public Health*)
- Yvonne Maddox (*Uniformed Services University*)
- Todd Rasmussen (*United States Combat Casualty Care Research Program*)

10:45–11:00AM BREAK

11:00AM–12:15PM

CONCURRENT SESSIONS D

SESSION D.1: PRESSURE AND INFLUENCE: SHORT-TERM AND LONG-TERM CORPORATE PERSPECTIVES

Room 412

- “Health Care Reform as a Prism Through Which to View Business Philosophies,” *David Jacobs (Morgan State University)*
- “How Companies and Organizations Use a Sales Ethics Approach to Succeed in Modern Markets,” *Alberto Aleo (Passodue), Alice Alessandri (Passodue)*
- “Integrating Sustainability into Project Management Practices: The Perspective of Professional Institutions,” *Luca Sabini (Newcastle University Business School)*
- “The Practitioner’s Point of View: Influencing Behavior within a Company,” *Andrew Reisman (Ernst & Young LLP)*

SESSION D.2: ADAPT, RESPOND, INNOVATE

Room 419

- “How to Integrate Corporate Social Responsibility in Multinational Enterprises?,” *Laurence Vigneau (Newcastle University)*
- “Organizational Responses to Societal Moral Hazards: A Moderating Analysis of Corporate Social Responsibility,” *Qinqin Zheng (Fudan University)*
- “Strategic Determinants of Business Group CSR,” *Anish Sugathan (Indian Institute of Management - Ahmedabad)*
- “What Is in the Title of an Organization’s Corporate Social Responsibility Report? Symbolic Isomorphism in Institutional Spheres, 1999-2015,” *Ying Liu (Boston University Questrom School of Business)*

SESSION D.3: FOOD SUSTAINABILITY

Room 414

- David Frank (Aramark)
- Matt Rogers (Aramark)
- Matthew Thompson (Aramark)

APPENDIX

ABSTRACTS & BIOS

“IS IT PROFITABLE TO PERSUADE WITH PURPOSE?”

ABSTRACT Hear from two pioneers in purpose-driven strategy. Learn from Panera Bread about how purpose is baked into almost everything the company does from donating surplus food to sourcing suppliers. CVS Health has changed their strategy over time to become a more purpose-driven and health-conscious company. Learn from their challenges, successes, and ideas about persuading with purpose.

- PANELISTS**
- **Fred Foulkes** is a professor of organizational behavior at BU Questrom and founder and director of the Human Resources Policy Institute (HRPI), a partnership between Questrom School of Business faculty and over 45 senior human resources executives. Author of multiple articles, cases, and books, including *Creating More Meaningful Work*, Fred serves as a director of Panera Bread and was named a Fellow of the National Academy of Human Resources (NAHR), the human resources profession’s highest honor for outstanding achievement.
 - **Sara Burnett** serves as the Director of Wellness and Food Policy at Panera and is responsible for the policies that shape the company’s perspective and commitments on food issues. Throughout her 12 years with Panera, she has overseen the development and execution of several Panera programs including their Clean Food initiative and the Raised Without Antibiotics program. In addition Burnett manages the key relationships with suppliers, industry representatives, academic and NGO stakeholders in order to lend support to their efforts but also to gain knowledge about key issues.
 - **Nicole Green** brings 20 years of healthcare experience in strategic planning, operations management and organizational change management. She currently serves as Director of Strategic Alliance for CVS Health MinuteClinic. She leads business strategy, implementation and relationship management for 70+ health system collaborations across the country. She led the recently announced program with the VA that offers MinuteClinic services to Veterans in Phoenix. Nicole joined MinuteClinic in 2012 after 14 years in leadership positions at Partners Healthcare, most recently the Director of Business Transformation for Massachusetts General Hospital PO and Partners Healthcare Revenue Cycle.

SESSION A.I: THE ROLE OF CORPORATIONS IN SOCIETY I

ABSTRACTS

- **“Creating Enduring Economic and Social Value through Impact Focused Organizations.”** Companies and governments are facing strong backlash as anxiety rises over growing inequality, globalization and competition for limited resources. We are entering into the era of the Impact Economy when commercial, social and environmental goals are inextricably linked. Palladium has developed a new way of thinking about the creation of enduring social and economic value across multi-actor systems. We call this Positive Impact. In this presentation, develop Positive Impact through a specific case study example of a business led system – the Uganda Maize Alliance. Transformative economic value has been created at the level of impoverished farmers by linking them to high value markets through a company that is building forward and backward linkages, incentivizing investment in technology and building capacity needed to create value through productivity and quality. Measuring the value at the level of each actor builds trust, supports key behavior changes and facilitates further investment.
- **“Does It Matter Whether Corporations Are Part of the Basic Structure of Society?”** In recent years a number of business ethicists have considered whether work in political philosophy can shed light on important questions within business ethics. I aim to contribute to this discussion by clarifying the ways in which Rawlsian theory can, in my view, apply to corporations and corporate governance, as well as highlighting the limits of the Rawlsian approach. I argue that while those who have suggested that a Rawlsian view cannot have any implications for corporate governance regulation are mistaken, others who have defended Rawlsian approaches should not, given their own motivations for seeking a view that addresses issues of corporate governance, be satisfied with what the Rawlsian view can offer. I suggest that it is necessary to take seriously a view according to which principles of justice apply directly to corporations and so constrain the permissible range of corporate governance practices even in the absence of legal constraints.



SESSION A.I: CONTINUED

- **“The Ethics of Intracorporate Behavioral Ethics.”** This paper undertakes an analysis of the role of “behavioral ethics nudging” in corporate compliance. This type of private nudging, which entails the use of choice architecture by companies to make employees more ethical, is at the cutting edge of compliance. Viewing the issue from an empirical and normative lens, the article finds that while nudging offers important compliance opportunities, it must be implemented with caution. That is because nudging employees to be more ethical is conceptually distinct from public policy nudges popularized as a way of promoting public welfare. Moreover, the practice may violate deeply held notions of personal autonomy, especially when it capitalizes on employees’ cognitive irrationalities. Put another way, behavioral ethics nudging may be problematic for what it cannot and should not do, calling into question its growing use as a compliance strategy.
 - **“Multinational Enterprises as Agents of the Dynamics of Host Country Institutions: Foreign Direct Investment and Corporate Social Responsibility.”** In this study I focus on examining how the presence of foreign multinational enterprises (MNEs) influences host countries’ overall extent of corporate social responsibility (CSR) activities via the mediation effect of the dynamics of a host country’s national institutions. I conduct a bootstrapped test of mediation analysis across countries. The findings show that the presence of foreign MNEs enhances a host country’s overall extent of CSR activities. This relationship is fully mediated by the dynamics of a host country’s national institutions based on the integrated sample of both developed and developing countries as well as on the subsample of developed countries only. The findings offer implications for policy makers and economic developers about MNEs’ inherent advantages of improving host countries’ institutional environment and the diffusion of CSR activities. To achieve a country’s goals in terms of societal development, scholars, practitioners and policy makers should interact and focus greater attention on launching feasible and effective policies to encourage foreign direct investments, and forming effective national institutions to accommodate domestic firms’ adoption of CSR activities.
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PANELISTS

