

From Personal To Interpersonal Responsibility

Can the Concept of Social Responsibility in the
Corporate Social Responsibility (CSR) Debate be Enriched?



Dr. Mohammad Mohammadi
Post-Doctoral Candidate
Monarch Business School Switzerland

Abstract

Corporate Social Responsibility (CSR) is an important issue investigated academically since 1950. Many theorists do research related to CSR, its elements and relevant spheres from different viewpoints. Besides all investigations, philosophical-theological teachings can be considered as a resource that can elaborate and enrich the debate. According to this panorama, *the person*, who detaches from traditional notions of subject, ego, mind, psyche etc., has been introduced as the image and caliph of God. He has at least three different states. These states of *the person*, which have been named cognitive, emotional and behavioral states, are intertwined and integrative. Society, where *the person* lives in, then, will be a larger reflection of God. It has three states and works as a whole. Accordingly, theories that neglect the states of society or support dualism and the border between corporations and *the person* will be replaced by those that go beyond the egoistic-personal state and consider *the person's* unity and interpersonal states. As this claim implies, social responsibility should thus be understood in connection with *the person's* and the society's integrative states. It means that CSR theories are obliged to know, love and help society in a way the integrative states of *the person* and the concept of *society as a whole* would require. As such, an egoistic-personal-based viewpoint in social responsibility will be replaced by interpersonal-social responsibility that has at least three states. By taking into account the aforementioned states, and the view in which the society is a larger reflection of God, egoistic, (self) love and self-interest standpoints in CSR theories may be replaced by universal-love and social-interest viewpoints respectively.

Keywords: Corporate Social Responsibility (CSR); interpersonal responsibility; universal love; social interest.

Introduction

Corporate Social Responsibility (CSR) is one of the most important issues in academic research. Bowen's "Social Responsibilities of the Businessman" (1950), Davis' famous writing about the CSR debate in "The Case for and against Business Assumption of Social Responsibilities" (1973), and Carroll's doctrine of CSR, presented in "The Pyramid of Corporate Social Responsibility" (1991), can be considered as three prominent examples of traditional studies in CSR.

For decades, CSR has been enriched by theorists. "Guiding principles" as well as "main actions" in CSR's investigations have been improved. Comparing the explorations during the decades shows that each has its own special issues and considerations.

The principles and actions related to decades of research can be classified from a historical viewpoint into four periods. In 1950s-60s, the guiding principle relates mostly to managers. As the principle states, "the managers must act as public trustees and as social stewards", and the main actions mostly relate to corporate philanthropy. Then, in the 1960s-70s the principle focuses on social demands. The principle related to this decade states that "corporations must respond to legitimate social demands".

Accordingly, the main action focused mostly on the interaction with stakeholder. In the 1980s-90s, ethics has been taken into account. The rule in this decade encourages corporations to have "at least an image of ethical corporate culture". "Treat all stakeholders with respect and dignity" is the important task for corporations. Since the 1990s, the concept of sustainability has grown. This concept emphasizes that corporations are responsible for their global impact. Consequently, global sustainability programs have been considered as the main actions for corporations. (Figueira et. al. 2015, p.4)

Theological teachings as well as religious texts and books can be considered as another important resource that can enrich the debate and present new guidelines and principles for the subject. Among the 10,396 episodes of verses which contain similar commands and guidelines in the Hebrew Bible, New Testament and Quran, there are at least 1,511 episodes of verses which are related (in)directly to social responsibility. (Mohsenian Rad 1394 S.C., 143-5) If so, one of the possible ways for theoretical research in CSR is looking through CSR elements, i.e., responsibility, society and social responsibility, from the viewpoint of the Holy Books, texts and scriptures.

To obtain the whole picture of the concepts that the Holy Books draw, it is necessary to consider them as a whole. Indeed, it is vital to focus on similar verses, firstly and the connections among them secondly. This method helps to see the Holy Books as a

whole. This consideration clarifies that the exact meaning of some verses appears if and only if the connection between the verses exists.

