CONCEPTUALIZING CORPORATE SOCIAL RESPONSIBILITY: LEADERSHIP CHALLENGES AND RESPONSIBILITIES

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ABSTRACT

This paper presents an integrated model of corporate social responsibility (CSR) that postulates managerial morality, transformational/transactional leadership, spirituality and organizational identification as predictors of CSR. Literature on each of these constructs is reviewed and theory-derived propositions are rendered that explicate the relationships between independent, moderator, and dependent variables. Moreover, it is hypothesized that accountability moderates the relationship between the four predictor variables and CSR. The paper concludes outlining the operationalization of the constructs of interests and empirical model testing using moderated regressions analyses.

INTRODUCTION

The year 2001 will undoubtedly go down into history as the year of corporate malfeasance. The spectacle of executives being led away in handcuffs may become the image that defines our times. Recent corporate scandals in North America (i.e., WorldCom, International Olympic Committee, Enron, Tyco, Qwest Communications International, Duke Energy, Bristol-Myers Squibb, to name a few) as well as the sex scandal in the Catholic church have resulted in a loss of credibility in the management and leadership of these large corporations and institutions, unnerved investors and shaken international markets. At Tyco International, former CEO Denis Kozlowski was accused of tax evasion and using company funds for personal entertainment. Domestic style maven Martha Steward came under investigation for alleged insider training. Pillars of the Catholic Church were convicted of child molestation. No wonder that a CBS poll taken in the fall of 2002 found that 79% of respondents believed questionable business practices were widespread and less than one third thought that CEOs are honest (Wallington, 2003). While ethical lapses occur at all levels of the organizations, senior executives who fail to set and live by high ethical standards are pushed into the limelight and held accountable for the consequences of unethical practices to employees, shareholders and society at large. Every decade evidences its share of corporate, political and social villains, but the pervasiveness of ethical lapses in recent years has been astounding. Management abuses of the public and private trust are everywhere and some believe that the lack of moral leadership is America's Number 1 problem.

The purpose of this paper is to develop a theoretical model of corporate social responsibility (CSR) that includes a nomological net of constructs that are non-financial/economic in nature. The basic premise of the paper is that creating socially responsible organizations is both a leadership challenge and responsibility. Therefore, the focus of this paper is on the role of leadership in CSR. The paper proceeds as follows: after reviewing research on CSR, a model comprised of four antecedents – managerial morality, leadership style, spirituality and organizational identification - hypothesized to predict CSR - is presented. In addition, in the proposed model, accountability serves as an intervening variable, which moderates the relationship between the predictor variables and the criterion variable, CSR. The explication of the model parameters and theory-derived propositions are discussed followed by a concluding section that outlines the operationalization of the constructs of interest and procedures for empirically testing model using moderated regression analyses.

CORPORATE SOCIAL RESPONSIBILITY

Corporate social responsibility (CSR) is a relatively new field of study which embraces concepts that are value laden and susceptible to particular ideological and emotional interpretations. Much of the early research conducted in this area has focused on the relationship between CSR and profitability based on the argument that first and foremost, businesses have responsibilities that are economic in nature. As such, organizations have an obligation to produce goods and services that society wants and to sell them at a profit; accordingly, all other business roles are predicted on this fundamental assumption (Carroll, 1979, p. 50). Since the 1980s, however, corporations have been expected to shoulder many social burdens, largely through philanthropic support and/or lending expertise to community agencies, schools, art institutions, local government, and nonprofit community groups. This has prompted a growing number of studies on various facets of CSR that are more aligned with the social rather than the economic/financial end of the continuum (Quazi, 2003).