- **Brian Berkey** is an assistant professor of Legal Studies and Business Ethics in the Wharton School at the University of Pennsylvania, and holds a secondary appointment in the Department of Philosophy at Penn.
- **Todd Haugh** is an Assistant Professor of Business Law and Ethics at Indiana University's Kelley School of Business. Professor Haugh teaches and writes on white collar crime, federal sentencing, and business ethics topics. He is a former Supreme Court Fellow, federal law clerk, and white collar criminal defense attorney.
- **Ying Liu** is a Post Doctoral research associate working at Susilo Institute for Ethics in the Global Economy, Questrom School of Business, Boston University. Her current research interests are in the intersection of business and society, paying special attention to how the presence of multinational enterprises influences domestic firms' corporate social responsibility behaviors.
- **Eduardo Tugendhat** is Director of Thought Leadership at Palladium spearheading the design and execution of Positive Impact strategies that create enduring economic and social value across complex multi-actor systems. Previously he was CEO of CARANA Corporation which implements business solutions to development problems. Mr. Tugendhat is a graduate of Harvard University with a Masters from University of Wisconsin, Madison.

SESSION A.2: PUBLISHING IN BUSINESS ETHICS JOURNALS TODAY

ABSTRACT

The purpose of this panel is to unpack the sometimes murky world of scholarly publishing, with editors representing four of the key business ethics journals in the field. While there is evidence that students gravitate toward research institutions and that research is one component that contributes to effective teaching, getting published today is harder than ever. As competition for academic positions becomes ever more fierce, and standards once hired have skyrocketed, we look to each other – colleagues in the academy – for support and development on the challenging road ahead. Several of our colleagues are joining us to share their experience in the field as key decision-makers, along with years of publishing themselves. This panel will strive to examine subjects including:

- The future and value of the peer review process;
- The balance in business ethics scholarship (and publishing) between practical and theoretical scholarship;
- How current trends in the ethics of empirical social science publishing (issues of replication, p-value testing/ p-hacking, and publication bias, etc.) might be or are playing out in publication of empirical work in ethics journals;
- What is really meant by “interdisciplinarity”;
- When is it appropriate (or not!) to challenge an editor’s decision; and
- How any particular paper might have the greatest chance of success in the review process.

PANELISTS

- **Bruce Barry** (Editor in Chief, *Business Ethics Quarterly*) is a professor of management at Vanderbilt University. His research on ethics, conflict, justice, and power is published in numerous scholarly journals. He is the author of a book on the First Amendment and employment, and co-author of three books on negotiation.
- **Chris Cowton** (Past Editor, *Business Ethics: A European Review*, 2004-2013) is Professor of Financial Ethics at the University of Huddersfield. He was previously Professor of Accounting (1996-2016) and Dean of the Business School (2008-2016). Chris is currently on 15 editorial boards and has reviewed for nearly 50 other journals.

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- **Robert Frederick** (Editor, *Business and Society Review*) is a professor of philosophy at Bentley University. He is also a senior research scholar at the Hoffman Center for Business Ethics.
- **Julie A. Nelson** (Editor, Economics and Business Ethics Section of the *Journal of Business Ethics* and Past Associate Editor, *Feminist Economics*) is a Professor of Economics at the University of Massachusetts Boston and a Senior Research Fellow at the Global Development and Environment Institute at Tufts University. Nelson is the author of *Economics for Humans* and author, co-author, or co-editor of several other books and many articles.

SESSION A.3: BENEFIT CORPORATIONS IN THE GLOBAL ECONOMY

ABSTRACT

The benefit corporation is a new legal form of business chartered and required to manage a 'triple bottom-line' of economic prosperity, social well-being, and environmental sustainability. The benefit corporation has three distinctive characteristics: 1. the purpose of the benefit corporation is redefined to include having a "material positive impact on society and the environment"; 2. the duties of directors and officers of the benefit corporation are redefined to require consideration of non-economic concerns and the interests non-financial stakeholders as well as the interests of shareholders; and 3. the benefit corporation must supplement its annual financial statements with a report on its pursuit of its expanded purpose.

This panel will be a dialogue among two academics and two benefit corporation executives. There are several objectives for the panel:

1. To provide background on the benefit corporation and its current proliferation in the US and globally.
2. To learn about the realities and challenges of leading a profitable benefit corporation in a competitive marketplace.
3. To understand the legal, managerial, financial, and governance innovations of the benefit corporation.
4. To consider critically the contributions of the benefit corporation as a novel form of social enterprise.

PANELISTS

- **Peter Coffin** is president and portfolio manager at Breckinridge Capital Advisors, a Boston-based fixed income investment manager with over \$25 billion in assets under management that is both a Certified B Corp and Massachusetts Benefit Corporation. Peter was recently appointed to the Investor Advisory Group for the Sustainability Accounting Standards Board (SASB).
- **Daryl Koehn** is the Wicklander Chair in Business Ethics and the managing director of the Institute for Business and Professional Ethics at DePaul University. She has published numerous books and articles on business ethics and corporate governance. She has appeared often on National Public Radio and in the national press.

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- **Chris Schaffner**, PE, LEED Fellow, is President and Founder of The Green Engineer, Inc., a sustainable design consulting firm located in Concord, MA. The Green Engineer, Inc. is employee owned, became a Certified B Corp in 2011, and is also a Massachusetts Benefit Corporation. In 2016 it was recognized by B Lab as “Best for the World.”
- **David Steingard** is the associate director of the Pedro Arrupe Center for Business Ethics and associate professor of Leadership, Ethics, and Organizational Sustainability at Saint Joseph’s University, Philadelphia, PA, USA. He works on Certified B Corps, Benefit Corporations, UN Sustainable Development Goals and related Principles for Responsible Management (PRME).