As the mentioned method requires, this paper tries to identify the verses related to the subject on the one hand, and the connections among them on the other. This suggestion helps us to improve our understanding of the CSR concepts by considering hundreds of verses and their connections.

To achieve new perceptions of the aforementioned concepts in CSR, the paper has been charted as follows: firstly, the picture that the Holy Books draw for *the person*, the different states and the possible connection among them will be presented. Then, two important-primary concepts in CSR, i.e. society and social responsibility, will be explained in the way that the person's different states require. Finally, it will be clarified how the relation between the states of human beings and the aforementioned concepts in CSR can be considered as a criterion that can criticize some well-known CSR doctrines.

The Different States of Person

Who is *the Person*? Is the person made of different states? If so, does each state have its own responsibility? The following part is an attempt to investigate the answers.

Theological heritage as well as anthropological writings suggest a deep understanding of the concept of *person*. (Genesis 1:27; Quran 2:31; Scheler 1973, p.370) The person has been introduced as the image of God and God's caliph (Genesis 1:27; Quran 2:31) and (s)he is known “as the concrete unity of acts of different types and nature”. (Davis and Steinbock, 2021) Indeed, the notion of the person is different from “the traditional notions of subject, ego, mind or psyche. All of these traditional, philosophical notions are objectifications, i.e. names given to particular states, functions or capacities. Who a person is cannot be captured by a definition and can only be grasped through value insight ...”. (Ibid)

What can be inferred from holy verses is the fact that the person is of different states and each state has its own duties. Indeed, if the Holy Books talk about the person, it is talking about one whole with integrative different states.

Accordingly, for “*responsibility*” as a concept, which is in the core of spheres such as philosophical anthropology, CSR theories, moral philosophy and so on, it is important to clarify exactly the state(s) to which the concept refer(s).

Let us pause for a moment to borrow a model and some findings from research in neuroscience which can explain how it is possible to have an example of an interconnected whole which has different states and duties.

In neuroscience, the human brain can be considered as a whole which has different parts with different duties. The *triune brain model*, suggested by P. Maclean (1913-2007), is a model in which three systems in the human brain control the behaviors of human beings. Each system has its own duties and its own parts. These systems are named “Reptilian or Primal Brain”, “Paleomammalian or Emotional Brain” and “Neomammalian or Rational Brain”. Reptilian brain (Basal Ganglia) is responsible for human primal instincts; emotional brain (Limbic System) is in charge of human emotions; and rational brain (Neocortex) is responsible for rational and objective thought. (Maclean 1990, pp.15-18)

The brain deals with different spheres, dilemmas, subjects, etc. with different parts (systems) while there are connections between them. For example, “when responding to personal moral dilemmas, subjects exhibited increased activity in the following brain areas associated with emotional processes: the medial prefrontal cortex, the posterior cingulate/precuneus, the posterior superior temporal sulcus/inferior parietal lobe, and the amygdala. When responding to impersonal moral dilemmas, subjects exhibited increased activity in two classically “cognitive” brain regions, the dorsolateral prefrontal cortex and the parietal lobe.” (Berker 2009, p.304)

Although from philosophical, religious, anthropological viewpoints the person is much more complicated than it can be reduced to its organs such as brain, the triune brain model can be considered as an example in which a whole has different parts and each part has different responsibility.

The cognitive state of the person is the first state that can be traced in the Holy Books.ⁱ This state of the person helps her to know, contemplate, deliberate, meditate and do other actions related to thinking. For example, the person must increase her knowledge of God (Colossians 1:10) and contemplate the signs of God's power (Quran 39:42; 45:13).

The second state can be inferred from verses in which the person is encouraged to love and be emotional. In these parts, emotions have an important role to play. For example when the person is commanded to love God and his/her neighbor (Luke 10:27; Matthew 22:37; Quran 2:165; 4:36), his/her emotional state has an important role to play.ⁱⁱ So this state is different from the cognitive state which connects with knowing or thinking.

