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Implementing global corporate citizenship: An integrated business framework

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Abstract Recent economic, social-political, and natural disasters have all served to highlight the fragility of the global marketplace. As such, it is no longer questioned as to whether or not companies should be good corporate citizens; that is a given. Rather, concern in the 21st century centers on how businesses can become *better* global corporate citizens. Unfortunately, without clear guidance regarding how this may be accomplished, global corporate citizenship will remain a fringe activity and not become a critical component of an organization's core business strategy. The integrated framework presented herein identifies key elements and tips for implementing a business-based approach to global corporate citizenship.

1. Good corporate citizenship

> Not everyone is called to be a physician, a lawyer, a philosopher, to live in the public eye, nor has everyone outstanding gifts of natural capacity, but all of us are created for the life of social duty, all are responsible for the personal influence that goes forth from us.
> ~*Vittorino da Feltre* (1373-1446)

The fragility of the global marketplace has been evidenced numerous times over the past few years. Our world has experienced natural disasters such as the devastating Indian Ocean tsunami, which killed almost 300,000 people; Hurricane Katrina, which tore New Orleans, Louisiana, to shreds; the Kashmir earthquake, which claimed 75,000 lives and left 2.5 million homeless; and, most recently, the Japan earthquake and tsunami, which thus far has resulted in over 25,000 dead and missing. There have also been political disasters—war in Iraq, strife in Africa and the Middle East—and economic catastrophes, such as the global financial meltdown of 2008-2009. In this environment, responsible companies—particularly large ones with an interna-

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tional presence—cannot just sit on the sidelines (Lehrer & Delaunay, 2009).

According to the World Economic Forum (2010), the license to operate in a global market requires organizational engagement in society. As noted by Klaus Schwab (2008), Executive Chair of the World Economic Forum, *global corporate citizenship* refers to a company's role in addressing any issue that has an impact on the future of the globe (e.g., climate change, infectious diseases, terrorism). Worldwide, companies are being held responsible for issues such as (Center for Corporate Citizenship, 2008b; Economist Intelligence Unit, 2008; Environmental Leader, 2009; GlobeScan, 2007):

- Not harming the environment;
- Treating employees fairly;
- Ensuring responsible supply chain management;
- Reducing climate change impact;
- Improving education/skills in surrounding communities;
- Listening/responding to public concerns;
- Increasing global economic stability;
- Helping reduce the rich-poor gap;
- Reducing human rights abuses;
- Supporting charities/community projects;
- Solving social problems; and
- Supporting progressive government policies.

Thus, the critical question is no longer whether companies should be good corporate citizens; that was answered long ago. Rather, the key question now is: How can companies understand and integrate global corporate citizenship into the core management practices of business? Our purpose here is to provide a corporate citizenship business framework for organizations worldwide to use in attempting to answer the 'how' question. We begin by developing an understanding of global corporate citizenship and its maturation in the business world. We then propose a framework (Figure 1) for the integration and implementation of global corporate citizenship that requires (1) an organized appreciation of a firm's operating environment, (2) an understanding of the key management domains, (3) the development of a stakeholder engagement program, and (4) developing metrics for measurement and reporting. We conclude by acknowledging that while implementing global corporate citizenship will likely be slowed during difficult economic times, this does not diminish its importance.

2. The unfolding of global corporate citizenship

A variety of terms have been used to describe companies and their accountability to society in response to a fragile global marketplace. These terms include: corporate social responsibility, corporate responsibility, social responsibility, sustainable development, sustainability, accountability, corporate citizenship, and triple bottom line. Now, to reinforce the global nature of the social demands placed on companies in today's boundaryless marketplace, the corporate citizenship terminology has been expanded to 'global corporate citizenship' (Schwab, 2008). As illustrated in Table 1, companies have been receptive to both the concept and the terminology.