“WHY GOOD PEOPLE DO BAD THINGS”

ABSTRACT No day seems to go by without news about cases of misconduct and dishonesty in the workplace and society more broadly. Though we may want to believe that such widespread dishonesty results from the work of a few criminals, Professor Gino will present another possibility: that even good people often engage in behavior that violates their own ethical principles, because they don’t believe they’re behaving dishonestly or they find a way to justify their behavior. When and why do people cross ethical boundaries? What are the circumstances that lead people to rationalize unethical behavior and violate their own ethical principles? These are the questions Professor Gino will discuss in this talk, presenting data from both the laboratory and the field.

PRESENTER **Francesca Gino** is a professor of business administration in the Negotiation, Organizations & Markets Unit at Harvard Business School. She is also formally affiliated with the Program on Negotiation at Harvard Law School, with the Mind, Brain, Behavior Initiative at Harvard, and with the Behavioral Insight Group at Harvard Kennedy School. Her research focuses on judgment and decision-making, negotiation, ethics, motivation, productivity, and creativity. In addition to reaching a wide academic audience, her work has been featured in *The Economist*, *The New York Times*, *Newsweek*, *Scientific American*, *Psychology Today*, and *The Wall Street Journal*, and discussed on National Public Radio and CBS Radio.

SESSION B.1: PUSHING THE EDGE

ABSTRACTS

- **“Breaking the Law Under Competitive Pressure.”** Many business regulations are incompletely enforced. The incentives for complying are often too weak to motivate a business owner or manager intent on maximizing profits to comply. When laws are incompletely enforced, business owners and managers face an ethical question: how robust is the moral obligation to obey the law in the face of competitive pressure to keep prices low? I argue that whether managers are morally required to obey incompletely enforced laws under competitive pressure depends on the type of law in question. Competitive pressure does not justify violating laws that encode universally valid moral requirements (e.g. laws against fraud) or laws that organize morally mandatory forms of cooperation (e.g. tax laws). Yet some laws provide benefits that a society could forgo without injustice. If competitors break such a law, managers are morally permitted to follow suit to avoid making their firms “prey to others.”
- **“Encountering Ethics at the Limits of Codes of Practice.”** It is widely recognised that many codified approaches to business ethics are ineffective. Frequently, the response is to argue for more: more transparency, more monitoring, etc. Such approaches rely on understanding ethics as a moral behaviour that can be regulated for. Instead, drawing on neo-pragmatist and related philosophies we propose that ethics is best understood as a moment when the responsible manager is confronted with the limits of codes or regulations. Some scholars have therefore likened being ethical to an irrational foolishness, or even a madness. Thus greater attention is needed to how managerial approaches foreclose the crisis that is prerequisite for ethical behaviours. We illustrate this with examples from two ethical business models - Fairtrade and microfinance - to bring into focus the challenge of creating a business environment that enables individuals to navigate their way through the challenge of ‘being ethical.’
- **“Nonconsequentialism and the Permissibility of Risk Imposition.”** “Do no harm” is commonly understood to be an uncontroversial precept in business ethics, so much so that perhaps what it requires of managers has

been taken for granted. We argue the precept is more demanding and complicated than appreciated, particularly when considering that almost any business activity involves some risk of harm and that much business activity occurs in societies that lack adequate mechanisms to compensate those who are harmed. From the consequentialist perspective, the guidance for managers is fairly straightforward: the expected benefits ought to outweigh the expected disvalue. Approaching the problem from a nonconsequentialist perspective, however, presents a challenge: if an individual's claim not to be harmed places constraints on permissible business activity, does a risk of harm preclude any activity at all? We examine four proposed solutions to this challenge, and argue for an alternative that avoids objections that have been raised against them.

- **“Risky Pay and the Global Financial Crisis: Who’s Responsible?”** The financial crisis of 2007-2009 caused serious harm. According to an existing “environmental” narrative, the crisis was caused in part by executive compensation packages in the financial services industry which incentivized socially excessive risk-taking, and these incentives need to be changed. I argue that this narrative is important but incomplete. I offer a new “agential” narrative. Executives are not at the mercy of their compensation packages; their pay does not determine how they act. This means that executives are open to blame for the financial crisis for taking socially excessive risks. Moreover, since executives can play a role in shaping their compensation, they have an obligation to ensure that it does not incentivize them to take such risks. Taking the agential narrative seriously requires seeing executives not merely as agents in the financial system, but as stewards of it.

PANELISTS

- **Peter Edward** is MBA director at Newcastle University, UK. He previously worked for PricewaterhouseCoopers on change management projects. His research investigates the changing role of business in society, focusing on CSR, sustainability and global development. His work on global inequality and poverty has been used by UNDP and various charities.

SESSION B.I: CONTINUED

- **Nien-hê Hsieh** is an associate professor of business administration in the General Management Unit at Harvard Business School. His research concerns ethical issues in business and the responsibilities of global business leaders. He joined the faculty from The Wharton School of the University of Pennsylvania, where he was an associate professor of legal studies and business ethics and served as co-director of the Wharton Ethics Program. He is currently working to develop an account of the role and responsibilities of business in society that urges managers to get “Back to Basics.”
- **Robert C. Hughes** is an assistant professor in the Legal Studies and Business Ethics Department at the Wharton School of the University of Pennsylvania. His research interests include the ethics of obeying incompletely enforced law, the relationship between law and coercion, democratic institutions, and justice in medical care and research.
- **Rosemarie Monge** obtained her Ph.D. in ethics and legal studies from the Wharton School of the University of Pennsylvania in 2013. Before beginning her doctoral studies, she worked for a social venture capital fund in Philadelphia and volunteered with a women’s micro-entrepreneurship center in rural Peru. Current research interests include adversarial ethics in the market and the normative issues arising from behavioral business ethics research, particularly the forces of bounded ethicality.
- **Jeffrey Moriarty** is Associate Professor and Chair of Philosophy at Bentley University. He works mainly in business ethics, though he also has interests in political philosophy, and at the intersection of these fields. Publications to feature his work include *Business Ethics Quarterly*, *Journal of Business Ethics*, and *Economics and Philosophy*.