The third state can be deduced from verses in which the person is commanded to do actions. This state, which can be named the behavioral state, relates to all actions the person should and should not do. Ten Commandments (Exodus 20:1-17; Deuteronomy 5: 1-21), Sermon on the Mount (Matthew: 5, 6 and 7) and Twenty-three Commandments (Quran 17: 23-39) are the prominent examples of those tasks the person should (not) do by his/her third state^{iii,iv}.

In light of religious teachings, the aforementioned states are intertwined. As an example of the connection, the person who knows God (Colossians 1:10; Quran 2:107), (should) properly love Him (Matthew 22:37; Quran 2:165) and should follow His commands (1 John 2:3; Quran 3: 31). It means that although one state has its own responsibility, they should work as a whole.

There are many verses conveying how the states and their duties should not be isolated. For example, in some episodes, the Holy Books blame those who think "they know God but in works they deny Him". (Titus 1:15) It means that the person whose cognitive state does its work should be careful about the duties of other states. Another example of the connection among the duties of the respective states can be found when the Holy Books motivate the person "to show kindness to [her] parents, to kinsmen, to the orphans, and to the needy, and speak of goodness to people" (Quran 2:83).^v Accordingly, showing kindness as an action has its own role to play.

Although the aforementioned idea, i.e. the combination of different states of human beings, has existed for years, research in CSR and applied ethics does not frequently take the issue seriously. The idea of combination of different states can be named among all possible alternatives "the integrity of the person". Considering "the integrity of the person" aids CSR theories in being more effective.

Responsibility and “The Integrity of the Person”

Different states of the person work as a whole although they have their own duties. Different states of society, then, work similarly. The term integrity applied here refers to the concept of a harmonious whole of the states of the person as well as society. Although the term exists in the theoretical literature, it has not been practically or carefully considered by theorists. Indeed, although the concept of responsibility has been investigated for centuries in academic heritage and scholarship, it has been mostly connected to one special state of human beings.

As an example, Bergsteiger tries to classify the meanings of responsibility in CSR theories. The classification presents six separate spheres of the concept named

role/task, normative, moral, casual, judged and felt responsibility (Bergsteiger 2013, p.2025). However, CSR definitions do not mostly convey these states.

Similarly, well-known readings of philosophical writings fail to consider the states of the person and the concept of integrity. A prominent example of this philosophical panorama which connects the concept of responsibility only to one state can be traced in readings of Kantian ethics. Perhaps the clearest example of this view can be traced in the following analysis mentioned by W. K. Frankena.

According to his analysis, Frankena presents the concept of responsibility in three kinds of cases. As he points out:

- (1) We sometimes say, in recommending X, that he is responsible or is a responsible person, meaning to say something morally favorable about his character;
- (2) We also say, where Y is a past action or crime, that X was and is responsible for it;
- (3) Finally, we say that X is responsible for Y, where Y is something still to be done, meaning that he has the responsibility for doing it." (Frankena 1973, 71)

Although Frankena's analysis does not consider the integrity of the person, i.e., a harmonious whole of different states of human beings, it helps us to formulate the new meaning of responsibility, which takes into account the concept of integrity. This suggestion can be formulated as follows:

If X is in a harmonious whole, as she should be, she is responsible for Y, from this harmonious whole, where Y is something still (not) to be done.

This suggestion, which is a prospective definition^{vi}, has been based on two important ideas. The first emphasizes that those actions that should be done for the self, society and so on, are as important as those that should not be done. The second is related to the harmonious whole as a character of the person. Harmonious whole applied here conveys two facts: (1) the person is responsible from her cognitive, emotional and behavioral state simultaneously; and (2) interpersonal life is as serious as the internal life. Although we will return to (2) in the later section, the following example makes both tenets clearer.

