

TABLE OF CONTENTS

This volume is organized along seven tracks for general convenience in locating topically related papers (including showcase, symposia, workshop, and innovative session materials):

- Business Ethics, Ideology, Intellectual Property Rights, Social Justice, and Values
Corporate Social Responsibility and Social Performance
 including community economic development, corporate citizenship, corporate governance, corporate philanthropy, corporate social responsiveness, social investing, and stewardship
- Environmental Management and Regulation
- International Issues
- Public Affairs, Public Policy, and Regulation
 including corporate reputation, issues management, and managing external relations
- Stakeholder Issues and Theory
- Teaching and Research Issues, and Case Colloquium

Within each track, any showcases, symposia, workshops, and innovative sessions are listed first. The papers are then listed in alphabetical order by first author's last name. Please see the alphabetical author index, which follows the published papers, for assistance in finding specific authors. The 2004 program listing follows the author index.

IABS – Jackson Hole Wyoming — 2004 Proceedings Program Chair's Comment <i>Kelcy Strong, Iowa State University</i>	iii
Recognition of the 2004 IABS Reviewers	v
About These Proceedings	vii
Acknowledgment of Former Presidents, Conference Chairs, and Proceedings Editors	ix
2003–2004 Board of Directors and Leadership.....	xiii
2004- 2005 Board of Directors.....	xiv
Author Index	217
Program Listing	219

BUSINESS ETHICS, IDEOLOGY, INTELLECTUAL PROPERTY RIGHTS, SOCIAL JUSTICE, AND VALUES

The Moral Education of Business Leaders <i>Duane Windsor</i>	3
Rossian Moral Pluralism as a Framework for Business Ethics <i>Brian K. Burton, Michael Goldsby, and Craig P. Dunn</i>	7
A Theory of Entrepreneurial Virtue: Balancing the Pioneering Spirit <i>Carter Crockett</i>	12
Ethical Decision Making: Software Piracy <i>Doug Jones and Steven Brenner</i>	17
The Road Not Traveled: Ethics' Infrastructures and Universities' Codes of Conduct <i>Patricia C. Kelley and Bradley R. Agle</i>	22
The Pursuit of Integrity Systems <i>Arthur H. Shacklock</i>	26
Contractarianism and the Project for an Integrative Organizational Ethics <i>J.(Hans) van Oosterhout, Ben Wempe, and Theo van Willigenburg</i>	31
ISCT and the Call for Practical Guidance <i>J.(Hans) van Oosterhout, Ben Wempe, and Theo van Willigenburg</i>	36
Cultural Values and Ethical Judgment in Cross-Cultural Settings: A Review <i>Yiran Zhou</i>	40

CORPORATE SOCIAL RESPONSIBILITY AND SOCIAL PERFORMANCE

including community economic development, corporate citizenship, corporate governance, corporate philanthropy, corporate social responsiveness, social investing, and stewardship

Sustainability Reporting: Road to Greater Accountability or Road to Nowhere? <i>Patsy Granger Lewellyn and Jeanne M. Logsdon</i>	49
Sustainability Reporting in Europe: Current Issues <i>Lance Moir</i>	53
Where and How do Financial and Social Issues Meet? How can value be created both for the firm and for society? <i>Lance Moir and Mike Kennerley</i>	54

Where and How do Financial and Social Issues Meet? <i>Lance Moir, Philip Cochran, Natasha Munshi, Bob Boutilier</i>	58
Assessing the Business Value of Social Capital in Stakeholder Relationships <i>Robert Boutilier</i>	60
Organisational Resources and Social Responsiveness: Comparing Behavioural and Resource-Based Perspectives <i>Frances E. Bowen</i>	63
Media Exposure and Corporate Social Performance: An Empirical Analysis <i>Stephen Brammer and Andrew Millington</i>	68
Voluntary Social Disclosure and Activism Among Institutional Investors <i>Stephen Brammer and Stephen Pavelin</i>	72
Corporate Social Responsibility Orientation of Small Business Owners: A Study <i>Brian K. Burton and Michael Goldsby</i>	78
The Evolving Nature of CSR within the Organisation: An Empirical Investigation on Large European Corporations <i>Marella Caramazza, Fabrizio Maria Pini, and Caterina Carroli</i>	82
Orthogonal Theory of Corporate Social Responsibility and Financial Returns (OTRR): A Perspective on the Financial Implications of Taking the Responsible or the Irresponsible Route <i>Peter deMaCarty</i>	87
Corporate Governance, Corporate Social Responsibility, and Firm Performance <i>Paul Dunn</i>	92
Social Responsibility and Reporting: The View From a Road Less Traveled <i>Colin Higgins</i>	94
Strategic Corporate Social Responsibility and Value Creation Among Large Firms in Spain <i>Bryan W. Husted and David B. Allen</i>	98
Corporate Philanthropy in 21 st Century America: Does 20 th Century Thinking Still Hold? <i>Sara A. Morris</i>	102
Board Roles and (In) Effectiveness: A Critical Look at Multiple Role Performance <i>Manjula S. Salimath and William Donoher</i>	108