SESSION B.2: THE ROLE OF CORPORATIONS IN SOCIETY II

ABSTRACTS

- **“Ethics Under Pressure.”** This study is an investigation of the extent to which the perception of pressure to behave unethically affects ethical decision-making. Specifically, gender, religious attendance, and pressure are the primary areas of interest. Results indicate that in addition to gender and religiosity, the perception of pressure is a factor in unethical behavior. Overall, those who feel more pressure to behave unethically are more likely to do so than those that do not feel such pressure. Meanwhile, religious service attendance also seems to have an impact on ethical decision making of students, as those that do attend religious services once or more a week are more likely to behave ethically than those who do not.
- **“Hybrid Entities and the Psychological Contract with Employee-Stakeholders.”** The emergence of hybrid organizational structures such as the benefit corporation legal form and certified B Corps comes with promises that the social mission focus of these businesses will generate positive spillovers for their employees. Benefit corporations are designed to provide greater attention to non-owner stakeholders—particularly employees—and employee treatment, voice, and participation are explicitly part of the B Corp certification regime. However, as they are founded and mature it remains unclear if these hybrid organizations provide an ideal vehicle for protecting and promoting employee interests when compared to traditional corporate structures. This paper first discusses the impetus for the benefit corporation and B Corps in the context of corporate governance and the development of corporate social responsibility theories. Drawing on psychological contract theory and various trends in the U.S. employment environment I argue that benefit corporations and B Corps establish a new psychological benefit contract with their employees. I find that as currently structured these new hybrid organizations will achieve mixed results when promoting employee welfare and protection, empowerment and voice, dignity, and other policy interests.

SESSION B.2: CONTINUED

- **“The Practice of Pharmaceuticals and the Moral Responsibility to Expand Access to Investigational Drugs.”** Do pharmaceutical companies have a moral responsibility to expand access to investigational drugs? One reason for thinking they do not is the high likelihood of failure. Very few drugs progress from Phase I to FDA approval. So why should a company be obligated to provide access to a product that might not work? We argue that drug-makers successfully play their role within the broader healthcare system when their actions are subject to moral norms emerging from the context of pharmaceuticals. One such norm is to broaden access, and one way to discharge the obligation entailed by it is to expand access to investigational drugs. However, it is not the only way, nor is broadening access the only norm. There are others similarly rooted in the practice. The goal of our paper is to organize these norms into a moral principle and apply it to the issue of compassionate use programs.

PANELISTS

- **Norm Bishara** is an Associate Professor of Business Law & Ethics at the Ross School of Business at the University of Michigan, where he is also the Faculty Director of the school’s Master of Management Program. His research interests include the areas of human capital law and policy, corporate governance, and corruption as a constraint on business activity, international legal reform and business ethics in the developing world.
- **Michael Buckley** is an Associate Professor of Philosophy at Lehman College, City University of New York. His fields of research are political philosophy and applied ethics, with particular interests in political constructivism, transitional justice, global justice, and business ethics.
- **John Cary** teaches Financial Management and Organizational Behavior in the School of Management at Marist College. Before entering academia, he worked at Bear Stearns and Mellon Financial Services in various finance and accounting roles. Subsequently he purchased a franchise and was a successful owner of two small entrepreneurial franchise businesses for 20 years. His dissertation at St. John Fisher College looked at leadership styles and those that led to greater level of success within a franchise system.

- **Collin O’Neil** is an Assistant Professor of Philosophy at Lehman College, City University of New York. His fields of interest are moral philosophy, applied ethics, and bioethics. He is the co-editor of *Current Controversies in Bioethics* (forthcoming).
- **Pablo Rivas** is an assistant professor of computer science in the School of Computer Science and Mathematics at Marist College. His research is in deep learning, data science, and computer ethics. He was recently a postdoctoral scientist at Baylor University and a researcher at NASA Goddard Space Flight Center.

SESSION B.3: INNOVATION AND CSR

ABSTRACTS

- **“Carbon Disclosures, Carbon Outsourcing, and Firm Performance.”** Corporate Social Responsibility (CSR) refers to the initiatives undertaken by the corporation to measure firm’s efforts towards improving the environmental and social well-being. One of the aspects of CSR pertains to the disclosure of emissions information. In this project, we aim to examine the factors, both firm-specific and those related to carbon management strategy, that account for emission disclosure behavior of the firms. Another inquiry of this project is to test whether firms outsource emissions, by engaging in behavior that decreases direct emissions while increasing indirect emissions. This research is the first study to classify the disclosures based on the types of emissions, and to check the impacts of direct and indirect emissions. In addition, this research will examine and investigate the factors that influence the firms’ decision to disclose emissions information.
- **“How Does Strategic CSR Trigger Innovation along the Value Chain?: A Case Study on Hainan Airlines.”** More and more companies are adopting strategic CSR to create sustainable competitive advantages and maximize their profits. However, little is known about the actual benefits strategic CSR brings. By adopting an exploratory case study methodology, we examine the global value chain of one well-known Chinese airline company—Hainan Airlines (HNA)—and explore how its strategic CSR triggers innovation along its global value chain to

SESSION B.3: CONTINUED

create competitive advantages. Our initial findings show that strategic CSR serves as an overarching framework for the company to set forth its strategic goals toward a more sustainable future. By innovating in designing and producing products and services that fit within the framework, the company proactively gets involved in creating synergy in its global value chain to promote the framework and the standards following the framework. Our findings contribute to the literature and provide implications to companies managing CSR in the global context.

- **“The Radical Organizational Implications of the Legitimacy Argument for Marginal Social Strategies.”**

A novel argument makes the case for win-win social strategies as a means to restore legitimacy to business. We examine the conceptual implications of this argument to determine what kinds of win-win social strategies it requires companies to pursue. The social strategies celebrated as state of the art exemplars at large corporations, we show, provide a win-win only as a matter of marginal analysis, i.e., as a differential from the status quo, since they emerge as add-ons to an existing legacy business line (LBL). These marginal social strategies (MSS), we demonstrate, have a predictable weakness for rooting out and substituting LBLs that stand in the way of the legitimacy of business. The alternatives to MSS in the service of legitimacy are social strategies that meet a win-win standard that accounts for the cumulative impacts of the business line (the integral). Relying upon the insights of the resource allocation process literature, we conclude that to successfully disrupt LBLs integral innovation requires top management to seed incubator units that operate outside the reward system of the hierarchy and yet partake of its wealth, including intellectual property, inside information and financial leverage.