Theoretical Frameworks of CSR

The orthodox theory of CSR is based on the classical thought of ‘business of business is business”. This theory is rooted in the traditional perception of the one-dimensional nature of organizations in which companies have a singular responsibility for making provisions of goods and services at a profit under a regulatory framework. Classical or orthodox approaches to CSR over-emphasize the cost of social involvement of organizations and under-estimate and overlook the potential benefits of CSR in terms of cost savings, resource productivity and product differentiation. Among the strongest advocates of this conventional theory of CSR are Friedman (1970; 1989) and Gaski (1985). For example, Milton Friedman (1970), the guru of free markets and profit and one of the most outspoken voices of the “Chicago school” of economics, proclaimed that the appropriate goal for corporate executives is to maximize profits as much as possible while conforming to the basic rules for society – both those imbedded in law and ethical customs. Like so many neoclassical economists, Friedman separated business from society which enabled him to maintain that “the business of business is business.” By placing the two abstractions of business and society into separate compartments, Friedman was able to deny the necessity, or even validity, of the concept of CSR, decrying it as a “fundamentally subversive doctrine. The author states: [business men who believe that] business has a social conscience and takes seriously its responsibilities for providing employment, eliminating discrimination, avoiding pollution are preaching pure and unadulterated socialism. According to the Chicago school of thought managers have no particular expertise in defining the needs of stakeholders with broader interests, no incentives for trying to meet their needs, and capitalism provides no means for making them accountable for the effects of their efforts to meet non-economic goals (Conrad, 2003).

According to Carroll's (1979, 1993) popular and validated classification system of corporate responsibilities (Aupperle, Carroll, & Hatfield, 1985), organizations are obligated to: (a) maximize profits (economic responsibilities); the economic responsibilities of an organization reflect the belief that business has an obligation to be productive and profitable and meet the consumer needs of society; (b) obey the law (legal responsibilities); legal responsibilities of organizations indicate a concern that economic responsibilities are approached within the confines of the written law; (c) act within the prevailing industry and societal norms (ethical responsibilities); these responsibilities reflect unwritten codes, norms and values implicitly derived from society; ethical responsibilities go beyond mere legal frameworks and can be both strenuously undertaken and nebulously and ambiguously stated; and (d) use its discretion to promote society's welfare in various ways (discretionary responsibilities); discretionary responsibilities are volitional or philanthropic in nature, and, as such, also difficult to ascertain and evaluate (Aupperle et al., 1985, p. 455; Carroll, 2001).

Carroll (1993) argued that these categories are neither mutually exclusive nor are they meant to dichotomize corporate responsibilities at two ends of a continuum – economic and social. By extending businesses' responsibilities beyond economic and profit-making functions, the author sought to reconcile the notion that organizations cannot simultaneously fulfill their economic and ethical obligations. The dimensions of Carroll's CSR classification system do, however, call attention to the fact that beyond the traditional obligation of supplying goods and services, organizations now face increasing pressures on the social front as reflected in the proliferation of CRS research more aligned with social rather than economic/financial components of CSR (Quazi, 2003).

As a result, in the 1990s, the CSR concept transitioned significantly to alternative themes such as stakeholder theory of CSR, business ethics and corporate citizenship theory (Weiss, 1994; Carroll, 1993; Primreaux & Stieber, 1994). Stakeholders are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past present, or future. As Clarkson (1995) points out, such "claimed rights or interests are the result of transaction with, or actions taken by, the corporation, and may be legal or moral, individual or collective" (p. 106). Stakeholder theories assume that corporations pay attention to everyone in the community who has a "stake" in what the company does (Frederick, 1998) and imply wider commitments to the community reaching beyond the narrow perspective of cost considerations, profit making and compliance in the short term (Donaldson & Dunfee, 1999; Steiner & Steiner, 1997). They assume that corporations are no longer responsible to their stockholders only. Additionally, they are also accountable to a variety of groups and constituencies, which have stakes in the corporation because corporate behavior and decisions affect societal interests; likewise societal interests influence corporate interests thereby creating an interdependent system. Stakeholder theory further presupposes that corporations have a large power base in society in financial and political terms, which can be employed to serve the common good or abused by manipulating self-serving purposes. If corporations neglect their CSR (for example, environmental protection), they will have to pay a high price in terms of increased regulatory compliance, fines, lost business and corporate image in the long term.

