

INDEX

- Achievement and self-direction values, 23–24
- Agency theory, 52, 54
- Agenda-setting theory, 165, 166
- American economy, 29
- American Electric Power (AEP), 61
- American political culture, 93
- Apex Artisan Skill Bank (ASB), 133
- Artisan Special Economic Zone (ASEZ), 133
- ‘Austrian School of Economics’, 155

- Bedfordshire Green Business Network, 20
- Bio-engineering, 146
- Black Lives Matter Group, 74
- Blacksmiths, 123, 126
- Bretton Woods conference, 30
- Business ethics values, 178
- Business greening, 21–24

- Capital Group, 62
- Carbon Disclosure Project, 61
- Cathartic outrage, corporate power
 - anti-globalization and anti-corporation movements, 83
 - capitalist structures, 80
 - communication, 81
 - defensive responses, 81
 - government policy, 81
 - implication for, 82
 - legitimacy, 83
 - repression, 82
 - sublimation, 81
- Cause-related markets, 33, 147

- Chartered Institute of Management Accountants (CIMA), 57
- Civil society organisations, 8
- Climate change, 3
 - revised ISO14001:2015
 - achievement and self-direction values, 23–24
 - Bedfordshire Green Business Network, 20
 - business systems, 16
 - compliance-based approaches, 18
 - conservation-based values, 21
 - electronic systems, 21
 - environmental engagement, 16
 - financial payback, 16
 - financial/reputational benefits, 21
 - Health and Safety standard, 19
 - High Level Structure (HLS), 16
 - ISO14001:2004, 18
 - Narrative Analysis, 20
 - national environmental requirements, 18
 - paper-driven instrument, 17
 - power and conservation values, 21–23
 - production systems, 17
 - qualitative approach, 20
 - ‘reliably identifying’ values, 20
 - self-enhancing value, 21
 - Shalom Schwartz framework, 16, 19
 - small and medium enterprise (SME), 16
 - socioeconomic systems, 17

- system-based approach, 17
 - UK-based Institute of
 - Environmental Management and Assessment (IEMA), 19
 - value-sets, 19
 - social responsibility, 105
- Communications theories, 169
 - agenda-setting theory, 165, 166
 - benefits, 167
 - business-society relationships, 166
 - dominant theories, 165
 - hermeneutics theory, 165, 166
 - impacts of, 167
 - regulatory requirement, 167
 - social judgement theory, 165, 166
 - sustainability report, 168
 - symbolic interactionism theory, 165, 166
- Community Assistance programme, 31
- Companies Act, 90, 91
- Companies and Allied Matters (CAMA) Act, 154
- Competition, 4–5
- Compliance-based approaches, 18
- Conditional Cash Transfer programme, 134
- Confirmatory factor analysis (CFA), 225
- Conflict theory, 162–164
- Conformity, 22, 23
- Conservation-based values, 21
- Consultation Draft, 48
- Consumer-citizen responses, 78
- Consumer Protection Council (CPC) Act, 149, 151
- Content analysis, 54
- Copernican revolution, 88
- Corporate behaviour, 1
- Corporate decision-making process, 180
- Corporate financial crime
 - age, 201
 - business degree, 200–201
 - characteristics, 196
 - conceptual framework, 199
 - corporate governance, 194
 - corporate misbehaviour, 194
 - differential association theory, 202
 - directors
 - characteristics, 197–198
 - independent/outside, 207–208
 - number of roles, 206–207
 - personal attributes, 196
 - echelon theory, 194–195
 - education level, 199–200
 - ethnicity, 203–205
 - gender, 201–202
 - human governance, 198
 - ethical attitudes, 209
 - independent variables, 208
 - top management teams, 210
 - Malaysian market, 194
 - organisational reward-cost
 - analyses, 203
 - for personal benefit, 195
 - Securities Commission of Malaysia (SC), 194
 - tenure length, 205
 - top management team
 - characteristics, 197–198
 - number of roles, 205–206
 - types, 195
 - white-collar crime, 195–196
- Corporate governance, 194
- Corporate governance structure (CGS), 156
- Corporate reporting
 - Consultation Draft, 48
 - Enhanced Business Reporting Consortium, 45
 - environmental, social and governance (ESG)
 - integration, 47
 - European Commission, 46
 - evolution for, 44
 - Exposure Draft, 47