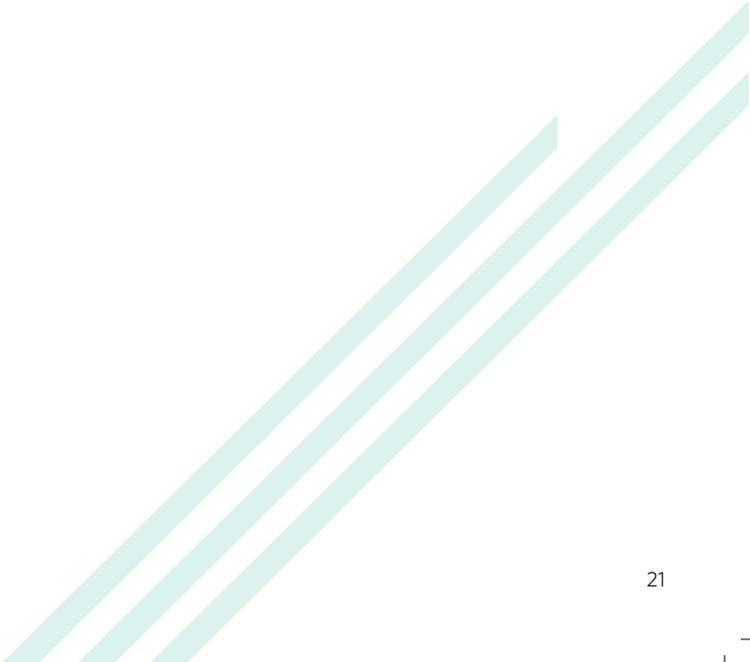
PANELISTS

- **Hao Chen** is an Assistant Professor in the Department of Leadership and Organization Management at the School of Economics and Management and Supervising Professor at China Business Case Center, Tsinghua SEM. Her research interests include (1) exploring female entrepreneurial leadership, entrepreneurial team process, and founding

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TMT dynamics, and (2) looking at supervisor-subordinate relationships and the influence of these relationships in organizations.

- **Gastón de los Reyes, Jr.** is Assistant Professor of Strategic Management and Public Policy at the George Washington University School of Business.
 - **K. Kathy Dhanda** is a Professor of Management in the Welch College of Business at Sacred Heart University. Her academic scholarship focuses on sustainability issues with a primary emphasis in the areas of environmental modelling, carbon markets, emissions trading, corporate social responsibility, and sustainable supply chains.
 - **Mahfuja Malik** is an Assistant Professor of Accounting in the Welch College of Business at Sacred Heart University. Her research interests lie in the realms of financial accounting and, in particular, the areas of corporate governance, corporate social responsibility, earnings management, executive compensation, financial analysts and financial and non-financial disclosures.
 - **Markus Scholz** is Endowed Chair of Corporate Governance and Business Ethics at the Vienna University of Applied Sciences for Management and Communication.
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SESSION C.1: ENTREPRENEURSHIP, ETHICS, AND VALUES

ABSTRACTS

- **“Buddhism and Time Allocation in New Ventures of Chinese Entrepreneurs.”** Although considerable research has concerned the relationship between time and organization including entrepreneurship, little is actually known about how individual religion (especially Buddhism) impacts time allocation in new venture. Using social capital theory and institutional theory, this paper examines the influence of Buddhism on time allocation in Chinese entrepreneurs of new ventures. Based on a sample of 1053 such entrepreneurs, the possible findings suggest that Buddhism is positively related to external networking time, but has no impact on other time allocations. Furthermore, political status strengthens the positive relationship between Buddhism and external networking time, but law enforcement weakens the positive relationship between the two. These results indicate that Buddhism can play an important role in promoting external networking time allocation through sharing common values and building their reputation, and the positive relationship between the two is dependent on entrepreneurs’ political status and law enforcement, which offers important theoretical and practical implications about religion, time, and entrepreneurship.
- **“Explaining Institutional Entrepreneurship: The Case of Certification Schemes for Product Markets.”** Markets for consumer goods continue to harm the environment despite the array of institutions working to govern them. This highlights the need for institutional entrepreneurship, the process of creating and implementing divergent change in a field of institutional activity. This paper argues that the creation of certified markets (e.g., certified Fairtrade coffee) is an important example of institutional entrepreneurship, and develops a model that explains why certification emerges in some markets but not others. Drawing on original interview data, it finds that when certification organizations evaluate markets, the persuasive powers of product activists matter most, followed by the organization’s culture and product’s attributes. Political opportunity structures, surprisingly, matter the least. The analysis gives special attention to the case of certified gold jewelry, an understudied market essential to reducing global mercury pollution. By understanding the drivers of certified market creation, certification can be guided towards markets that fit this tool best.

- **“A Typology of Confucian Values, Ethics and Culture: Implications for Management.”** We propose a broadened version of Confucian dynamics anchored in his teachings preserved in the *Lunyu* (or Analects), which form the foundation of individual-social moral interactions. Based on a content analysis of these Analects using a qualitative software, *NVivo*, we identified six work-based values (Leadership Attributes, Appropriate Conduct, Authority Protocol, Governance Policies, Long term Orientation, and Collegiality and Teamwork) and six life-based values (Virtuousness and Appropriate Behavior, Handling Life’s Emotions, Learning, and Teaching, Parent/Elder Relationship, Friendship, and Worship). These factors were further analyzed and mapped in the context of the three Confucian ethical dimensions (*Yi* or Righteousness, *Li* or Propriety, and *Ren* or Benevolence), and nine cultural values (Composure and Harmony, Modesty, Humbleness and Sensitivity to Shame, Loyalty, Trust and Reciprocity, Future Direction, Ritual Preservation, Knowledge Acquisition, Material Avoidance, Filial Piety, and Appreciation of Aesthetics). The implications of the results and directions for future research are also discussed.
- **“When Family Firms Go Bad.”** Tax avoidance costs nations millions of dollars every year. Because of its implications for national welfare, the topic has received considerable attention in the academic literature. A recent stream of research within the literature on tax avoidance has focused on tax aggressiveness, the downward management of taxable income through tax planning activities, and has analyzed its antecedents and consequences using different research samples. No empirical study, however, has been carried out in the context of family firms and has investigated whether some family firms are more tax aggressive than others. In this paper we start filling this gap by investigating the antecedents of tax aggressiveness in a sample of private and listed Italian family firms. Our findings contribute to research on family firms and tax aggressiveness and have implications for attempts to curb tax avoidance in family firms.