A review of the management and leadership literature reveals an increasing emphasis on the importance of ethical behavior on the part of organizational leaders as an important component of both CSR and leadership. Trevino and Brown (2004) argue that ethics and effective leadership are so closely related as to be inseparable. Likewise, Hitt (1990) suggested that leadership and ethics go hand in hand, that an ethical environment is conducive to effective leadership, and effective leadership is conducive to ethics. In other words, effective leadership is a consequence of ethical conduct, and ethical conduct is a consequence of effective leadership. Therefore, ethics and leadership function as both cause and effect.

A company's moral/ethical health largely depends on the standards and examples set by the CEO who models the values the organization stands for. Typically, we are told that it is the directors, CEOs, and senior managers who control corporate ethics, culture, and policies and that corporate actions are always reducible to human intentions (French, 2001, p. 375). Consequently, the author asserts that corporations can be moral persons with all the rights and privileges accorded to such a person. Therefore, because corporations are legal persons, they also have at least some moral responsibility. In other words, it makes good sense to say that corporations, not just individuals who work in them, can be held morally responsible.

If the lessons of these very disparate and diverse discussions of CSR have shown anything, it is that this debate has highlighted a number of key issues such as sustainability, triple bottom line performance, accountability, better governance, increased stakeholder engagement, ethics and morality of the organization and its leadership and citizenship responsibility (Birch, 2003, p. 15). What that the debate has largely failed to address so far is the role of leadership in CSR.

MODEL PARAMETERS

In this section, I explicate theory-derived model parameters to develop a nomological set of constructs that can be operationalized and empirically tested. Figure 1 depicts the proposed model, which is explicated in this section.

Insert Figure 1 Here

Managerial Morality

The recent crisis of confidence in corporations has stimulated much debate among scholars and practitioners (Bartunek, 2002; Lefkowitz, Ilgen, Lee, Locke, Lowman & Schneider, 2003) regarding managers' morality or lack thereof. Leadership scholars have acknowledged for quite some time the importance of honesty, integrity, and justice to the success of both leaders and their organization (Bass & Steidlmeier, 1999; Colquitt, Conlon, Wesson, Porter, & Ng, 2001; 1999; Yukl, 2002; Locke, 2000). Bass (1998) argues that leaders “are concerned about doing what is right and honest and are likely to avoid stretching the truth or going beyond the evidence for they want to set an example for followers about the value of valid and accurate communication in maintaining mutual trust of the leaders and their followers. Justice is another value that benefits both leaders and their organizations (Colquitt et al., 2001; Pillai, Schriesheim & Williams, 1999) that contributes to a leader’s moral high road. Furthermore, some scholars (Bass & Steidlmeier, 1999; O’Connor, Mumford, Clifton, & Connelly, 1995) have posited that certain leaders possess values and characteristics that make them more resilient to social pressures to engage in unethical behavior. These values have been brought to the forefront in the aftermath of the recent corporate scandals.

Bass and Steidlmeier (1999) explain that immoral leaders’ primary motive to lead is to gain power for self-aggrandizement and not for the fulfillment of their responsibilities as leaders. Leaders who desire power are likely to react to organizational problems by focusing on the consequences these problems will have on their self-image. These leaders are not motivated to solve organizational problems, but instead, are motivated to gain admiration. Consequently, they are likely to behave in a destructive manner (Mumford, Gessner, Connelly, O’Connor & Clifton, 1993). As Bass & Steidlmeier (1999) stated “pseudo transformational [immoral] leaders seek to become idols (rather than the ideals) of their followers” (p. 190). In a similar vein, Carroll (1987) distinguished between immoral, moral, and amoral managers and management noting that the organizational landscape is littered with immoral and amoral managers. The author defines immoral management as that which is not only devoid of ethical principles or percepts but also positively and actively opposed to what is right or just (p. 38). Amoral managers, on the other hand, ascribe to the belief that management is outside the sphere in which moral judgments apply and that the corporate world and the moral world are two separate spheres. Finally, moral managers are hard to find because “moral management aspires to succeed, but only within the confines of sound ethical percepts, that is, standards predicated upon such ideals such as fairness, justice and due process. Management, therefore, pursues its objectives while simultaneously requiring and desiring profitability, legality, and morality (p. 10).