- financial-oriented report, 48
- financial reporting, 45
- frameworks/reports/checklists, 48–51
- governance and non-financial information, 45
- governance and remuneration, 48
- Integrated Reporting Committee (IRC), 46
- Integrated Sustainability Reporting, 45
- International Integrated Reporting Council (IIRC), 47
- limitations, 48
- management commentary, 48
- Pilot Programme, 47
- Prototype Framework, 48
- regulation initiatives, 47
- regulatory actions, 45
- social responsibility, 45
- socioenvironmental nature, 46
- South African Institute of Chartered Accountants (SAICA), 46
- SustainAbility, 46
- timeline, 47
- Value Reporting Framework or Corporate Reporting Framework, 45
- World Intellectual Capital Initiative (WICI), 46
- Corporate Social Responsibility Bill, 152–153
- Corporate–society relations, 35
- capitalisation, 37
- Corrupt Practices and Other Related Offences (IPCC) Act, 153–154
- Craft Institute, 135
- Creation of shared value (CSV), 128
- Decision-making processes, 2, 31
- Defense mechanisms, 72
- Destruction and poverty, 29
- Developmental viewpoint, Nigeria reinvention, 147
- Differential association theory, 202
- Diffusion theory, 52
- Directors
 - characteristics, 197–198
 - independent/outside, 207–208
 - number of roles, 206–207
- Disclosure analysis, 54
- Discretionary business policy, 146
- Economic and Financial Crimes (EFCC) Act, 153
- Economic growth, 93
- Electronic systems, 21
- Enhanced Business Reporting Consortium, 45
- Environmental degradation, 33
- Environmental, social and governance (ESG) integration, 47
- Ethical discourses, 34
- European Commission, 46
- Exposure Draft, 47
- Free market economy, 155
- Free market mechanism, 5, 32
- Gaia hypothesis
 - accountability interpretation, 5
 - economic organisation, 5
 - free market mechanism, 5
 - liberal theory, 5
 - organisational theory, 6
 - profit-seeking organisations, 6
- Global Compact, 8
- Global economy, 5
- Global warming, 3–4
- Goldsmiths, 123, 134
- Great Portland Estate, 62
- Greenhouse gases, 4
- Green theory, 164–165

- Health and Safety standard, 19
- Heinz Baby Food Label Saving Program, 33
- Hermeneutics theory, 165, 166
- High Level Structure (HLS), 16
- Human governance, 198
 - ethical attitudes, 209
 - independent variables, 208
 - top management teams, 210
- Human rights' infringements, 33
- Indian Companies Act
 - activities, 125
 - Blacksmiths, 126
 - core operations, 126
 - development sector-wise
 - expenditure, 126, 127
 - Industrial Training Institutes (ITIs), 126
 - mandatory provisions, 125
 - win-win strategy, 126
- Indonesian Ministry of Health
 - regulation, 188
- Indonesian Securities Supervisory Agency's (BAPEPAM)
 - regulation, 179
- Indonesian women's employment,
 - internal CSR
 - business ethics values, 178
 - corporate decision-making process, 180
 - cultural stigma, 186
 - discrimination forms, 185
 - employee loyalty, 180
 - financial performance, 178
 - flexible working hours, 186, 188
 - human resource management, 178
 - human rights, 180
 - hypotheses development, 181–182
 - Indonesian Ministry of Health
 - regulation, 188
 - Indonesian Securities Supervisory Agency's (BAPEPAM)
 - regulation, 179
 - Indonesia Stock Exchange, 179
 - Kruskal-Wallis test, 183
 - results, 186
 - labor practice, 180
 - Likert Scale, 182
 - low-level managers, 182, 189
 - managers' perception, 180–181
 - Mann-Whitney U test, 186
 - middle-level management, 189
 - multilevel managers, 182, 184, 187
 - nonparametric techniques, 183
 - shareholders, 178
 - target groups and response rate, 183
 - top-level management, 185, 189
 - training and development, 188
 - work experience, 182
- Indonesia Stock Exchange, 179
- Industrial Revolution, 89
- Industrial Training Institutes (ITIs), 126
- Industry associations, 135
- Institute of Environmental Management and Assessment (IEMA), 19
- Institutional theory, 52
- Institution of Chairs in Artisan Studies, 134
- Instrumental theory, 63, 159–160
- Integrated reporting (IR)
 - case study, 60
 - adoption of, 61
 - American Electric Power (AEP), 61
 - Capital Group, 62
 - Carbon Disclosure Project, 61
 - Great Portland Estate, 62
 - Metso Corporation, 62
 - Natura, 62
 - Philips company, 62
 - RB Platinum, 61–62