SESSION C.I: CONTINUED

PANELISTS

- **Claudia Gabbioneta** is Senior Lecturer at Newcastle University Business School. Her research focuses on the socio-cognitive and institutional processes affecting financial markets, with an emphasis on corporate and professional wrongdoing. She has been published extensively in academic journals and sits on the Editorial Board of a number of prestigious outlets.
- **Pallab Paul** is a Professor of Marketing in the Daniels College of Business at the University of Denver. Business ethics is one of the research/teaching interests of Dr. Paul and he has published in top journals like *Journal of Business Ethics* and *Business Ethics - A European Review*.
- **Abhijit Roy** is Professor of Marketing, Management & Entrepreneurship at the Kania School of Management, University of Scranton.
- **Kristin Sippl** is a Postdoctoral Fellow at Harvard Business School researching ways to improve the human and environmental impacts of global value chains. Specializing in transnational private regulatory organizations, she explores variance in governance attention across industries, and the determinants of successful activism. Her dissertation focused on certification organizations and the gold jewelry industry.
- **Zuhui Xu** is a PhD candidate at the School of International Business Administration at the Shanghai University of Finance and Economics. His research interests are in the areas of innovation and entrepreneurship.

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SESSION C.2: BUILDING A CULTURE OF TRUST (INCLUDING THE ASIAN EXPERIENCE)

ABSTRACT The first part of the session will demonstrate an interactive behavioral economics experiment with the session participants to distinguish between two approaches to managing organizations, control (using incentives and sanctions to align individual employees' interests to achieve an organizational-level outcome) and trust (fostering a network of shared ends, mutual obligation, and mutual responsibility across employees). There is consistent evidence that organizations built on trust perform better. This raises two questions: (i) how do we build organizations on trust relationships between employees and between employees and managers; and (ii) what are the particular challenges for doing so in Asian (and in Confucian) cultures? The presentation will then very briefly summarize experimental research bearing on these questions as background for a discussion among the participants about their own experience, about the benefits and difficulties of building a culture of trust in organizations.

PRESENTER **Marc A. Cohen** is an Associate Professor at Seattle University with a shared appointment in the Department of Management and the Department of Philosophy. He earned a doctorate in philosophy from the University of Pennsylvania. Prior to joining Seattle University, he worked in the banking and management consulting industries.

SESSION C.3: IDENTIFYING AND ADDRESSING INHERENT BIAS

ABSTRACT Inherent bias is part of human nature, but what happens when it plays out in an emergency room? Biases can impact an array of decisions we make not only in delivering health care but also in saving money and making food choices. Hear from cutting edge researchers in the field of inherent bias and decision-making and learn how medical schools are teaching young doctors how to identify and avoid their inherent biases when making decisions.

- PANELISTS**
- **René Salazar**, MD, is the Assistant Dean for Diversity and Professor of Medical Education at the University of Texas at Austin Dell Medical School. He is a graduate of the University of Texas Health Science Center at San Antonio School of Medicine and completed his internship and residency in internal medicine at the University of California, San Francisco. After residency, Dr. Salazar completed a one-year Latino Health Disparities research fellowship supported by the UCSF Division of General Internal Medicine and Medical Effectiveness Research Center for Diverse Populations.
 - **Astha Singhal** is an Assistant Professor in Health Policy and Health Services Research at Boston University School of Dental Medicine. Dr. Singhal completed her BDS from Manipal University, India; MPH from SUNY, Albany; followed by a residency in dental public health at NIDCR, NIH. She earned a PhD from University of Iowa. Her research interests include health policy analyses, outcomes research and economic evaluation, especially as it applies to oral health of poor adults.
 - The research of **Remi Trudel**, Associate Professor of Marketing at the Boston University Questrom School of Business, focuses on consumer well-being. His research agenda is driven by a desire to understand consumer decision making in three substantive areas – sustainability, health and diet, and personal finance – so as to provide consumers, marketers, and policy makers with the means to make better, more sustainable decisions for themselves, society, and the environment. Remi has published in numerous top academic journals, and his research has been covered on NPR and in *The New York Times*, *The Wall Street Journal*, *The Washington Post*, *Scientific American*, and many other news outlets.

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“INTERNATIONAL ETHICAL AND LEGAL FRAMEWORK FOR MEDICAL PRODUCT DEVELOPMENT: IS THERE ROOM FOR IMPROVEMENT?”

ABSTRACT Advances in medical products can save countless lives worldwide. Yet to develop those products is to confront significant ethical, regulatory, and legal issues. What should be the guiding principles to ensure safe and ethical research and development of medical products? If a company creates products in one country and tests them in another, which regulations and ethical considerations (including human protection in research) need to be understood and followed? These and other issues will be addressed by a blue-ribbon panel of practitioners and experts, each drawing on exceptional experience balancing ethical and legal frameworks worldwide.

PANELISTS

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- **Jonathan Woodson**, MD, leads Boston University's Institute for Health System Innovation and Policy. He is a Larz Anderson Professor in Management and Professor of the Practice at the Questrom School of Business, and holds joint appointments at the Schools of Medicine and Public Health. Dr. Woodson served from 2010 to 2016 as Assistant Secretary of Defense for Health Affairs in the United States Department of Defense (DoD). He was the principal advisor to the Secretary of Defense for all health- and force health protection-related issues, and ensured the effective execution of the DoD medical mission.
 - **Michael Alan Grodin**, MD, is Professor of Health Law, Bioethics, and Human Rights at the Boston University School of Public Health, where he has received the distinguished Faculty Career Award for Research and Scholarship, and 20 teaching awards, including the Norman A. Scotch Award for Excellence in Teaching. He is also Professor of Family Medicine and Psychiatry at the Boston University School of Medicine, Director of the Project on Medicine and the Holocaust at the Elie Wiesel Center for Judaic Studies, and a member of the faculty of the Division of Religious and Theological Studies.
 - **Yvonne Maddox** is vice president for research at the Uniformed Services University. She was previously the acting director of the National Institute on Minority Health and Health Disparities. Her career at the National Institutes

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of Health also includes previous leadership roles as acting deputy director of the National Institutes of Health and deputy director of the Eunice Kennedy Shriver National Institute of Child Health and Human Development.