Suppose that X is responsible for Y from the harmonious whole. It means that she is commanded to know, love and help Y simultaneously, as tenet (1) requires. Also, as tenet (2) emphasizes, X is responsible to know and love Y as an internal quality of life and to help Y as an interpersonal activity. Accordingly, if X helps the community or the

needy without loving them, she is still responsible. Similarly, if X merely loves Y, e.g. her neighbor or other persons, without doing any actions or improving their quality of life and environment, she is still responsible. The reason is that the aforementioned harmonious whole has not been completely fulfilled.

If so, in light of the Holy Teachings, the concept of responsibility connects with society and all interpersonal behavior on the one hand, and the integrative and internal quality of life on the other. In other words, responsibility from a harmonious-whole viewpoint will refer to all of the duties that should (not) be done for the self, society, environment and so on from cognitive, emotional and behavioral states.

The important connection, explained above, between the internal and interpersonal life and the integrity of the person opens a door to new duties that companies, businesses etc. should (not) do for society. The duties are similar to those the person should do for himself. Therefore, the meaning of responsibility from the harmonious whole contains a person's interpersonal considerations with the character of integrity.

Society and “The States of the Person”

Society in the Holy Books has never been seen as a mere combination of people who are apart from each other. Society cannot be separated from the person and his states and vice versa. To know what society means in the Holy Books, let us briefly review the religious viewpoint about the person per se.

The person has been introduced as the reflection and caliph of God. (Genesis 1:27; Quran 2:30-31; 7:27; 76:28) So society as a whole is the reflection of God while the person lives in the society and has a vital role in society to play. Indeed, as:

- (1) the person is the reflection of God; and
- (2) the large whole is the larger reflection of the person; then,
- (3) it can be concluded that society is also the reflection of God and should be considered as a whole.

In the interest of making the concept clearer, let us return to an example presented in religious mysticism.

Suppose that A is standing in front of a wall that has been covered by hundreds of small, colorful mirrors. What appear in these colorful mirrors are hundreds of reflections. Although there are hundreds of reflections in colorful separate mirrors, they can also be

considered as the reflection of one. For the reflection belongs to A who is standing in front of mirrors. Thus, the conclusion may be reached to the fact that people in the society are all interconnected to each other. The society works as a whole while it should be considered as a whole. Moreover, as the society is a larger reflection of God, the person is society and society is the person without separation.

Social Responsibility and “The Integrative States of the Person”

During the long-period CSR explorations, different theories have different definitions for social responsibility. According to one of the famous explanations, social responsibility has been defined as follows: "The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time". (Carroll, 1979, 500) Accordingly, "social responsibility can only become reality if more managers became moral instead of immoral". (Carroll, 1991, 39) If so, all ethical resources can improve the explorations while they also consider morality as a vital issue in society.

Well-known research in CSR, as mentioned above, focus only on the discretionary actions expected to be done by corporations. Social responsibility, then, will be restricted to the aforementioned actions. However, religious heritage has other suggestions.

The concept of "social responsibility" refers to those responsibilities the person carries toward the society. In light of the Holy Books, the concept should be adapted to the concept of integrity as well as interpersonal viewpoints.

As religious heritage suggests, the person, with a character of integrity, is responsible for society. If so, social responsibility is not of one restricted sphere. Instead, it has different states that should be carefully considered.

Considering the different states of social responsibility does not mean the states are not intertwined. Conversely, it means that each state has its own duties that should be carefully examined by the person. So, the concept of social responsibility is the connection of all duties which the concept of integrity requires. A comprehensive perception of social responsibility, then, needs to be understood from these different states.

Social Responsibility From Cognitive State: Responsibility Towards All

Related to the concept of integrity and interpersonal points of view, which are in the central point of the concept of responsibility, it has been concluded that society works as a whole. Social responsibility, then, should be understood in light of the suggested perception of society and the meaning of responsibility.

Social responsibility from cognitive state implies that the person is responsible for the society as a whole. It means that all separations, dualism and so on are cognitive distortions. The theories which separate corporations' benefits from society as a whole fail to consider social responsibility from cognitive state. As the concept of society indicates that one is all and all is one, social responsibility refers to all, rather than to separate groups of people.