- United Technology Corporation (UTC), 61
- climate change, 44
- corporate reporting
 - Consultation Draft, 48
 - Enhanced Business Reporting Consortium, 45
 - environmental, social and governance (ESG) integration, 47
 - European Commission, 46
 - evolution for, 44
 - Exposure Draft, 47
 - financial-oriented report, 45, 48
 - frameworks/reports/checklists, 48–51
 - governance and non-financial information, 45
 - governance and remuneration, 48
 - Integrated Reporting Committee (IRC), 46
 - Integrated Sustainability Reporting, 45
 - International Integrated Reporting Council (IIRC), 47
 - limitations, 48
 - management commentary, 48
 - Pilot Programme, 47
 - Prototype Framework, 48
 - regulation initiatives, 47
 - regulatory actions, 45
 - social responsibility, 45
 - socioenvironmental nature, 46
 - South African Institute of Chartered Accountants (SAICA), 46
 - SustainAbility, 46
 - timeline, 47
 - Value Reporting Framework/Corporate Reporting Framework, 45
 - World Intellectual Capital Initiative (WICI), 46
- definition and characterisation, 55–57
- discourse implementation, 65
- external factors, 44
- implementation and benefits, 57–58
- implication of, 44
- instrumental theories, 63
- limitations, 65
- Pilot Programme, 60
- projects and implications, 64
- research framework, 52–53
- review approach/positivist research, 63
- sample distribution, 60
- sample of, 58–59
- stakeholders, 44, 63
- Integrated Reporting Committee (IRC), 46
- Integrated Sustainability Reporting, 45
- Integrative social contracts theory, 52
- International Integrated Reporting Council (IIRC), 47
- International markets, 32
- Interview technique, 54
- Joint Stock Companies Act, 89, 90
- Kruskal-Wallis test, 183
 - results, 186
- Law-enforcement, 3
- Legitimacy theory, 52, 53, 54, 158–159
- Liberal theory, 5
- Life and death
 - Classical Liberalism, 89
 - Companies Act, 90, 91
 - Copernican revolution, 88
 - decision-making investment, 91

- developments, 95
- elements, 96
- Enlightenment change, 88
- environmental resources, 96
- financial dimension, 97
- financial statements, 91
- immortality, 90
- Industrial Revolution, 89
- Joint Stock Companies Act, 89, 90
- large-scale enterprises, 89
- liability limitation, 92–94
- Railways Act, 89
- shareholder judgement, 92
- social responsibility, 88
- stakeholder *vs.* shareholder
 - dichotomisation, 96
- supplies and production
 - techniques, 97
- Likert Scale, 182
- Malaysian market, 194
- Mann-Whitney U test, 186
- Market-demand paradigm, 35
- Metso Corporation, 62
- Mineral resources, 4
- Multifaceted phenomenon, 30
- Multilevel managers, 182, 184, 187
- Multinational oil corporations
 - (MNOCs), 144
- Narrative Analysis, 20
- National Assembly, 145
- National Culture Fund (NCF),
 - 133–134
- National Environmental Standards
 and Regulations
 - Enforcement (NESREA)
 - Act, 151–152
- National Institution for
 Transforming India
 - (NITI), 135
- National Skills Mission, 134
- Natura, 62
- Neocommunitarianism, 35–36, 38
- Neo-institutional theory, 52, 54
- Neoliberalism, 28
 - contradictions and tensions, 34
 - economic policies, 32
 - ‘enlightened self-interest’, 32
- ‘New globalised capitalism’, 31
- New Jersey Supreme Court, 31
- Nigerian Employers Consultative
 Association (NECA), 145
- Nigeria reinvention
 - bio-engineering, 146
 - business-society relationships, 146
 - cause-related marketing
 - perspective, 147
 - communications theories, 169
 - agenda-setting theory, 165, 166
 - benefits, 167
 - business-society relationships,
 - 166
 - dominant theories, 165
 - hermeneutics theory, 165, 166
 - impacts of, 167
 - regulatory requirement, 167
 - social judgement theory, 165,
 - 166
 - sustainability report, 168
 - symbolic interactionism theory,
 - 165, 166
 - companies, 148, 150–151
 - conflict theory, 162–164
 - developmental viewpoint, 147
 - discretionary business policy, 146
 - ethical behaviour, 146
 - green theory, 164–165
 - implications, 168, 170
 - instrumental theory, 159–160
 - legal responsibilities, 145
 - legislations
 - Companies and Allied Matters
 (CAMA) Act, 154
 - Consumer Protection Council
 (CPC) Act, 149, 151