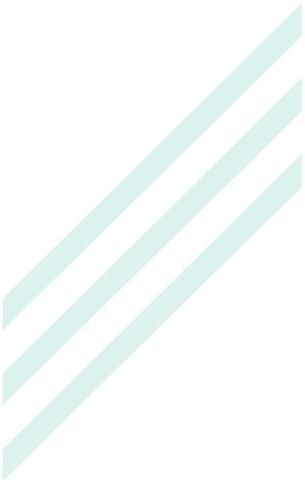
- **Todd E. Rasmussen**, MD, is a professor of surgery and the United States Combat Casualty Care Research Program deputy director. He has written over 200 peer reviewed articles and authored *Vascular Injury Rates in the Wars in Iraq and Afghanistan* in which he wrote that the vascular injury rates have risen by 11% from Vietnam to Operation Iraqi Freedom. Rasmussen was one of the investigators in the Military Application of Tranexamic Acid in Trauma Resuscitation Study (MATTERS), a collaboration with British researchers.

SESSION D.I: PRESSURE AND INFLUENCE: SHORT-TERM AND LONG-TERM CORPORATE PERSPECTIVES

ABSTRACTS

- **“Health Care Reform as a Prism Through Which to View Business Philosophies.”** Since the 1980s, a significant subset of business has endorsed government action to extend access to health care. Supportive business leaders have argued both for the value of a healthy workforce and for the cost savings and administrative efficiencies government intervention might provide. Given the ideological opposition of the mainstream business lobbies to activist government, pro-reform business leaders have created a variety of new organizations to defend and improve the ACA, most notably the Main Street Alliance. I will explore the relevance of health care reform to models of business philosophy and ethics. Some managers affirm a responsibility to assist their own workers in the purchase of health insurance. Others extend their concern to workers beyond their own enterprises. A rather powerful group, allied with Republican politicians, oppose government constraints on employer freedom as well as any measures that legitimize government as an actor in this area.
- **“How Companies and Organizations Use a Sales Ethics Approach to Succeed in Modern Markets.”** During the last three years, Passodue has helped several companies to integrate ethics in their sales and marketing processes. (The method “Sales Ethics” is part of Giving Voice to Values by Professor Mary Gentile.) This presentation has the purpose of analyzing five case histories that could prove that Ethics pays and could be one of the most successful ingredients to achieve economic prosperity. (1) MWM: should I sell at any cost? Reward your sales people by adopting a broader vision. (2) Home Staging Professional Association: should I try to beat the competitors? Cooperate with your competitors to enlarge the market. (3) Spot: is it necessary to betray who I am and my values? Overcoming conflicts of identity. (4) Metodo 71: how can I add value and give more if what I sell is a compulsory service? Add empathy and relation to your offer. (5) Paolo Babini Cooperative: is it possible to consider sales an ethical activity? Negotiation style based on stakeholder theory.

SESSION D.I:CONTINUED

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- **“Integrating Sustainability into Project Management Practices: The Perspective of Professional Institutions.”** “Sustainability” in its broadest meaning has acquired a great importance in modern society, and consequently influences almost every aspect of social life. This paper analyses the transformation that the project management profession is undergoing towards the integration of sustainability into its core values and practices. This research uses qualitative data from a mix of semi-structured interviews and archival evidence – professional bodies of knowledge, codes of ethics, newsletters, websites, social media platforms, blogs, online databases, and international standards – with the intention of answering the following research question: “what is the influence of professional associations with regard to the institutionalizing of sustainability practices into project management (PM) tools and techniques?” The analysis of sustainable project management (SPM) is aimed at contributing to the PM academic literature, describing the transformation of PM practices, and to the practitioner literature, engaging with PM professional associations on the way they introduce the set of new practices.
 - **“The Practitioner’s Point of View: Influencing Behavior within a Company.”** Based on my experience as an in-house lawyer and compliance and ethics officer, and my current role as an advisor to companies in various industries, I will give my point of view about the current state of one approach for influencing behavior: the “Compliance and Ethics Program,” as defined by government agencies and commonly implemented by global companies. The inherent conflict between compliance – adherence to external standards – and ethics – decisions based on values – has long been clear. I will describe how I see the balance shifting toward compliance, with better defined standards from law enforcement agencies, more corporate focus on meeting those standards, and more focus on influencing organizational behavior through risk-management processes and technology-based controls. Definitions of unethical, illegal and fraudulent behavior tend to blend as companies strive to meet established legal and regulatory requirements, and as day-to-day compliance procedures influence personal decision-making.

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PANELISTS

- **Alice Alessandri** and **Alberto Aleo** work well as a couple in both life and work. After more than fifteen years of experience in business, in 2011 they founded Passodue, a consulting and training agency for sales management and marketing. The independent research that forms the basis of their book *Sales Ethics* was spread over two years and involved more than 1,000 salespeople from more than 50 different companies.
- **David Jacobs** is an associate professor at the Graves School of Business at Morgan State University in Baltimore. He is author or editor of six books, including *The Future of the Safety Net* and *Disunited States of America*, 2001 and 2014 research volumes of the Labor and Employment Relations Association.
- **Andrew Reisman** is a Senior Manager in EY's Fraud Investigation and Dispute Service practice, focusing on compliance and ethics programs. He served as chief compliance officer of a global company, and as a business unit general counsel. He was previously an antitrust and tender-offer lawyer at a major U.S. law firm. Andy is a member of the New York Bar, and holds a B.S. in Industrial & Labor Relations from Cornell University and a J.D. from New York University, where he was Articles Editor of the *Journal of International Law & Politics*.
- **Luca Sabini** is a Marie Skłodowska-Curie Associate Researcher at Newcastle Business School, working on a research project on Sustainability and Project Management. His main research focus is on the study of dynamics of institutionalization of new practices, with particular focus on sustainability within the new occupations (such as Project Management).