Social Responsibility From Emotional State: Universal Love

Social responsibility from emotional state, which is supposed to be in accordance with the harmonious whole of the person, insists that self-love should be replaced by universal love.

According to religious viewpoints, if the person (1) loves God with all heart and with all soul; and (2) knows that he and his society are reflections of God; and (3) they are in whole and he is reflecting in whole; then, (4) it can be inferred that he loves all.

In other words, universal love, which means going beyond an egoistic viewpoint, implies that all God's reflections should also be loved. Recall once again different verses in the Holy Books which emphasize the loving God and loving one's neighbor as thyself (Matthew 22:37; Luke 10:27) and emphasize that the samples of good people are those who worship God and give their food in love of Him to the needy, the orphan and the captive although they themselves are hungry (Quran 76: 8-9). These verses convey that loving God is intertwined with loving all.^{vii} This viewpoint helps the person to go beyond an egoistic self-love and enrich the responsibility towards the society.

Social Responsibility From Behavioral State: Social Interest

As mentioned earlier, the concept of responsibility relates not only to personal but also to the interpersonal quality of life appearing in interpersonal behavior and activities.

Social interest applied here refers to all interpersonal behavior and activities for which the person is responsible.

"Social Interests" as an important concept has been borrowed academically from Individual Psychology established by Alfred Adler (1870-1937). As Thor Johansen traces the origin of this Adlerian concept in religion, social interest comes from a rule in Islamic jurisprudence. As T. Johnson points out, "Individual Psychology and Islam are both relational philosophies. As with Christianity, Islam places great emphasis on the importance of relating and cooperating with others (...)". (Thor, 2010, 134) Therefore, social interest in Adlerian theory attempts to explain the relationship between an individual and the people one deals with in society on the one hand, and how tasks should be done for others, on the other hand. In some verses of the Quran, as well as in the Bible, people who live in a society should help the needy. Particularly in Islam, there are several financial rules for the issue. *Zakat*, as an example, is a financial obligatory tax for Muslims. They should pay some parts of their wealth each year to the needy. By having a look at this rule, individual psychology presents the theory of social interests in which individuals should care about others.

However, social interests, applied here, is not restricted to those tasks the person should do in relation with others. As discussed earlier, it refers also to those actions the person should *not* do in society. Social interest, as the connection implied by the verses of the Holy Books, refers to those tasks the person should do to help or improve the life of others as well as what should not be done in relation to others.

This view of social responsibility invites other CSR concepts such as sustainability to the debate. It seems irrational to hold that the person loves his neighbors as himself while he is destroying their lives. As the person is obliged to treat others as he wants to be treated, then all areas of the life of others should also be considered as his own life.

The Suggestive Account as a Criterion To Evaluate Well-Known CSR Theories

As discussed above, responsibility is of different states that should be carried by a person with the character of integrity. Society and its related spheres from this account are of different states as well. As cognitive state implies, the entity of society should be carefully examined. According to the emotional state, society as a whole should be loved. Social interest, as the behavioral state requires, contains both activities which *should* and *should not* be done by the person.

This suggested account can be seen as a criterion for well-known CSR theories. Although CSR research has been admirably upgraded by CSR theorists, some of them can be criticized by the suggested account. Among all, two of well-known CSR theories will be evaluated.

Milton Friedman's theory is the first example of viewpoints that can be criticized according to the aforementioned account. Friedman's doctrine can imply that profits from business should be increased even if they may harm public life. As he points out:

"There is one and only one social responsibility of business to use its resources and engage in activities designed to increase its profits so long as it stays in the rules of the game, which is to say, engages in open and free competition, without deception or fraud". So, "the social responsibility of business is to increase its profits" (Friedman, September 13, 1970)

As the aforementioned account suggests, corporations are responsible from three states. To separate the life of corporations from the public sphere is a cognitive distortion. In addition, social responsibility, from emotional and behavioral states, cannot be adapted to self-interest. If so, all Friedman-like understandings of the concept of responsibility stand in need of justification.