Managerial morality is conceptualized here as being comprised of two components: moral reasoning and moral capacity.

Moral reasoning. In both Kegan and Lahey’s (1984) and Kohlberg’s (1981) model of moral development, as individuals progress to more mature stages of moral reasoning, they become more able to transcend self-interest for the common good and focus more on equity, dignity, justice and human rights (Kohlberg, 1981). Those leaders who are more highly developed morally are capable to emphasize with others, integrate other people’s perspectives and feelings about critical issues and to act as moral agents in determining what is fair and just. Kuhnert and Lewis (1987) argue that individuals who have developed a higher meaning-making system are better able to make objective choices regarding moral dilemmas. Their ability allows them to go beyond their immediate self-interests to make better decisions for the group, which often places them in a leadership role. A leader’s moral reasoning has been used as an indicator of moral development in several studies (Atwater, Dionne, Avolio, Camobreco, & Lau, 1999; Turner, Barling, Epitrokapi, Butcher, & Milner, 2002). In these studies, higher levels of moral reasoning were positively related to transformational leader behaviors.

Moral Capacity. According to Kanungo & Mendoca (1996), the moral development of the leader embraces individual, familial and spiritual dynamics of personality. Since both Piaget's (1972) and Kohlberg's (1981) moral development theories are cognitively based, they offer little insight into the more specific constructs of moral awareness, moral sensitivity, moral motivation and moral capacity. However, Kegan (1982) has made the specific connection between moral capacity, and/or what he refers to as perspective-taking capacity and moral decision-making and actions. Eigel and Kuhnert (2005) use Kegan's framework to show how his ideas about perspective-taking capacity can be tied to authentic leadership, authentic leadership development and moral decision-making actions.

The ability to sustain authentic moral acts in the face of adversity requires leaders and followers to deal effectively with difficult moral issues. Burns (1978; 2003) notes that leaders need a sufficient level of moral capacity to make decisions that benefit not only themselves but their followers as well. Key elements of moral capacity include a sense of moral obligation, moral imagination, moral courage, moral identification and ordering, moral evaluation and the integration of managerial and moral competence. Moral capacity builds the leader's moral capital, which has been defined as excellence of character or the possession and practice of a variety of virtues appropriate within particular socio-cultural contexts (Sison, 2003). Moral capital is what makes a person good as a human being.

From the review of this body of literature, I render the following proposition:

Proposition 1: Managerial morality is positively correlated with CSR.

Proposition 2: The relationship between managerial morality and CSR is moderated by accountability.

Transformational Leadership

Transformational leadership has gained much academic attention over the last 20 years as a new paradigm for understanding leadership. Transformational leaders define change, develop a vision for the future, and mobilize follower commitment to achieve results beyond what would normally be expected. In well over 100 empirical studies, transformational leadership has been found to be consistently related to organizational and leadership effectiveness (Bryman, 1992; Lowe, Kroeck, & Sivasumramaniam, 1996). Transformational leadership has been defined as leadership that communicates vision and inspires followers by instilling pride, self-respect, and faith in the leader. Transformational leaders lead through idealized influence, inspirational motivation, intellectual stimulation, and individualized consideration (Bass, 1985, 1990; Bass & Avolio, 1993) which are defined as follows:

Idealized influence (or attributed charisma) is leader behaviors or attitudes that result in follower admiration, respect, and trust. When followers observe a leader achieving desired results, they are more likely to emulate the leader's behaviors, attitudes, and values (Avolio, Waldman, & Yammarino, 1991).