While following the lineage originating with Carroll's (1979) description of corporate social responsibility as featuring four types—economic, legal, ethical, and philanthropic—Matten and Crane (2005) suggest that corporate citizenship has emerged as the prominent term with respect to the social role of business. Yet, definitions of corporate citizenship are still very broad. Waddock's (2003, p. 3) definition of corporate citizenship captures the variety of descriptions utilized by companies from a relationship standpoint:

Figure 1. An implementable framework for global corporate citizenship

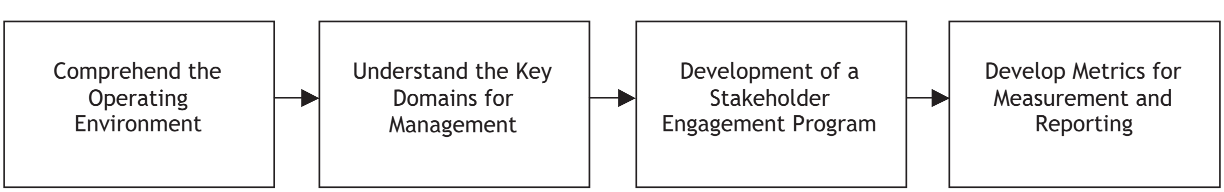

Table 1. A sampling of companies and global corporate citizenship in 2009

Company	Corporate Citizenship Commitment
American Electric Power www.aep.com	We are citizens of each community we serve and take an active part in its affairs. . . We prosper only as the community prospers; so we help it thrive in every way we can.
Boeing www.boeing.com	. . .refers to the work Boeing does in our diverse communities to improve our world.
Dow www.dow.com	. . .we believe in the power of the Human Element to change the world. We place a high value on listening to our communities and strive not just to be a good neighbor, but a global corporate citizen.
IBM www.ibm.com	Innovation — joining invention and insight to produce important, new value — is at the heart of what we are as a company. And, today, IBM is leading a revolution in corporate citizenship by contributing innovative solutions and strategies that will help transform and empower global communities.
McAfee www.mcafee.com	. . .we believe we have a fundamental responsibility to be engaged members of our communities. We consider our business' impact on the environment, participate in the civic and public policy process, and give to those in need.
McKesson www.mckesson.com	Our ICARE Shared Principles are brought to life every day through our efforts to improve the health of the healthcare system, support those in need, take steps to protect the environment, maintain a diverse workforce, and treat our employees fairly. Through these actions our employees demonstrate our deep commitment to each other, our customers, our shareholders, and our communities every day.
Microsoft Corp. www.microsoft.com	Microsoft is committed to serving the public good through innovative technologies and partnerships that contribute to economic growth and social opportunity, and by delivering on our business responsibilities of growth and value to customers, shareholders, and employees.
Nestle Waters NA www.nestle-watersns.com	. . .in order to create value for our shareholders and our company, we need to create value for our customers, employees, communities where we do business, and other stakeholders.

> Corporate citizenship really means developing mutually beneficial, interactive and trusting relationships between the company and its many stakeholders—employees, customers, communities, suppliers, governments, investors and even non-governmental organizations (NGOs) and activists through the implementation of the company's strategies and operating practices.

The Economist Intelligence Unit (2008, p. 6) defines corporate citizenship as "transcending philanthropy and compliance, and as addressing how companies manage their social and environmental impacts as well as their economic contribution." The Center for Corporate Citizenship (2008a) indicates corporate citizenship is both a local and global phenomenon that is on the agenda of most countries and companies. A critical factor mentioned in Waddock's (2003) definition, and one that comes up repeatedly in discussions of global corporate citizenship, is the complexity of implementing corporate citizenship. Global corporate citizenship can be a strategic management tool for driving business results (Mirvis & Googins, 2006; Peloza, 2006); yet, the complexity of implementing corporate citizenship by integrating it across all business functions requires a business framework for corporate citizenship implementation. While implementation will likely vary across countries and companies, the constructs within the domain for implementation should remain consistent across various contexts both locally and globally (Center for Corporate Citizenship, 2008a).

3. An integrated, implementable framework

Survey data from the 2008 Economist Intelligence Unit identified revenue growth, increasing profit, and cost savings as the top three drivers of global corporate citizenship. Unless management understands how to implement global corporate citizenship, however, the concept is bound to stay a fringe activity rather than become a critical component of the organization's core business strategy. Yet, implementation of business strategies remains a source of concern for many companies. Despite the potential impact on growth, profit, and cost savings, reports suggest that 66% of corporate strategy is never implemented and that companies realize only 63% of the financial performance promised by their strategies; this strategy-to-performance gap could be explained by the fact that 95% of a firm's employees are either unaware of, or do not understand, their company's strategy (Johnson, 2004; Kaplan & Norton, 2005; Mankins & Steele, 2005).