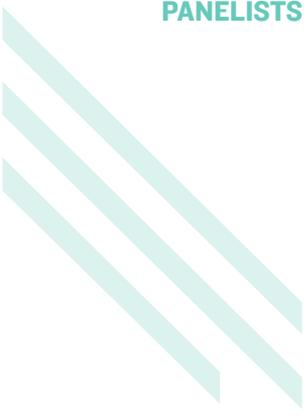
SESSION D.2: ADAPT, RESPOND, INNOVATE

ABSTRACTS

- **“How to Integrate Corporate Social Responsibility in Multinational Enterprises?”** The aim of this paper is to examine the integration of corporate social responsibility (CSR) across the units - head office and subsidiaries - within a multinational enterprise (MNE). More precisely, we investigate two important aspects of the integration processes, namely, the alignment of CSR practices across units and the enactment of CSR commitment into behaviour. The research relies on an 18-month qualitative case study to establish a multi-level model of integration, which captures both the alignment (categorized as the depth and breadth of integration) and enactment (categorized as the internalization and implementation of practices). We also provide evidence for the influence of relational characteristics on the integration of CSR by highlighting the role of both formal/informal and horizontal/vertical relationships inside MNEs. Our paper therefore offers an account of the integration of CSR across an MNE by enhancing our understanding of the influence of the parent-subsidiary relationship on the international management of CSR.
- **“Organizational Responses to Societal Moral Hazards: A Moderating Analysis of Corporate Social Responsibility.”** This study examines how firms in an emerging economy respond to societal moral hazards (corruption and moral degradation), taken from the corporate social responsibility (CSR) perspective. We suggest that corporate philanthropy and corporate sustainability will diminish when firms anticipate increased corruption and moral degradation in the business society. We also argue that corporate philanthropy is more significantly deterred by these moral hazards than is corporate sustainability. Our moderated model further suggests that the propensity of these CSR responses is contingent on CSR regulatory uncertainty and market position. Perceiving greater CSR regulatory uncertainty, firms will demonstrate even less commitment to corporate philanthropy than to corporate sustainability in the face of increased corruption and moral degradation in the business community. However, firms with stronger

market position are likely to undergo a weaker effect of societal moral hazards on corporate philanthropy and sustainability. Our analysis of 300 firms operating in China generally supports these propositions.

- **“Strategic Determinants of Business Group CSR.”** We develop a conceptual model to explain the strategic determinants of corporate social responsibility (CSR) spending by Business Groups. The model posits the existence of a within-Business Group internal market for the exchange of strategic resources and competencies generated by affiliate firms’ CSR engagements. We show that due to this group-wide sharing of the benefits of CSR, on average the Business Group-affiliated firm spends less on CSR relative to stand-alone firms for achieving similar outcomes. We posit that strategic evaluation of the outcomes of CSR engagements and its transferable spillover benefits to the rest of the business group can be used to explain the pattern of CSR spending by Business Groups. In particular, we analyze the transferability of the resources generated by CSR spending and affiliate structural factors – strategic centrality and appropriability by owner – to explain the within group distribution of CSR spending. We test the model using a unique 25-year-long panel data-set of firms in India and find broad support for the salient predictions of the model.
- **“What Is in the Title of an Organization’s Corporate Social Responsibility Report? Symbolic Isomorphism in Institutional Spheres, 1999-2015.”** This research paper addresses the interplay of organizational action and organizational context, focusing on the research question “how are contextual dynamics of organizations’ immediate and broader institutional spheres interpreted and addressed by organizations?” It provides a more complete account for understanding how organizations interpret and respond to contextual dynamics from the perspective of organizations’ symbolic isomorphism.



PANELISTS

- **Ying Liu** is a Post Doctoral research associate working at Susilo Institute for Ethics in the Global Economy, Questrom School of Business, Boston University. Her current research interests are in the intersection of business and society, paying special attention to how the presence of multinational enterprises influences domestic firms' corporate social responsibility behaviors.
- **Anish Sugathan** is Assistant Professor at the Business Policy Area of the Indian Institute of Management Ahmedabad, an Associate at the Harvard Kennedy School's Center for Business and Government, and a Research Affiliate at the International Growth Center at the London School of Economics and Political Science. His research interests are in the area of institutional and governance infrastructure of emerging economies that fosters sustainable development of private and public stakeholders.
- **Laurence Vigneau** is a Lecturer in International Management at Newcastle University Business School. Her research focuses on the standardization of CSR and the new global governance infrastructure; the implementation of CSR in multinational corporations; and issues around transparency and accountability in CSR reporting.
- **Qinqin Zheng** is a professor in the School of Management, Fudan University, Shanghai, China. Her research interests are in international business and business ethics. She has published several papers in major journals such as *Journal of International Business Studies* and *Strategic Management Journal*. She is currently a lead researcher of the project supported by the Natural Science Foundation of China (NSFC).

SESSION D.3: FOOD SUSTAINABILITY

ABSTRACTS

Aramark as an organization has to make day-to-day, short- and long-term decisions regarding procurement, partnerships, social responsibility and ethical business practice while operating and conducting business as a for-profit entity. This session will focus on ethical practices and responsible decision-making through a sustainability and conservation lens. Participants will learn about Aramark's approach to responsible sourcing, including how it engages with its suppliers, non-governmental organizations (NGOs), industry

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alliances, clients, and customers to develop and implement practices that guide how Aramark operates. Participants will also learn more about how a foodservice company is addressing a myriad of environmental and social issues throughout the supply chain while tackling consumer demand in a fast paced and ever-changing industry. Moreover, they will gain insight on how organizational commitments come to life through a case study on sourcing sustainable seafood.

PANELISTS

- **David Frank** joined Boston University Dining Services in April 2016. In 2014, he graduated from the Rochester Institute of Technology, Rochester, New York with an M.S. in Sustainable Systems, concentrating in efficient operations, waste management and sustainable food systems. From 2014 to 2016 David was the Sustainability Manager at Gator Dining Services at the University of Florida, where he was recognized for his commitment and leadership to driving sustainability, health and wellness in the state.
- **Matt Rogers** resides in Wilmington, NC where he is the Resident District Manager for Aramark, overseeing dining operations for the University of North Carolina Wilmington. Matt serves on the board of the Southeastern North Carolina Food Bank as well Feast Down East (a non-profit focused on developing a local food economy for small undersized farmers).
- **Matthew Thompson** started in the Food and Beverage Industry early at age 14, with the Boy Scouts of America, and joined Aramark in 1999. Since then Chef Thompson has worked in Aramark's Higher Education and Sports & Entertainment divisions, which led to earning the position of head culinarian in the Northeast Region in 2013. In strong partnership with Association for the Advancement of Sustainability in Higher Education, Chef Thompson has worked with the 65 campuses in his region to recognize current sustainability accomplishments and set goals for driving toward future successes.

