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# The Choice for CSR: Strategic Rationale versus Values?

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A RESPONSE TO Hamish van der Ven (2013), “Bringing Values Back into CSR,” *Bus Ethics J Rev* 1(16): 99–105, <http://doi.org/10.12747/bejr2013.01.16>

## ABSTRACT

In a recent Commentary, Hamish van der Ven criticizes my *strategic rationale*-based approach to why firms decide to adopt and implement CSR standards. He argues that my approach is analytically flawed; rather than *strategic rationale*, *values* motivate firms in favor of CSR. In this response, I explain why I disagree with his criticism and approach. I maintain that *strategic rationale*, not *values*, drive firms’ decision-making for CSR.

**IN MY RECENT** book, *The Managerial Sources of Corporate Social Responsibility* (Thauer 2014b), and my article, “Goodness Comes from Within” (Thauer 2014a), I suggested considering asset specific investments within firms, and the managerial dilemmas to which they give rise, as internal drivers of corporate social responsibility (CSR)—thereby drawing on Williamson (1975) and Miller (1993). I specified that internal drivers are:

- 1) investments in rare employee skills (*internal driver 1*)—for example, training programs in which workers learn firm-specific skills; or
- 2) investments in production facilities with long pay-off times (*internal*

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