Integrating and Unifying Competing and Complementary Frameworks: The Search for a Common Core in the Business and Society Field <i>Mark S. Schwartz and Archie B. Carroll</i>	113
Business Social Responsibility as a Negotiated Process: A New Zealand Case Study <i>Robyn Walker and Su Olsson</i>	118
The Economics of Corporate Social Responsibility <i>Duane Windsor</i>	122

ENVIRONMENTAL MANAGEMENT AND REGULATION

When Environmental Policy Implementation is Privatized: Collaborations in Remediation and Regulation <i>Deborah Rigling Gallagher</i>	129
A Proposed Structural Approach to Studying Interaction Between Human and Natural Systems <i>Sheila K. McGinnis</i>	133
Corporate Environmental Policies: An Empirical Study of Commitment and Implementation <i>Catherine A. Ramus and Ivan Montiel</i>	137
The Talk Before the Walk: The Emerging Discourse of Corporate Ecology <i>David H. Saiia and Dale Cyphert</i>	142
Towards a Business Model of Sustainability: A Case Study of Human and Ecological Sustainability Initiatives at a Manufacturing Company <i>Wendy Stubbs</i>	147
Pro-Environmental Behavior in Chile: An Analysis of the Relative Influence of the New Environmental Paradigm and the Norm Activation Perspectives <i>Stephanie A. Welcomer, Mark Cordano, Robert Scherer</i>	152

INTERNATIONAL ISSUES

<i>Guanxi</i> and Corruption in the Buyer-Supplier Relationships of UK Firms in China <i>Andrew Millington, Markus Eberhardt, Julie McLaren, Barry Wilkinson</i>	157
Adverse Effects of Shareholder Value Maximization-Driven Global Strategies on Remote Localities in Developed Countries <i>Juha Näsi, Pasi Sajasalo, Johanna Kujala, and Salme Näsi</i>	161

PUBLIC AFFAIRS, PUBLIC POLICY, AND REGULATION

including corporate reputation, issues management, and managing external relations

Are Reputations Contagious? Towards a Social Network Effects Theory of Corporate Reputation

Tim Williams..... 169

Constitutional Status of the Business Corporation

Duane Windsor..... 173

The Arthur Andersen Downfall: A Case of Massive Delegitimation

Suzanne Beaulieu and Jean Pasquero..... 178

Reputational Bliss

John F. Mahon and Barry M. Mitnick..... 183

STAKEHOLDER ISSUES AND THEORY

Symposium: The Status of Activist Stakeholders

Robbin Derry..... 189

The Ethic of Care Stakeholder Model: What Does It Mean for Corporate Design?

Virginia W. Gerde, Linda M. Sama, Stephanie A. Welcomer..... 191

Better Farming, Better Business, Better Living: The Forgotten Legacy of Sir Horace Plurkett

James J. Kennelly..... 193

A Field Study of the Cultural, Operational, and Stakeholder Dilemmas Arising from Electricity Deregulation in the U.S.

William E. Martello and Jeffrey Gale..... 195

Accounting for Agency at the Nexus of Institutional and Stakeholder Theorizing

James E. Mattingly..... 199

Implementing the Stakeholder View—Learning Processes for a Broader Stakeholder Orientation

Sybille Sachs and Marc Maurer..... 203

Exploring New Terrain in Stakeholder Management and Firm Performance Through the Constructs of Procedural Justice, Commitment, and Trust

R. Andrew Turner, Jr., Deborah Crown Core, and Grant T. Savage..... 208

TEACHING AND RESEARCH ISSUES, AND CASE COLLOQUIUM

Moral Pluralism and Moral Judgment in Business Ethics Education
Brian K. Burton, Michael Goldsby, and Craig P. Dunn 213