Unfortunately, implementation is a vastly understudied concept in management research and in practice. It has been suggested that weak strategy execution leads to weak strategy formulation, creating an endless formulation-implementation-performance cycle whereby it becomes difficult to discern good strategy from poor strategy and good implementation from poor implementation (Crittenden & Crittenden, 2008). From a corporate citizenship standpoint, a lack of understanding regarding implementation dictates that both businesses and society will continue to employ a shotgun approach to global corporate citizenship, thereby failing to realize positive performance outcomes. Profiting from good corporate citizenship thus requires a framework for understanding and guiding global corporate citizenship implementation.

There is little in mainstream business management theory and practice that equips companies to deal with the 21st century operating environment in which global corporate citizenship is the norm rather than the exception, and business executives express uncertainty and frustration as to which programs to move forward for implementation. In many companies, global corporate citizenship is comprised of a set of fragmented and often reactive activities and programs that have little relationship to a company's core business strategies. While providing insight and knowledge, the conceptual models of corporate citizenship (e.g., Crittenden, Crittenden, Ferrell, Ferrell, & Pinney, 2011) do not convey a clear set of steps for understanding and integrating global corporate citizenship into core management practices.

To succeed and prosper, companies must adopt a business-based approach to the management and implementation of global corporate citizenship (Berger, Cunningham, & Drumwright, 2007). The framework presented here offers such and focuses specifically on the critical constructs of: (1) comprehending the firm's operating environment, (2) understanding the key management domains, (3) developing a stakeholder engagement program, and (4) developing metrics for measurement and reporting. If companies are to engage in global corporate citizenship, a strong business case—in terms of the risks and opportunities—has to be made.

3.1. Comprehend your company's 21st century operating environment

Historically, business risk and opportunity assessment has focused almost exclusively within the economic realm. The license to operate came from governments which, in exchange for corporate taxes, took responsibility for ensuring that the public good was protected. This left firms to the business of managing the bottom line. However, this social contract no longer holds true. Globally, individual firms might be magnitudes larger—wealth-wise, influence-wise, and even sheer size-wise—than a host of nations in which they operate. Today's companies function in a much more complex environment where the license to operate comes from a wide variety of global stakeholders (e.g., consumer groups, environmental activists), all of whom have the potential to impact significantly a firm's reputation and success.

Understanding the 21st century operating environment is not an easy task, particularly since it involves myriad issues ranging from greenhouse gases to child labor. At a very basic level, companies should identify major worldwide concerns (e.g., hunger, HIV/AIDS, corruption, terrorism) and then examine these concerns within the context of the company's major stakeholders. For example, if a firm sources from companies that operate in countries ranking high on the Corruption Perceptions Index (Transparency International, 2010), then corruption becomes an environmental operating concern.

The world is watching a corporation's every move, and it is almost too easy to violate a stakeholder's concern. Furthermore, information spreads faster than ever before, now directed not only by formal news providers but through Internet-enabled channels such as blogs and social network platforms. In today's boundaryless world of interactions, a clear understanding of the company's operating environment is necessary for all firms.

3.2. Understand the key domains for management

While the operating environment plays a critical role in building a strong global corporate citizenship strategy, one of the first tasks in managing corporate citizenship entails understanding exactly what needs to be managed. There are four domains within an organization that warrant careful consideration: (1) the company's core ideology, (2) its products and services, (3) business processes, and (4) areas of societal engagement. Each of these domains involves a discrete set of strategic global corporate citizenship issues that may significantly impact the company in terms of both risks and opportunities.

3.2.1. Core ideology

Over a decade ago, Collins and Porras (1996) proclaimed *core ideology* as the glue that holds the company together. This core ideology consists of two parts: (1) *core purpose*, which is the organization's reason for existing; and (2) *core values*, which navigate the company in any endeavor. Since the core ideology does not change continually, the company's global corporate citizenship efforts must fit clearly within the domain of the company's purpose and values.

For example, corporate citizenship at Coca-Cola must fit strategically within the company's core purpose (that of refreshing the world, inspiring moments of optimism and happiness, and creating value to make a difference) and core values (leadership, collaboration, integrity, accountability, passion, diversity, and quality). The company's core ideology enables the firm to focus on global corporate citizenship issues such as water conservation, obesity, child labor, and poverty. At no point do the global corporate citizenship initiatives conflict (risk assessment) with the company's core ideology; as a matter of fact, the initiatives fit well strategically (business opportunities). This lack of conflict did not happen by chance; rather, it is the result of an integrated strategy formulation and implementation cycle that enables the clarity of linkage between what gets planned and what gets done.