Idealized influence or behavioral charisma refers to specific leader behaviors that reflect the leaders' values and beliefs, their sense of mission and purpose, and their ethical and moral orientation (Antonakis & House, 2002)

Inspirational motivation is the result of a leader's ability to provide followers with a clear sense of purpose that is energizing and empowering (Avolio & Bass, 1995). A leader's inspirational appeal makes followers feel valued, self-confident, and assured that the leader can overcome obstacles and meet new challenges (Avolio, Waldman, & Yammarino, 1991).

Intellectual stimulation causes followers to question the tried and true as they consider new ways to solve problems (Bass & Avolio, 1993). As a result of intellectual stimulation by the transformational leader, followers develop a greater capability to recognize, understand, and even solve future problems (Avolio, Waldman, & Yammarino, 1991).

Individualized consideration assumes that each follower has different needs. The transformational leader must evaluate the needs of each follower to find what is necessary to develop the follower to his/her optimum potential (Avolio, Waldman, & Yammarino, 1991).

Taken together, these four focal constructs, known as the four Is of transformational leadership, represent the infrastructure of the theory.

Essentially, Bass and his associates posit that transformational and transactional leadership are conceptually separate and independent dimensions that appear simultaneously in the behavioral repertoire of leaders. Contrary to Burns (1978), who views transformational and transactional leadership as opposite ends of a continuum, Bass considers transformational leadership as augmenting transactional leadership. With transactions at the root of leadership (e.g., exchange, reciprocity, expectancy), a leader exhibiting high levels of transformational leadership behaviors does not forego transactional leadership behaviors but rather augments or builds on these transactions with transformational behaviors (i.e., the 'augmentation hypothesis' proposed by Avolio & Bass, 1995). Thus according to Bass and his associates transformational and transactional leadership are complimentary.

In addition to transformational leadership, Bass (1985) suggested a second leadership style, transactional leadership, based on social exchange theory, which is composed of contingent reward and management-by-exception (both active and passive).

Transactional leadership comprises the following three facets:

Contingent reward leadership is based on economic and emotional exchanges, by clarifying role requirements, and rewarding and praising desired outcomes. Contingent reward is a constructive transaction and is reasonably effective in motivating followers because leaders make rewards conditional upon their behaviors (Bass & Avolio, 1993).

Management-by-exception, active (MBEA) generally consists of leader behaviors that are fundamentally based upon coercion or punishment of subordinates vis-à-vis identifying subordinates' errors. Active management-by-exception refers to a leadership style where performance is actively monitored for errors; it is a negative transaction because the leader monitors deviations from the norms and provides corrective actions.

Management-by-exception, passive (MBEP) describes the leader as waiting to learn of such errors. In both instances, the leader punishes individuals for their failure to reach some expected level of performance. In contrast to MBEA, passive leaders wait until deviations occur before intervening.

Finally, to fully account for all potential full-range leadership behaviors, a dimension for non-leadership called *laissez-faire leadership* was added to indicate an absence of leadership (i.e., a non-transaction). These types of leaders avoid taking positions or making decisions, and abdicate their authority. After management-by-exception passive, this dimension reflects the most inactive form of leadership (Antonakis & House, 2002). In both MBEA and MBEP the leader punishes followers for their failure to reach some accepted level of performance.

This review of the literature and research on transformational and transactional leadership led to the following propositions:

Proposition 3: Both transactional and transformational leadership are positively correlated with CSR.

Although some studies have reported that transactional leadership is the less effective leadership style, other research has shown that transactional leadership is not inherently negative. These studies show that in its corrective form, the transactional leader specifies the standards for compliance, and may punish followers for being out of compliance with those standards. The primary factors of transactional leadership as conceptualized by Bass & Avolio (1997) have been found to build a base level of trust in the leader as he/she clarifies expectations and rewards and reliably executes what has been agreed upon. Transformational leadership may then build on these initial levels of trust by establishing a deeper sense of identification among followers with respect to the organization's values and vision; this is what is known as the augmentation hypothesis (Bass, Avolio, Jung, & Berson, 2003). Prior research has also shown that transactional leadership is positively related to performance (i.e., Lowe et al., 1996) and organizational commitment (i.e., Pillai et al., 1999).

