Business Horizons (2024) 67, 199—207

Available online at www.sciencedirect.com

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Punishing the good? How to minimize an unfair CSR-washing label

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KEYWORDS
Corporate social responsibility;
Business reputation;
CSR-washing;
Performance management;
Leadership

Abstract Many businesses engage genuinely in corporate social responsibility (CSR). But others engage in CSR-washing: using social concerns for financial gain and the distortion of internal practices to project the image of CSR to stakeholders. Unfair CSR-washing happens when a company is accused of being a CSR-washer despite having made significant and genuine efforts to address social or environmental issues. CSR-washing harms firms' reputations, resulting in the loss of consumer and stakeholder trust and even in potential lawsuits, depending on the type and severity of the behavior. We offer four interconnected, evidence-based recommendations to minimize a business's unfair perception as a CSR-washer: (1) integrate CSR into core activities rather than peripheral activities, (2) adopt a bottom-up approach to CSR, (3) develop an integrative performance-management/CSR system, and (4) develop an effective CSR communication strategy. We also offer specific implementation guidelines for each recommendation. Implementing these evidence-based practices will help organizations plan, execute, and monitor their CSR initiatives while remaining authentic and minimizing the chance of being labeled as CSR-washers.

1. Remembering Tim Baldwin

Many of us who knew Professor Tim Baldwin either as his colleague or collaborator recall hearing him ask this question during research seminars and when job candidates delivered presentations: "So, based on the research you just shared with us, what might you say to the CEO of the local printing company, barbeque restaurant, or manufacturing plant?" Tim urged us to "do something meaningful" in our research pursuits and advocated for projects that would significantly improve the lives of employees and stakeholders.

In honor of our dear friend Tim Baldwin's legacy and his significant contributions to scholarship, we offer evidence-based recommendations for organizations that are genuinely engaged in corporate

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https://doi.org/10.1016/j.bushor.2023.12.002

social responsibility (CSR)—organizations that aim to improve the lives of their internal and external stakeholders by doing good, not just doing well. In particular, we focus on those that, despite their positive CSR values and actions, are unfairly perceived as engaging in CSR-washing (i.e., seen as exploiting social concerns to reap financial benefits from CSR). To summarize our article's goal in a way that a CEO of a local printing company, barbeque restaurant, or manufacturing plant would appreciate, our article offers evidence-based recommendations to organizations that are unfairly labeled as engaging in "fake CSR."

2. Corporate social responsibility (CSR)

CSR involves "context-specific organizational actions and policies that consider stakeholders' expectations and the triple bottom line of economic, social, and environmental performance" (Aguinis, 2011, p. 855). In other words, it encompasses what is commonly referred to as the three Ps: people, profit, and planet (Dahlsrud, 2008; Sarkar & Searcy, 2016).

CSR has a long history, dating back to the 1953 book by economist Howard Bowen titled *Social Responsibilities of the Businessman*, in which he wrote that organizational leaders have an obligation to make decisions and to implement actions that reflect the objectives and values of our society (Bowen, 1953). Fast forward 7 decades, and CSR initiatives have become extremely common among the most successful businesses. For example, in 2022, 96% of S&P 500 companies published sustainability reports (Business Wire, 2022).

3. CSR-washing

CSR-washing refers to the use of social concerns for financial gain and to the distortion of internal practices to promote the projected image of CSR to stakeholders (Boiral et al., 2017; Pittman & Sheehan, 2021). Among some recent examples of CSR-washing is Nestlé's use of a picture of young children dancing in a circle on the cover of its 2021 Creating Shared Value and Sustainability Report. The caption reads: "Nestlé is investing in cocoa communities such as Didoko, Côte d'Ivoire, to help children access good quality education" (Nestlé, 2022, p. 2). Ironically, Nestlé and competitors Mars and Hershey faced allegations of child trafficking by former child employees in Ivory Coast (Balch, 2021).

For many organizations, a CSR program is nothing more than a viral marketing ploy designed to increase sales. So, the term CSR-washing borrows from the concept of whitewashing, a practice of covering up scandals, crimes, and other unpleasant facts (Grafström & Windell, 2011). CSR-washing is related to but distinct from other types of false promotion, including greenwashing (i.e., overstating environmental friendliness), pink-washing (i.e., promoting oneself in the name of breast cancer awareness), sports-washing (i.e., using major sporting events as propagandist distractions from societal or environmental misconduct), and woke-washing (i.e., using societal issues as a ploy to sell more products). Each of these attempts aims to earn credibility among stakeholders and consumers by presenting the appearance of doing the right thing (Pope & Wæraas, 2016; Vredenburg et al., 2020).