Within the company's core ideology, a firm must ensure that corporate citizenship is a component of the glue that binds the company together. Corporate citizenship does not rest with a particular functional group; it has to be part and parcel of the company's inner being, as well as a strategic driver for all line functions. While companies are, by nature, run functionally and vertically, corporate citizenship must be managed horizontally. To accomplish this, however, there needs to be a designated corporate citizenship champion position within the management hierarchy. For example, General Electric (2010) has a Vice President of Corporate Citizenship; the firm views citizenship as a full-time commitment with the same goals, strategies, and accountabilities that drive any other part of the business.

3.2.2. Products and services

As regards products and services, a global corporate citizenship perspective relates to the way in which the company understands and integrates social and environmental considerations into its assessment of market risks and opportunities when developing new products and services. For example, Toyota's introduction of the hybrid car and GE's Ecomagination both fit comfortably within each company's efforts toward creating value as a good corporate citizen, while also meeting the needs of the worldwide marketplace in terms of business opportunities. Too, industry leaders such as Unilever with Surf Excel, ABN-AMRO with its ethics funds, and Gap with (PRODUCT)^{RED} are utilizing a corporate citizenship perspective to identify new market opportunities and to position their businesses for the future. Other firms, such as Whole Foods with organic foods, Seventh Generation with non-toxic cleaners, and Interface Carpets with 100% recycled carpets, have made corporate citizenship the central driver of the core product/service strategies. The strategic fit is the result of a planning process via which implementation abilities, with respect to product offerings, were matched clearly with societal demands.

The impact of global corporate citizenship on the core business strategy with respect to the development of new products and services is an underdeveloped component of global corporate citizenship. At the front end of this approach, early leaders recognized markets for socially responsible products and services, and used corporate citizenship as a market differentiator (e.g., The Body Shop, Ben & Jerry's). Today, companies need to realize the benefits of global corporate citizenship as a strategic lens to identify market risks and opportunities with products and services.

3.2.3. Business processes

The production of goods and services interacts strongly with the issues related to global corporate citizenship and includes processes that do not represent a single resource within the firm. Companies must consider the management of a broad range of social responsibility issues—from health and safety, to going green, to respect for human rights, to any number of things—when identifying corporate citizenship risks and opportunities. Clarity of influence, both internally and externally, is necessary for successful integration of corporate citizenship into the company's business strategy. For example, when CUTCO Cutlery initiated an internal 'going green' campaign in 2008, the firm definitively stated exactly what would and would not be included in the process. While wrapping cutlery in paper for shipment is more environmentally friendly than newer techniques, for instance, the process is also physically harder on workers; thus, CUTCO decided that the benefit of greening in this instance did not outweigh the drawback of extra stress on staff.

Other companies have focused externally on the supply chain in relation to global corporate citizenship. The Body Shop, a company that has built its corporate reputation on responsible business practices, produces yearly—among other items—almost 15 million bars of soap that contain palm oil. Spurred by growing concerns about the impact of palm oil plantations on biodiversity, The Body Shop decided that it needed to source its palm oil from a sustainable producer. Partnering with Daabon, a certified organic producer in Colombia, The Body Shop became the first cosmetics retailer to introduce sustainable palm oil into the global beauty products industry—a clear first mover advantage.

Both internal and external forces drive a company's business processes, and these processes are critical success factors in relation to competitive advantage and superior performance. Moreover, these processes today are influenced by and have an influence on global corporate citizenship. Just 20 years ago, managing business processes was relatively simple. Businesses operated within the confines of the law and products/services were produced as necessary. Complying with the law, treating employees fairly, and donating money to good causes was sufficient to meet societal expectations. Managing business processes responsibly in the 21st century, however, is significantly more complex. Simply operating within the law is no longer sufficient to protect a company from market risks.

Companies must now monitor changing business process expectations. Above and beyond simply reporting on process performance, many industries are demonstrating a commitment to responsible business practices with collaborations that produce voluntary standards which extend well beyond legal requirements. One of the most sophisticated industry standard-setting efforts is the Responsible Care Initiative of the American Chemical Council. Adoption of this 'voluntary' code of conduct is a requirement for membership in the council, and participants must allow independent third party audits to ensure code compliance.