Proposition 4: The relationship between transformational and transactional leadership and CSR is moderated by accountability.

Proposition 5: Transformational leadership, but not transactional leadership, is positively correlated with managerial morality.

Spirituality

The role of spirituality in leadership and the workplace has generated a lot of attention in both the popular press and the research literature, which is reflected in the recent spurt of articles (e.g., Gunther, 2001; Gibbons, 2000; Ashmos & Duchon, 2000; Mitroff & Denton, 1999; Klenke, 2004a; 2004b) that speak to the growing interest in spirituality in the corporate world. Spirituality allows individuals to find a new personal centering that binds them with a higher reality and creates an experience of joy and security thereby providing coherence to the human existence despite the many competing and conflicting forces that impacts their lives (Piedmont, 1999, p. 1009). Theoreticians have noted an innate capacity of humankind to transcend immediate experiences in order to find a more integrative, synthetic understanding of life. For example, according to James (1994/1902) the core spiritual experience is the recognition of a transcendent reality that provides meaning to one's existence and answers the personal questions we ask of life. The spiritual dimension underscores not only virtuous behavior but an attitude of openness to the transcendent meaning of the human existence.

Workplace spirituality is a framework for organizational values evidenced in a culture that promotes employees' experience of transcendence through the work process, facilitating their sense of being connected to others in a way that provides feelings of completeness and joy (Giacalone & Jurkiewicz, 2003). Although spirituality is considered a highly personal and philosophical constructs, nearly all academic definitions acknowledge that spirituality involves a sense of wholeness, connectedness at work, sense of community and deeper values (Gibbons, 2000).

The current scholarship on spirituality suggests that leadership is enhanced when it is practiced from a spiritual perspective. For example, spiritually mature leaders recognize the interdependence of the inner life and the external world (Rogers, 2005). In addition, research shows the core benefits of organizational transformation are not merely economic, but that the non-material, spiritual aspects of transformation may be the most profound for individuals, organizations and society (Neal & Banner, 1999; Milliman, Czaplewski & Ferguson, 2003). For example, Mitroff and Denton (1999) reported that people who perceive their organizations as "more spiritual" also perceive them as "more profitable", "more caring", and "more ethical" (pp. 39, 50). Milliman et al. (2003), in one of the few empirical studies linking workplace spirituality to employee attitudes, reported that spirituality, operationalized as meaningful work, *sense* of community, and alignment of personal an organizational values was positively correlated with organizational commitment, organization-based self-esteem and negatively correlated with intention to quit.

Finally, Fry (2003) proposed a theory of spiritual leadership which the author defines as "comprising the values, attitudes, and behaviors that are necessary to motivate one self and others so that they have a sense of spiritual survival through calling and membership (p. 694-695). The author (Fry, 2005) then extended his 2003 theory of spiritual leadership and proposed a causal model that treated spiritual leadership as a predictor of ethical and spiritual well-being as well as corporate social responsibility. More specifically, the author in the later version of the theory postulates is that spiritual leadership, which incorporates ethical and spiritual well-being, is necessary for CSR. Hence in Fry's 2005 causal model of spiritual leadership corporate social responsibility along with organizational commitment, productivity and ethical and spiritual well-being is a major outcome variable.

Proposition 9: Spirituality is positively correlated with CSR.

Proposition 10: The relationship between spirituality and CSR is moderated by accountability.

Proposition 11: Spirituality and transformational leadership are positively correlated.

