

The book succeeds well because of its interdisciplinary team of authors, which allows a nuanced approach from the perspectives of medicine, theology, and moral philosophy. Some additional examples and case studies might have improved its readability. Particularly valuable for the student is an extensive section of notes on each chapter (34 pages), with abundant references and technical comments, as well as a detailed index.

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Business Ethics and Corporate Social Responsibility
Duro Njavro and Kristijan Krkac (Editors)
Zagreb, Croatia: Mate and Zagreb School of Economics
and Management, 2006 (216 pages)

International conferences are a good opportunity for pooling the work of experts and making it available to the public by publishing a book or a monographic issue of a specialist journal. This book is apparently just that: the publication of the papers read at the international conference, Business Ethics and Corporate Social Responsibility, held in Zagreb on 3 June 2006.

However, it seems to me that this book seeks to be, above all, the declaration of a purpose, the mission of the Zagreb School of Economics and Management (ZSEM), a private school of higher education that “promotes high ethical and moral values in business, and responsibility toward mankind, society and nature, by fostering tolerance, dialogue and understanding differences” (4). Obviously, this goal is pursued through the school’s courses and research (4, 7) and also by initiating a dialogue with outside experts. This is what this conference sought to achieve (7–8).

The book consists of fourteen chapters written by eighteen authors from eight countries, plus a brief introduction by Professor Norman Bowie. The book does not have any particular order, and the papers vary considerably in their approach and quality; it was not a scientific conference but rather an exchange of ideas to foster interest by faculty, students, and Croatian managers in business ethics (BE), and corporate social responsibility (CSR). Thus, it includes such varied subjects as green marketing, information security, corporate culture, investor relations, and ethics in the public sector, as well as, of course, the chapters that deal directly with BE and CSR. No attempt is made, therefore, to identify the potential reader: They could be professionals and teachers with a certain level of knowledge of the subject or students attending a BE/CSR course (although this is not a textbook).

As is logical, the book reflects many of the strengths and weaknesses of current debate on these subjects. For example, distinguishing among the variety of ethical stances (deontology, virtues, social contract, and so forth) taken is crucially important if only because their different concepts of the individual, society, and the organization are frequently incompatible. Yet, this type of collective work does not tackle this issue. Also typical of

current debate are the comparison of management for stockholders and management for stakeholders (11), and the clash between profits and values/culture, often resolved by emphasizing the long-term return of CSR (27–28, 84, 165–66).

As the conference targeted an audience in a transition economy, with an as yet incompletely formed BE/CSR model, the book contains numerous references to comparisons between the North American or Anglo-Saxon model and the European (continental) model. The latter is seen to have a broader-based content, including environmental sustainability, human rights, and stakeholder dialogue (12–13), along with a wider cultural, legal, and social context (21ff, 53ff, 166ff). Still, this does not mean that European firms are morally better than their counterparts in other regions (174). The American model often identifies CSR with philanthropy (13), and when it introduces cultural or value aspects, it does so in a more unilateral manner, as external influences on the firm, and not as a bilateral relationship (166ff). There are also numerous references to the problems of transition economies in East and Central Europe; when discussing the exercise of the freedoms provided in the European Union (53ff); the current status of CSR in Russia (125ff) and Croatia (157ff, 191ff); ethics in the public sector (179ff); or investor relations, also in Croatia (207ff).

One striking aspect of the book is the unified treatment given to BE and CSR, perhaps suggested by the existence of a single course on both subjects at the Zagreb School (7). The variety of approaches (CSR, sustainability, triple bottom line, corporate citizenship, and so forth) should not draw us away from the fact that we are dealing with moral issues (71–73). The ethical, responsible approach to business management taken in the book is very broad based: The principles of BE and CSR are not an add-on to the firm's business activity but must provide the basic inspiration for all aspects (36ff, 89ff), particularly its strategy (71ff). Responsibility toward the environment is also a responsibility toward people (23, 72–73). In any case, it is clearly stated that firms need moral rules to survive (9); it does not go so far as to say that ethics is necessary for good management, but it seems to me that this idea is implicit in many chapters. CSR is “the basic principle of values-driven management” (78), and the “application of ethics to organizations aims at improving the decision making processes, the procedures and structures in an organization” (89).

CSR is therefore an ethical responsibility (74, 167) targeting society's common good (82) that goes beyond the word of the law (74) and is therefore voluntary (23, 76), even though its relationship with law and regulations is ambiguous (48). As is logical, the papers included in this book come to a positive conclusion on the need for ethics and social responsibility in business. The authors see a maturing process entailing the development of ethically responsible attitudes and behaviors over time (30–32, 48), although, in my view, it is possible to generalize the conclusion, expressed with respect to green marketing, that “no large-scale paradigm shift was noted” (48). The study, teaching, and dissemination of BE and CSR continue to be, therefore, necessary tasks.

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