3.2.4. Societal engagement

Societal engagement represents the way in which a firm may strive to function above and beyond generating wealth for owners/shareholders, and paying taxes. Companies have employed a variety of approaches to societal engagement in the 21st century, running the gamut from supporting local schools, community health clinics, and arts groups; to international involvement in broader social challenges such as HIV/AIDS and global warming. Today, companies absolutely must connect with the communities in which they operate, the broader civil society, and the governments of business-partner nations. This societal engagement is now a key component of the domain of management, since organizational resources must be utilized in such a way as to both reduce business risks and create market opportunities for competitive advantage while simultaneously generating societal benefits.

One company that has made societal engagement a fundamental component of business strategy is CUTCO Cutlery. Long boasting the 'Made in America' mantra (business process) and taking an active part in the local Olean, New York community, CUTCO began to nurture and grow its broader societal involvement upon launching its Go Red for Women® movement in support of the American Heart Association. Not only did the company guarantee a minimum donation to the cause, but also adapted its product line to the effort; two CUTCO items were offered with red handles in support of Go Red for Women®, with a percentage of each sale going toward the cause. Since concern for the community had long been a part of the company's soul, CUTCO Cutlery was able to integrate the 'Go Red' movement into the company's product line and concern for its employees' welfare, thus engendering goodwill internally and externally while also generating product revenue.

Corporate philanthropy and support for employee volunteers have long been hallmarks of a 'good' company's commitment to societal engagement. However, the global corporate citizenship of today extends far beyond benevolent support, and minimalist strategies are not seen as adequate or sufficient to address social needs and challenges. Stakeholders—from government to the general public—increasingly want business to be an active partner in contributing skills, knowledge, and other resources toward addressing social challenges. Leading companies are taking up this challenge by crafting societal engagement programs designed to shift the needle on significant social issues that are aligned with their business and its expertise and knowledge, with coalitions of businesses emerging to tackle social issues in partnership with NGOs and governments. Societal engagement such as this has the potential to address significant social challenges in areas where the business impacts society and, in the longer term, those that will directly and/or indirectly benefit the business.

3.3. Development of a stakeholder engagement program

Freeman (1984) was a thought leader in the area of developing business strategy that blended both the resource- and market-based views of the firm with socio-political concerns. The morals and values incumbent in the socio-political concerns evolved into the consideration of multiple stakeholders in developing and implementing firm strategy. *Stakeholder theory* is grounded on the assumption that "all persons or groups with legitimate interests participating in an enterprise do so to obtain benefits and that there is no prima facie priority of one set of interests and benefits over another" (Mitchell, Agle, & Wood, 1997, p. 68). Thus, building an effective global corporate citizenship strategy requires an understanding of the full impact of the company's core ideology, products and services, business processes, and societal engagement on all key stakeholders.

The first step involves identifying major stakeholders and then looking at risks and opportunities from their vantage points. An individual or group is considered to be a stakeholder when any one of three characteristics apply: (1) the individual/group could be positively or negatively affected by the organization's activities either directly or indirectly via others' well-being, (2) the individual/group can grant or withdraw resources that are needed for organization activities, and (3) the individual/group is valued by the company (Maignan & Ferrell, 2004). Different industries and companies will have varying effects to consider. For example, large-scale extractive industries such as mining and oil companies will have a different set of environmental and social impacts than firms in the financial services sector. In conducting an impact analysis, it is important to not only identify the obvious impact effects but also to consider other potential unintended consequences of a company's current and proposed global corporate citizenship efforts. For example, IKEA realized that the depth of its penetration in some developing countries left it open to criticism that it was creating a global monoculture which undermined local norms and values.

To be of real value to the company, a stakeholder engagement program must be more than an occasional or one-off activity; indeed, it must be an integral part of the organization's management systems (Peloza & Falkenberg, 2009). While scanning the horizon for emerging trends is critical to success, so is hearing from stakeholders about their agendas. A stakeholder engagement program cannot simply wait for stakeholders to volunteer their concerns. It is necessary to seek out important stakeholders and, in some cases, educate them on proposed activities. For example, companies can routinely conduct stakeholder engagement and education sessions with local groups as a normal part of doing business in the community.

Actively monitoring company actions and stakeholder expectations is particularly important in an environment where public opinion can shift suddenly. In less than a decade, for example, obesity went from being viewed as an overwhelmingly personal responsibility to one that is now viewed as a significant part of corporate strategy and responsibility (Bonini, Mendonca, & Oppenheim, 2006). A stakeholder engagement program can help the company understand corporate citizenship issues that are critical to long-term success; that is, matching the stakeholder focus with the business' risks and opportunities.