Current social concerns, such as postpandemic recovery, climate change, human rights, and social justice, have prompted a renewed focus on CSR (Mitnick et al., 2021). As organizations become "activists" in the sociopolitical sphere, their motives are scrutinized more than ever, and consumers are suspicious of their authenticity (Du et al., 2010; Holt, 2002; Vredenburg et al., 2020).

For example, the CSR efforts of companies involved in industries that are not perceived positively (e.g., nuclear, military, oil and gas) are influenced by negative industry reputations despite their possibly genuine CSR activities (Song et al., 2020). As a result, although many companies intend to do good, they quickly fall prey to CSR-washing accusations.

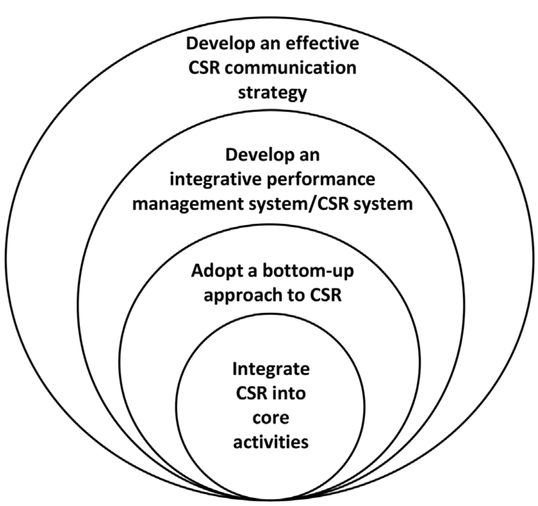
For instance, Taco Bell was falsely accused of using only 36% meat filling in its foods, along with chemicals, starches, and powders, when, in reality, it uses 88% meat. The chain had to spend US $4 million refuting the false claim (Flock, 2011). As a result of false accusations, businesses' reputations can be damaged, and it takes time to restore them.

4. Preventing and minimizing an unfair CSR-washing designation

How can organizations that *genuinely* embrace CSR values and initiatives minimize the chance of being unfairly labeled CSR-washers? We call for a strategic CSR approach that permeates the organization's core values, making CSR an integral part of its identity. Moreover, integrating CSR into core values requires a bottom-up approach that encourages employees at all levels to contribute to CSR initiatives actively. Involving employees throughout the organization can cultivate a sense of shared ownership and purpose. Additionally, developing a performance-management system that aligns with CSR objectives can further strengthen the integration of CSR into core activities. This ensures that CSR goals are embedded in the organization's performance evaluation and that individual and team efforts are aligned with social responsibility objectives. Finally, communication is crucial in this process, as consistent and transparent communication channels foster engagement and commitment to CSR initiatives. Figure 1 visually represents our interconnected recommendations, which we discuss in detail in the following section.

Intel is an excellent example of an organization that has implemented many of these recommendations and, therefore, has avoided falling prey to a CSR-washing label. First, Intel has successfully integrated CSR into its core competencies and strategic framework. Second, it has adopted an inclusive, bottom-up approach, empowering employees at all levels to contribute to societal improvement (Aguinis & Glavas, 2013). By embracing the transformative impact of every individual, regardless of their position, Intel fostered a sense of shared ownership and purpose within the organization. Third, to ensure seamless integration, Intel implemented a performance-management system incorporating CSR metrics across departments. By aligning individual and team performance with the organization's social responsibility objectives, Intel demonstrated its commitment to CSR and motivated employee engagement (Aguinis & Glavas, 2013). Finally, the company made sure these efforts were communicated to external stakeholders. Intel's genuine efforts resulted in significant cost savings and positive relationships with local communities, as exemplified by its warm reception in Arizona, in contrast to the resistance faced by Walmart (Aguinis & Glavas, 2013; Barrett & Niekerk, 2013).

Figure 1. Preventing and minimizing unfair CSR-washing accusations: Summary of interconnected recommendations



Note: CSR = Corporate social responsibility

5. Implementation guidelines

Next, we offer specific implementation guidelines for each of our four recommendations in Figure 1. As a preview, Table 1 summarizes these guidelines and highlights the stakeholders mainly responsible for implementing each. Specifically, top management teams should introduce strategic-level practices, while responsibility should extend to employees at all levels. In collaboration with top management and supervisors managing employee performance, the human resources function facilitates the integration of the performance-management system. The communication and marketing function develops an effective communication strategy. Ultimately, CSR should be integrated into the organization's overall strategy and daily operations, with all members responsible for effective CSR initiatives (Aguinis & Glavas, 2013).