- Corporate Social Responsibility Bill, 152–153
- Corrupt Practices and Other Related Offences Act, 153–154
- Economic and Financial Crimes (EFCC) Act, 153
- National Environmental Standards and Regulations Enforcement (NESREA) Act, 151–152
- Securities and Exchange Commission (SEC), 154–155
- Standards Organisation of Nigeria (SON) Act, 152
- legitimacy theory, 158–159
- multinational oil corporations (MNOCs), 144
- National Assembly, 145
- Nigerian Employers Consultative Association (NECA), 145
- Organised Private Sector Group (OPSG), 145
- political CSR, 148
- regulatory requirement, 144
- shareholder-agency theory, 155–157
- social contract theory, 147, 160–162
- social philanthropy, 146
- socio-economic situations, 148
- stakeholder's perspective, 147
- stakeholder theory, 157–158
- strategic marketing perspective, 147
- sustainable development, 145
- World Business Council for Sustainable Development (WBCSD), 146, 148, 149
- Non-Governmental Organisation (NGO), 28
- Organisational legitimacy, 54
- Organisational reward-cost analyses, 203
- Organisational theory, 6
- Organised Private Sector Group (OPSG), 145, 153
- Organizational retaliation
 - communication channels, 219
 - data analyses, 225–226
 - employees' decision, 218
 - fit statistics, 227
 - measures, 224–225
 - model, 224
 - self-reported measures, 230
 - structural equation modeling, 227, 228
 - study variables results, 226, 227
- Thrace Development Agency reports, 223
- Turkish university students, 219
- upward communication, 219, 229
 - and employee responses, 222–223
- Vinten's study, 230
- whistleblowing process, 218
 - definition, 220
 - descriptive statistics results, 226
 - and employee responses, 221–222
 - internal, 218, 220
- Pepsi protest ad, 74–76
- Philanthropic approach, 29
- Philips company, 62
- Pilot Programme, 47, 60
- Political corporate social responsibility
 - cathartic outrage, corporate power anti-globalization and anti-corporation movements, 83
 - capitalist structures, 80
 - communication, 81

- defensive responses, 81
- government policy, 81
- implication for, 82
- legitimacy, 83
- repression, 82
- sublimation, 81
- consumer-citizen responses, 78
- corporate political actors, 77
- defense mechanisms, 72
- global corporations, 72, 77
- global political economy, 72
- national and international regulation, 72
- neoliberal global economy, 76
- normative theoretical claims, 77
- Pepsi protest ad, 74–76
- psychoanalysis
 - catharsis, 78
 - corporate citizenship, 79
 - defense mechanisms, 78
 - globalized meat market, 80
 - marketing theory, 78
 - repression, 79
 - repressive desublimation, 80
 - sublimation, 79
- quasi-governmental responsibilities, 76
- social media, 78
- Starbucks's intervention, 72
 - benefits, 73
 - “brand sentiment”, 74
 - refugees, 73
 - social media, 74
 - US public policy, 73
- ‘Politics of possibilities’, 38
 - corporate–society relations, 35
 - capitalisation, 37
 - economic practices, 34
 - market-demand paradigm, 35
 - neocommunitarianism, 35–36, 38
 - welfare liberal/neoliberal economic traditions, 35
- Population, 6–8
- Power and conservation values, 21–23
- PricewaterhouseCoopers (PwC), 45
- ‘Profit-motivating-giving’ rationale, 33
- Profit-seeking organisations, 6
- Prototype Framework, 48
- Public Sector Undertakings (PSUs), 128
- Railways Act, 89
- RB Platinum, 61–62
- Resource depletion, 4
- Responsibility to socialise corporations (RSC), 128
- Schwartz's value system (SVS)
 - ‘Circumplex’ model, 19
 - self-enhancing value, 19
 - value types, 20
- Securities and Exchange Commission (SEC), 154–155
- Securities Commission of Malaysia (SC), 194
- Self-enhancing value, 21
- Shareholder-agency theory
 - ‘Austrian School of Economics’, 155
 - corporate governance structure (CGS), 156
 - free market economy, 155
 - self-serving activities, 157
 - transactional agreement, 156
 - transactional/contractual relationships, 156
- Small and medium enterprise (SME), 16, 23
- Social behaviour, 1
- Social contract theory, 55, 147, 160–162
- Social enterprise, characteristics, 2
- Social Enterprises, 134
- Social-environmental benefits, 55