Organizational Identification

The concept of organizational identification (OI) has played a significant role in organizational research going back to the groundbreaking work of Albert and Whetten's (1985) on social and organizational identity. Organizational identification concerns the perception of "oneness with an organization (Ashforth & Mael, 1989). Albert, Ashford and Dutton (2000 pointed out that identity and identification are powerful terms because they speak to the very definition of an identity – an organization, a group, a person. Furthermore, the authors note that identity and identification have been a subtext of many strategy sessions, organization development activities, team building exercises, and socialization efforts (p. 13). They are root phenomena in that to varying degrees people derive part of their identity from a self of sense and part from the organizations or work groups they belong too. Indeed, professional/organizational identity for many people is far more pervasive than ascribed identities based on gender, age, ethnicity, race or nationality (Hogg & Terry, 2000, p. 121).

Many definitions of organization identification (OI) have been proposed. Some of them conceptualize OI as a cognitive construct, in particular, as the congruence of individual and organizational values (e.g., Pratt, 1998), as the "perception of oneness with or belongingness to" the organization" (Ashford & Mael, 1989, p. 34) or as the process of incorporating the perception of oneself as a member of a particular organization into one's general self-definition (e.g., Elsbach, 1999). Others (e.g., O'Reilly & Chatman, 1994) defined OI in affective-motivational terms, that is, based on attraction and the desire to maintain an emotionally satisfying self-defining relationship with the organization. Still others derived their definitions from social identity theory (SIT), which is the most pervasive theoretical framework of contemporary OI (Ashford & Mael, 1999; van Dick, 2001) combining cognitive and affective components. To identify with the organization, from a social identity perspective, is to "embody or even reify characteristics perceived to be prototypical of its members (Ashford & Mael, 1999, p. 22). According to SIT, social identity is "the individual's knowledge that he belongs to certain social groups, together with the value and emotional significance to him attached to that membership" (Tajfel, 1978. p. 31). The cognitive component reflects the extent to which an individual perceives him/herself as belonging to an organization and as being a typical member of it. The affective component conveys the emotions and the individual experiences due to organizational membership, that is, feelings of pride in being part of the organization or feeling acknowledged in it. Thus SIT highlights the affective as well as the cognitive nature of identification.

Despite differential definitions of OI, it has been widely recognized that individuals have different foci of identification, such as the self, work group, team, profession, or organization in addition to the cognitive, affective, behavioral and components of identification which have been acknowledged (e.g., van Dick, Wagner, Stellmacher, & Christ, 2004; van Krippendorf & van Schie, 2000). Definitions derived from this premise divide conceptualizations of organizational identification into micro (individual level) perspectives on identity, whereas others offer more predominantly macro perspectives. According to the micro theories, identity is described in terms of an individual' self-conception or self-definition (Brickson, 2000a; Hogg & Terry, 2000). Proponents of this perspective argue that individuals' self-definition will impact individual-level affect, cognition, and behavior, as well as subsequent interpersonal, intergroup, and organization level processes (Brickson 2000b, p. 147).

Macro level perspectives typically explore OI using Albert and Whetten's (1985) work as a point of departure. The authors assert that identity captures the essential features of an organization and suggested that those features could be categorized in terms of three major dimensions: attributes that members of the organization believe are fundamental to (central) and uniquely descriptive of (distinctive) the organization and that persists within the organization over time (enduring) linking the present organization to the past and presumably the future. Gioia (1998) suggested that organizations, like individuals, decide who they are by employing some classification scheme and locating themselves within that scheme.

Despite the diverse perspectives, several common themes appear to be emerging. First, OI may be conceptualized as the symbolic and psychological association with significant outcomes for both organizations and their members. Depending on its specific definition OI is more or less similar to other concepts such as organizational commitment, involvement and satisfaction. Second, both individual level and organizational level perspectives assume that multiple level exist in both categories, that multiple identities can conflict with one another and, therefore, must be managed (e.g., Ashford & Mael, 1989). Like individuals, organizations can be viewed as subsuming a multiplicity of identities, each of which is appropriate for a given context (Gioia, 1998). The author notes that organizational leaders frequently invoke a collective identity as means of imputing or maintaining the sense of organizational coherence and cooperativeness. Third, managers play an especially important role in shaping identification processes. As Scott and Lane (2000) pointed out, managers are unique in that they are formally charged with authority over identification processes and have access to the necessary organizational resources to have an impact. They can actively question and alter their identities (Scott & Lane, 2000), negotiate image (Gioa, Schultz, & Corley, 20005), manage a number and relationship between various identities (Pratt & Foreman, 2000) and manipulate social contexts (Brickson, 2000a; Hogg & Terry, 2000).