5.1. Integrate CSR into core activities

There is a growing consensus that to be seen as truly genuine, CSR needs to be embedded (i.e., integrated) into core business functions (Pedersen & Neergaard, 2008). In contrast to embedded CSR, peripheral CSR focuses on activities not integrated into an organization's strategy, routines, and operations (e.g., philanthropy, volunteering).

5.1.1. Develop recurring CSR initiatives rather than one-time events

Consumers struggle to know the true intentions of firms. But when CSR initiatives recur, consumers come to perceive that companies have alignment between CSR efforts and their core business strategies (Aguinis & Glavas, 2013; Becker-Olsen et al., 2006). By deploying CSR activities on an ongoing basis and integrating CSR into their strategies, routines, and operations, companies demonstrate that they do meaningful work rather than simply charitable giving (Aguinis & Glavas, 2013).

5.1.2. Deploy substantial CSR resources and capabilities

Companies with substantial CSR resources and capabilities generate positive attributions and attitudes from consumers and are perceived as genuine (Bhattacharya & Sen, 2004). The reason is that CSR-washing perceptions are likely to emerge only

Table 1. Evidence-based recommendations and implementation guidelines for preventing unfair CSR-washing accusations

Recommendations	Implementation guidelines	Stakeholder mainly responsible
1. Integrate CSR into core activities	1. Develop recurring CSR initiatives rather than one-time events. 2. Deploy substantial resources and capabilities. 3. Engage external stakeholders in CSR decision-making.	• TMT
2. Adopt a bottom-up approach to CSR	1. Establish an organization-wide CSR committee. 2. Conduct multiple data-collection efforts to gather input about the organization's CSR initiatives. 3. Empower employees to find meaningfulness through work beyond financial goals.	• TMT • CSR committee
3. Develop an integrative performance-management/ CSR system	1. Implement a performance-management system that includes CSR training. 2. Align CSR goals with individual and team performance goals. 3. Integrate CSR risk management into performance management.	• Human resources • Supervisors managing employee performance
4. Develop an effective CSR communication strategy	1. Recognize the mutual relation between CSR communication (i.e., talk) and CSR practice (i.e., walk). 2. Identify CSR domains that impact society rather than merely aligning with companies' products or services. 3. Avoid overstating the impact of CSR activities by communicating factual information.	• Marketing and communication

Note: CSR = Corporate social responsibility; TMT = Top management team

when the company is seen as devoting insufficient or insufficiently unique resources (Coombs, 2007).

5.1.3. Engage external stakeholders in CSR decision-making initiatives

CSR programs can be an asset to corporate value and reputation; however, the dissonance created among stakeholders by unfair CSR-washing threatens these benefits, creating a risk of social and financial harm (Siano et al., 2017; Tao & Song, 2020). Thus, genuine companies striving to be socially responsible must discuss their CSR implementations and engage stakeholders in decision-making. For example, Exxon Mobil generated negative perceptions of poor corporate-community relations when it excluded local communities in decision-making (Idemudia, 2007). Companies embracing CSR as their core strategies must include external stakeholders in decision-making. Although Exxon Mobil undertook multiple CSR initiatives related to health, education, and infrastructure, its lack of external stakeholder engagement threatened its reputation (Mbat et al., 2013).

5.2. Adopt a bottom-up approach to CSR

The bottom-up approach is a structured method of engaging frequently overlooked internal stakeholders. Instead of being imposed from the top down by senior management or the board of directors, CSR from the bottom up involves organizational members in identifying and addressing social and environmental issues that are important to them (Asif et al., 2013). Such an approach helps minimize the possibility of unfair CSR-washing because the entire organization is seen as fully engaged with CSR.

5.2.1. Establish an organization-wide CSR committee

An organization-wide CSR committee composed of employees from various levels and departments is key, and this committee can also engage with external stakeholders (e.g., customers, suppliers, local communities; Fuente et al., 2017). Organizations can foster a culture of engagement and commitment to social and environmental issues beyond compliance and regulatory requirements by empowering the CSR committee to lead. Employee-led volunteer programs, local community engagement initiatives, and sustainability efforts such as reducing waste, energy consumption, or water usage are examples of CSR initiatives resulting from implementing such a bottom-up approach (Hemingway, 2005).