The second example of theories that can be criticized by the aforementioned account is enlightened-egoistic CSR theories. Enlightened-egoistic corporations participate in activities that help them achieve their ultimate egoistic goals. The ultimate goals, such as forming a positive opinion of the brand and so on, is achieved by these types of CSR programs. Indeed, these types of CSR theories support activities such as creating jobs, helping the needy, offering family-friendly policies etc. "not because these actions benefit others but because they help achieve some ultimate [egoistic] goal". (Ferrell et. al. 2015, 159)

According to the suggested account, enlightened-egoistic CSR theories have been based on faulty premises. Society, from the cognitive state, has been understood as an end itself, rather than an instrument. However, an enlightened-egoistic CSR theory considers society as an instrument for achieving its own self-interest. Moreover, social interests, which should be considered by corporations from the behavioral state, has been replaced by ultimate self-interest. As such, enlightened egoistic theories cannot be accepted by the suggested account.

Conclusion

This study tried to enrich concepts of Corporate Social responsibility debate and its elements particularly “social responsibility”. It has been shown that theological-philosophical teachings not only take personal responsibility seriously but also go beyond an egoistic viewpoint. *The person*, as a unique suggestion in the teachings, has been known as the image and caliph of God who poses at least three different states: cognitive, emotional and behavioral states. Although these states of the person have their own duties, they are intertwined and work as a whole. Responsibility, as a fundamental element in CSR theories, should then be understood from this integrative combination of the states. Accordingly, social responsibility is of different states. As responsibility from cognitive state implied, the entity of society should be carefully examined as a whole. According to the emotional state, society as a whole should be loved. Social interests, as the behavioral state requires, include both activities that *should* and *should not* be done by the person in the society that works as a whole. Finally, it has been shown that this new account has the potential to be considered as a criterion in evaluating CSR theories.



Cited Works

1. The Holy Books: Torah, New Testament and Quran
2. Bergsteiger, Harald. 2013. "Responsibility Concepts" In *Encyclopedia of Corporate Social Responsibility*, written by Samuel O. Idowu, Capaldi Nicholas Liangrong Zu, and Ananda Das Gupta. New York: Springer Reference.
3. Berker, S. 2009. "The Normative Insignificance of Neuroscience." *Philosophy and Public Affairs* 37: 293–329. <https://scholar.harvard.edu/sberker/publications/hthe-normative-insignificance-neuroscience>
4. Bowen, Howard R. 1953. *Social Responsibilities of the Businessman*, USA: Federal Council of the Churches of Christ in America.
5. Carroll, Archie B. 1979. "A Three-Dimensional Conceptual Model of Corporate Performance." In *Academy of Management Review*, 495-505. Vol. 4, No. 4. <https://www.jstor.org/stable/257850>
6. Carroll, Archie B. 1991. "The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders." In *Business Horizons*, 39-48. Volume 34, Issue 4.
7. Davis K. 1973. "The Case for and against Business Assumption of Social Responsibilities." In *Academy of Management Journal*, 312-322. Vol. 16, No. 2 (Jun., 1973). <https://www.jstor.org/stable/255331>
8. Davis, Zachary and Anthony Steinbock, "Max Scheler", *The Stanford Encyclopedia of Philosophy* (Winter 2021 Edition), Edward N. Zalta (ed.), URL = <<https://plato.stanford.edu/archives/win2021/entries/scheler/>>.
9. Ferrell, O. C., John Fraedrich, and Linda Ferrell. 2015. *Business Ethics: Ethical Decision Making and Cases*. USA: South-Western Cengage Learning.
10. Frankena W. K. 1973. *Ethics*, N.Y.: prentice–Hall.
11. Friedman, Milton. 1970. "A Friedman doctrine- The Social Responsibility of Business Is to Increase Its Profits" *New York Times*, September 13, 1970.
12. Johansen, Thor. 2010. *Religion and Spirituality in Psychotherapy (An Individual Psychology Perspective)*. N.Y: Springer Publishing Company.
13. Maclean, P. D. 1990. *The Truine Brain in Evolution: Role in Paleocerebral Function*, New York and London: Plenum Press. https://books.google.com/books?id=4PmLFmNdHL0C&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false
14. Mohsenian Rad, M. 1394 (S. C.). *Norms in the Three Holy Books of The Torah, The Evangel and The Quran (A Deep Content Analysis)*. Qom: The University of Religious and Denominations Press.
15. Scheler, M. 1973. *Formalism in Ethics and Non-Formal Ethics of Values*, Translated by Manfred S. Frings and Roger L. Funk. Evatson: Northwestern University Press.
16. Zimmerman, Michael J. 2001. "Responsibility." In *Encyclopedia of Ethics*, Edited by Lawrence C. Becker and Charlotte B. Becker, 1486-1492. N.Y. and London: Rutledge.