- Social judgement theory, 165, 166
- Social legitimacy theory, 55
- Social policies, 32
- Social responsibility, archaeology
 - case study, Zanzibar mummy
 - Computer Tomography (CT) scan machine, 107
 - container re-harnessing, 110
 - container with locking lids, 110, 111
 - harness distortions, 107, 108
 - harnesses installation, 109, 110
 - mummy, substrate layer, 107
 - soft foam, mummy protection, 109
 - stakeholders work, 108, 109
 - still wires fixing, 111
 - climate change, 105
 - definition, 104
 - legitimacy, 104
 - national mirror technical committee, 104
 - stakeholder expectations
 - body language, 113
 - cognition and general knowledge, 114
 - history and abilities, ancestors, 114
 - international standard formulation, 112
 - jargons/scientific and academic concepts, 116
 - knowledge beliefs, 115–116
 - listening and believing, experts ideas, 114–115
 - local language and metaphors and signs, 112–113
 - regional culture and customs and traditions, 112
 - rehabilitation courses, 112
 - stress control and management, 113–114
 - water challenge, 105–106
- Socioeconomic systems, 17
- South African Institute of Chartered Accountants (SAICA), 46
- Stakeholders, 2, 31
 - artisans
 - annual disclosure, 127
 - Blacksmiths, 123
 - business and society, 128–130
 - carpenters, 123–124
 - category-wise findings, 123
 - craft production, 121
 - credit/reputation, 121
 - cultural significance, 122
 - demand and competition, 122
 - discretionary category, 131
 - entrepreneurialism
 - development, 122
 - experience, 131–133
 - exploitation and marginalisation, 121
 - globalisation and mechanisation, 120
 - Goldsmiths, 123
 - Indian Companies Act, 120, 125–127
 - integrated rehabilitation and development, 135, 136
 - legitimacy, 130
 - machine-made imports, 123
 - policy decision agencies, 133–135
 - potters, 124
 - power and urgency, 130
 - Public Sector Undertakings (PSUs), 128
 - rehabilitation of, 124
 - sculptors, 124
 - skill-based employment, 120
 - skills and heritage, 121
 - small business development, 122
 - source on, 130–131
 - stakeholder salience theory, 130
 - Vishwakarma community, 120
 - democracy, 128–129

- expectations
 - body language, 113
 - cognition and general knowledge, 114
 - history and abilities, ancestors, 114
 - international standard formulation, 112
 - jargons/scientific and academic concepts, 116
 - knowledge beliefs, 115–116
 - listening and believing, experts ideas, 114–115
 - local language and metaphors and signs, 112–113
 - regional culture and customs and traditions, 112
 - rehabilitation courses, 112
 - stress control and management, 113–114
- integrated reporting (IR), 44, 63
- Stakeholder salience theory, 130
- Stakeholder theory, 52, 128, 157–158
- Standards Organisation of Nigeria (SON) Act, 152
- Starbucks's intervention, 72
 - benefits, 73
 - “brand sentiment”, 74
 - refugees, 73
 - social media, 74
 - US public policy, 73
- Structural equation modeling, 227, 228
- Sustainable development, 4
- Symbolic interactionism theory, 165, 166
- System-based approach, 17
- Thrace Development Agency reports, 223
- Top management team
 - characteristics, 197–198
 - number of roles, 205–206
- United Technology Corporation (UTC), 61
- Upward communication, 219, 229
 - and employee responses, 222–223
- Utilitarianism, 8–9
- Value Reporting Framework/Corporate Reporting Framework, 45
- Vinten's study, 230
- Vishwakarma community, 120
- Water challenge, social responsibility, 105–106
- Welfare liberalism, 28, 29
 - contradictions and tensions, 34
 - justice concept, 30
 - liberal lineage, 32
 - survey, 30
- Whistleblowing process, 218
 - definition, 220
 - descriptive statistics results, 226
 - and employee responses, 221–222
 - internal, 218, 220
- White-collar crime, 195–196
- Win-win strategy, 126
- World Business Council for Sustainable Development (WBCSD), 146, 148, 149
- World Economic Forum, 8
- World Intellectual Capital Initiative (WICI), 46