5.2.2. Conduct multiple data-collection efforts to gather input about the organization's CSR initiative

Organizations can identify key CSR issues by conducting surveys, running focus groups, and establishing channels for employee feedback (Bhattacharya & Sen, 2004). Efforts such as these, which show a commitment to gathering input throughout the organization, can be an effective strategy for organizations seeking to demonstrate their commitment to CSR, to foster a culture of collaboration and innovation, and to demonstrate a genuine interest in achieving their CSR goals.

5.2.3. Empower employees to find meaningfulness through work beyond financial goals

The person-centric conceptualization of CSR emphasizes that employees find active roles and seek meaningfulness above tasks and jobs and beyond financial goals (Aguinis & Glavas, 2019). Moreover, such outcomes are associated with prosocial behaviors because they encourage employees to feel more connected to the companies and to act ethically (Valentine et al., 2011; Wong & Kim, 2023). Furthermore, when employees perceive meaningfulness both in their work and in their CSR activities, they respond positively toward companies, improving those companies' goodwill and helping them to steer clear of CSR-washing labels (Cunha et al., 2022).

5.3. Develop an integrative performance-management/CSR system

All organizations have a performance-management system (Aguinis, 2023). Developing a fully integrated system with CSR initiatives signals that CSR actions and outcomes matter because they are measured and rewarded.

5.3.1. Implement a performance-management system that includes CSR training

Performance management is not only about the past but also about the future (Aguinis & Burgi-Tian, 2021). Accordingly, good performance management involves implementing training programs to help employees develop competencies they can use in their future performance related to CSR. For example, a company that invests in employee training and development directed at CSR can project an inclusive environment that enhances employee engagement and increases the likelihood of good corporate citizenship behavior. Establishing a culture of learning (Stainer, 2006) ensures optimized transfer of training (Baldwin & Ford, 1988), enhancing the organization's CSR capabilities.

5.3.2. Align CSR goals with individual and team performance goals

Organizations should align CSR goals with individual and team performance goals. Employees held accountable for CSR performance can better predict an organization's actions, giving them a sense of control (Rupp et al., 2006). Managers should regularly monitor and report progress toward the company's CSR goals, and they should monitor individual performance in view of those goals. Employee motivation and engagement can be maintained by tracking key performance indicators and by sharing progress with them (Aguilera et al., 2007). Such an approach to integrating individual and team CSR goals within the performance-management system signals that CSR is genuine.

5.3.3. Integrate CSR risk management into performance management

By incorporating risk management into the performance-management process, performance-management systems can assist organizations in monitoring risks related to CSR. For example, companies can identify and manage sustainability-related risks using relevant metrics and indicators to measure sustainability performance. In doing so, companies should use meaningful metrics for their stakeholders and reflect the company's material sustainability issues. As an illustration, the Dow Chemical Company had faced harsh public criticism for its environmental record, including outcries over the manufacture of the defoliant Agent Orange and dioxin contamination near its Midland, Michigan, facilities. To better understand and respond to stakeholder concerns, the company formed an advisory body of leading scientists and policy experts in 1992 to challenge the company on its environmental goals and processes (Eccles & Serafeim, 2013).

5.4. Develop an effective CSR communication strategy

Owing to growing public skepticism, it has become increasingly challenging for companies to communicate CSR initiatives effectively to their stakeholders (Kim & Lee, 2018). For example, it is very difficult for companies involved in luxury brands that demonstrate elitism, excess, and extravagance to avoid skepticism about their CSR activities (Wong & Dhanesh, 2017). Such skepticism results in negative brand evaluations among stakeholders and invites a CSR-washing label (Kim & Ferguson, 2014).

5.4.1. Recognize the mutual relation between CSR communication (i.e., talk) and CSR practice (i.e., walk)

When companies' practices are misaligned with their purposes, values, and messaging, they are perceived as inauthentic (Vredenburg et al., 2020). Some companies prioritize CSR communication over CSR practice, and in these cases, the CSR-washing designation is *not* unfair. For example, British Petroleum's (BP's) logo was changed to reflect the new image of the company using a green and yellow sunflower design. Still, when the Deepwater Horizon oil spill occurred in 2010, resulting in significant environmental and human damage, it was clear that BP's internal CSR practices did not align with its communication (Marquis, 2020). Any such failure in talk-and-walk alignment leads stakeholders to attribute the CSR initiative more to self-serving motives than to genuine ones (Kim & Choi, 2018). In order to authentically build stakeholders' trust, demonstrate congruence between the firm and its beneficiaries, and help minimize the chance of an unfair CSR-washing designation, firms must ensure a good match between their expressed CSR values and their actions.