End Notes

ⁱ There are many verses in the Holy Books which encourage the person to contemplate. Some of these verses can be found in Colossians 1:10; Romans 10:2; Acts 17:23-28; Philippians 4:8; Quran 2:106-107; 23:80; 39:42; 45:13; etc.

ⁱⁱ The following verses of the Holy Books can be considered as verses which focus on emotional state: Matthew 19:19; 22:37-40; Luke 10:27; Mark 12:31; Leviticus 19:18; Romans 13:9; 12:10; Quran 3:31-32; 2:165; 4:136; 90:17 etc.

ⁱⁱⁱ There is a considerable similarity between the actions presented in these verses in Torah, New Testament and Quran. Ten Commandments exist completely in the Twenty-three Commandments in Islam. The spirit of the verses presented in "sermon of the Mount" also exists in the Twenty-three Commandments. Indeed, these verses do "not come to destroy [other laws], but to fulfill". (Matthew 5:17)

^{iv} Other examples of verses related to behavioral state can be found in Matthew 7:12; 23: 3; Leviticus 19:36; Romans 2:21; Quran 2:148; 17:35; 61:2.

^v The examples of the connection between cognitive and behavioral state can be found in Quran 22:14; 28:80; 23:84-87; 1 John 2:3; 2 Peter 1:6. Moreover, the connection between emotional and behavioral state is mentioned in James 1:19; James 2:8; Quran 3: 31; 2:83.

^{vi} There is a distinction between two types of responsibility, i.e. *prospective* and *retrospective* responsibility. *Prospective responsibility* refers to duties or obligations should occur in future. *Retrospective responsibility*, however, are related to those duties which the person failed to fulfill. (Zimmerman 2001, 1486-1487) As the context of this paper is related to those social tasks the corporates should do for the society, the suggestion has been adapted to the prospective point of view.

^{vii} The combinations of the following verses in the Holy Books will convey universal love: Matthew 22:37 ; Luke 10:27 ; 2 Timothy 2:24; 1 John 3:11; 1 John 4:7; 1 John 4:12 ; 2 John 1:5; Quran [2:195](#), [3:134](#), [3:148](#), [5:13](#) and [5:93](#).

Acknowledgment

First and foremost, praises and thanks to God, the Most Merciful, for His showers of blessings throughout my research work to complete the research successfully. I am extremely grateful to my parents for their love, prayers, caring and sacrifices for educating and preparing me for my future. I would like to express my deep and sincere gratitude to my research supervisor at Monarch Prof. Dr. J. Henderson for giving me the opportunity to be familiar with CSR theories and providing invaluable guidance throughout this research. His dynamism, vision, sincerity and motivation have deeply inspired me. Finally, I appreciate my colleagues at Monarch Business School Switzerland, who encouraged me a lot to finish this work. I would also like to acknowledge with much appreciation to Dr. N. Madarasz for sharing his pearls of wisdom with me.