

Summary

“Corporate Social Responsibility zwischen Philosophie und Praxis”

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In recent business ethics research Corporate Social Responsibility (CSR) has become one of the most prominent topics. Although there is an increasing amount of publications on this subject, CSR till nowadays lacks from a commonly accepted definition. Especially different economic traditions in the Anglo-American and the European context lead to different interpretations of what corporations are responsible for. While the American perspective of CSR mainly focuses on “ethical responsibility” and “corporate philanthropy” in most European countries with developed welfare systems such responsibilities are by and large seen as governmental task. Despite such differences CSR became prominent also in the European discussion. Nevertheless, the conception remains not undisputed. Major points of critique concern the by and large unclear definition of CSR, the weak theoretical background and the insufficient normative foundation of the CSR conception, the emphasis of voluntary engagement and a limitation to economic, social and environmental responsibilities, especially in the European discussion, and the only weak linkage of CSR with macroeconomic conceptions. In this mess of different CSR definitions and understandings the ISO 26000 – Guidance on Social Responsibility, scheduled for end of 2010, might serve as a remedy and help to clarify the CSR conception.