5.4.2. Identify CSR domains that impact society rather than merely aligning with companies' products or services

Companies must clearly distinguish between the CSR domains they focus on to demonstrate genuine CSR engagement (Öberseder et al., 2014; Schaefer et al., 2020). CSR initiatives that are highly congruent with companies' products or services generate more favorable public outcomes; however, not all companies receive positive responses. For example, an experiment involving a fictitious cola company's antiobesity campaign was perceived by participants negatively (Austin & Gaither, 2019). Moreover, companies must be careful not just to use CSR as a symbol (e.g., by providing only generic CSR information on a company website) but to identify the beneficiaries of their own CSR initiatives (Kim & Ferguson, 2014; Schons & Steinmeier, 2016). Companies can enhance their credibility and generate goodwill by engaging in areas that impact society, not just the company (Du et al., 2010; Öberseder et al., 2014).

5.4.3. Avoid overstating the impact of CSR activities by communicating factual information

Companies should pay attention to the tone of their messages because communication solely from the CEO and a spokesperson might convey self-serving motives (Du et al., 2010; Kim & Ferguson, 2018; Kim & Lee, 2018). Additionally, companies can increase credibility through CSR communication by providing factual information showing their commitment and the societal impact of their CSR initiatives (Du & Vieira, 2012). Factual information obtained from a company's official corporate site dedicated to CSR, an annual corporate responsibility report, a press release, or from employees directly demonstrates companies' actual CSR performance and transparency (Du et al., 2010; Sendlhofer & Tolstoy, 2022). For example, corporate disclosure is seen as a direct expression of companies' attitudes toward social responsibility (Perrini, 2005). Additionally, disclosures can prevent the impression that companies boast about their efforts (Du et al., 2010). For instance, third-party assessments institutionalize business ethics through standardization (Boiral et al., 2017). Companies can also use social media platforms for two-way communication with stakeholders, which also helps avoid the appearance of boasting about CSR (Du & Vieira, 2012; Kim & Lee, 2018).

6. Discussion

Most firms engaging in CSR initiatives are likely to face some form of scrutiny sooner or later. Although organizations trying to do the right thing may feel confident that they engage in authentic CSR practices, many can be accused of CSR-washing. Sometimes, those CSR-washing accusations are justified because many firms do not engage in genuine CSR. Many firms do engage in CSR-washing and other "fake" and cover-up activities, such as whitewashing, greenwashing, pinkwashing, sports-washing, and woke-washing.

But firms falsely accused of CSR-washing can face unjust and irreparable damages. Accordingly, we offer four recommendations for safeguarding against *unfair* CSR-washing accusations: (1) integrate CSR into core activities, (2) adopt a bottom-up approach to CSR, (3) develop an integrative performance-management/CSR system, and (4) develop an effective CSR communication strategy. Expanding upon these recommendations might also help avoid the other unfair "-washing" labels mentioned above. For example, integrating diversity, equity, and inclusion into core activities might help prevent an unfair woke-washing label.

For each recommendation, we provide specific implementation guidelines to demonstrate the feasibility and practicality of its execution. Additionally, we highlight who should be assigned overall responsibility for managing the implementation of each recommendation, including the top management team, CSR committee, human resources, supervisors overseeing employee performance, and marketing and communication.

We acknowledge that risks and possible downsides may be associated with our recommendations, particularly regarding integrating CSR within performance management. Specifically, given that resources available for employee rewards are always finite, organizations must allocate budgets, establish dedicated teams, and invest in training and in building capacity. Although some firms may lack sufficient resources to do so, failing to allocate adequate resources and support will hinder progress toward meaningful CSR initiatives.

Also, we focus on implementing performance management to enhance accountability and to provide a framework for measuring CSR impact. But another potential downside to our recommendations is that measuring and quantifying CSR initiatives' true impact can be complex and challenging compared with assessing financial goals. Overemphasizing financial measures at the expense of CSR transparency may undermine the effectiveness and recognition of CSR efforts. Thus, managers should recognize the importance of documenting, evaluating, and reporting their contributions to social issues.

Though it poses similar challenges, third-party assessment can help organizations demonstrate transparency and establish market differentiation and accountability (Donnelly & Wickham, 2021). Still, managers must be careful in choosing the right affiliation with external entities, and given the rise in third-party assessment options, choosing the right one is important to the organization's overall identity.

In closing, implementing our recommendations can help genuine organizations build credibility and trust despite potential risks and downsides. Deeply influenced by the intellectual legacy of Tim Baldwin, our goal is to bridge research and practice so that organizations can "dare to be great" by promoting their authentic CSR engagement and minimizing the chance of unfair accusations of CSR-washing.

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