3.4. Develop metrics for measurement and reporting

To be a meaningful aspect of business practice, activities related to global corporate citizenship must have measureable goals backed by performance metrics and progress must be reported. Such goals should not only cover social and environmental objectives (e.g., reducing gases, reducing waste) but should also include the business benefit (metric) of the corporate citizenship action. Since the jury is still out as to whether a dollar investment in global corporate citizenship returns more or less than one dollar in benefit to shareholders, researchers call for both financial and non-financial measures of global corporate citizenship performance (Barnett, 2007). Regardless of whether the metric falls within the realm of corporate financial performance or within the domain of corporate social performance, "What gets measured, gets done" (Economist Intelligence Unit, 2008, p. 18).

Companies that have engaged in global corporate citizenship initiatives for a relatively long period of time have been able to show the impact both financially and socially. For example, General Electric had clearly stated financial objectives and metrics in launching Ecomagination: the company said that it wanted to more than double its research investment in cleaner technologies and introduce more clean-tech products by doubling its current $10 billion in annual revenues from Ecomagination products and services. With respect to social performance metrics, GE sought to reduce its greenhouse gas emissions 1% by 2012 and the intensity of its greenhouse gas emissions 30% by 2008 (Pinney, 2009). In another example of corporate social performance metrics, Home Depot (2009) attempts to educate consumers about their purchasing behavior by telling them it takes 64 trees to build an average home and that the typical American consumes enough wood and paper products annually to produce a 100 foot tall tree that is 16 inches in diameter.

Companies should disclose performance related to global corporate citizenship in an annual social report. The challenge for many companies, however, is to decide which of the myriad reporting standards and codes should be used to inform on citizenship-related efforts. A logical chain of events in this regard is to look at the reporting standards and practices of the industry in which the company operates. There are increasing efforts at the international level to define normative standards around principles and guidelines for reporting (e.g., the Global Reporting Initiative). Unfortunately, companies often rush into citizenship reporting as a reaction to external pressure, without really considering what material is relevant to the business. This rush-to-report can result in volumes of pages of little value, to both internal and external stakeholders, in understanding what the company is really attempting to achieve for the business and society.

Baxter International Inc., a leader in this arena, identified three major reasons for preparing a tangible social report: tracking/demonstrating the business case, demonstrating leadership, and balancing the tension internally and externally (Richards & Bharwani, 2008). At Telekom Austria Group (2010), for example, social reporting has become an integral component of the company's steering structure, and the company refers to its yearly social report as ambitious because "the company documents its current performance as well as new developments and measures that have been implemented" (p. 39).

Clearly, every corporate citizenship program needs to have measureable impact factors that are critical to economic and social success—whether it be cost reduction, employee loyalty, brand recognition, or customer loyalty. Businesses and society cannot forget that it is important to develop a business case for global corporate citizenship. This means that corporate citizenship has to be connected to the core business via both social and financial performance metrics. Importantly, these metrics need to be reported back to stakeholders in the form of a social report.

4. A Panglossian perspective?

We would be remiss to present global corporate citizenship as the end-all, be-all for businesses. While 'doing good' has a positive ring to it and is socially attractive in the 21st century, the reality is that corporations worldwide are in the midst of an economic crisis and, unfortunately, it is difficult to argue that there is a positive causal link between global corporate citizenship and company financial performance. Thus, are we presenting a Panglossian perspective of the world; that is, are we being blindly or naively optimistic about the need for designing and implementing a global corporate citizenship strategy?

We believe that we are not peddling a Panglossian perspective when proposing a framework for implementing global corporate citizenship. Rather, it is only through a logical framework that companies can truly understand the value and ultimate impact of a global corporate citizenship strategy. The reality is that some companies may find global corporate citizenship has cost limitations that inhibit implementation efforts during these difficult economic times. This does not mean that corporate citizenship is not important for these companies. Rather, it shows that economic conditions can slow corporate citizenship initiatives as with any other strategic initiatives and/or that the company has to learn to prioritize its initiatives. More importantly, an implementation framework for global corporate citizenship enables companies to understand what can and cannot be accomplished, allowing implementation to play a critical and necessary role in the formulation of what can and should be done.

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