The relationship between OI and transformational/transactional leadership has been examined in several studies. Epitropaki and Martin (2005), for example, found positive correlations between both transactional and transformational leadership and OI. The positive effect of transformational leadership on identification, as predicted, was much stronger than that of transactional leadership. Likewise, Kark and Shamir (2002) suggested that transformational leadership has a positive effect on social identification since transformational leaders successfully connect followers' self-concept to the mission of the group and prime the collective level of followers' identity, thus leading to social identification with the work unit.

From this body of research, the following propositions were derived:

Proposition 6: Organizational identification is positively correlated with CSR.

Proposition 7: The relationship between organizational identification is moderated by accountability.

Proposition 8: Transformational, but not transactional leadership is positively correlated with organizational identification.

Accountability

It is commonplace in discussing corporate social responsibility that with the exception of "acts of God" as well as those not performed on behalf of the corporation executives should be held accountable for corporate activities. However, when things go terribly wrong as they did in the recent corporate meltdowns, corporate leaders often deny responsibility on the grounds that they did not know, or could not be expected to know, the information needed to prevent ethical dilemmas or disasters. And yet, it is the responsibility of senior management to know what is going on in the corporation. The requirement that individuals, leaders and followers alike be answerable for their decisions and actions is an implicit, if not explicit, assumption of organizational systems.

Accountability is a fundamental principle of organization theory (Lerner & Tetlock, 1999), which has yet to find its way into leadership theory and research. Simply stated, organizations cannot run effectively, or potentially will not run at all, unless employees feel accountable to the organization or some other entity (e.g., which might include self). Second, accountability provides a bridge from the individual to the organization. Specifically, accountability provides a link between "individuals and the authority relationships within which they work and live" (Lerner & Tetlock, 1999, p. 270). For many years, organizational theorists and strategic management scholars essentially have been studying accountability at the organizational level in their research on agency theory and corporate governance (e.g., Eisenhardt, 1989**;** Davis, Schoorman & Donaldson, 1997). However, there is now a growing body of literature that investigates accountability at the individual level of analysis (e.g., Fandt & Ferris, 1990; Frink & Ferris, 1998).

Corporate leaders, just as leaders in other contexts such as politics, must be accountable to those whose interests they affect. However, it is less clear to whom they are accountable or for what effects and by what means the corporate leader should be held morally accountable. In American corporations, it is generally assumed that leaders must be accountable to workers, families, stakeholder and the communities that share their risks. Corporations should be accountable to the employees who invest the best years of their lives so that the corporation can earn profits. Yet, business leaders are often out of touch with the perceptions of their rank and file about organizational life, and are not held accountable for the multiple costs incurred by their neglect of integrity capacity as a key intangible, strategic asset (Petrick & Quinn, 2001). The authors defined the integrity capacity construct as the individual and/or collective capacity for repeated process alignment of moral awareness, deliberation, character and conduct that demonstrates balanced judgment enhances sustained moral development and promotes supportive systems for moral decision making.

In organizations, accountability implies a system of rewards and sanctions for conformity to organizational standards, or a control system. Tetlock, Sitka, Boettger (1989). Tetlock (1985) have argued that accountability is a universal feature of everyday decision-making environments. Accountability, from this standpoint, is a critical rule- and norm enforcement mechanism: the social psychological link between individual thinkers on the one hand and the social systems to which they belong on the other. The fact that people are ultimately accountable for their decisions is an implicit or explicit constraint on virtually everything they do. Moreover, Tetlock (1985; 1992) proposed that accountability causes individuals to be intuitive politicians, seeking means to maximize their status and self-image, often by efforts to manage those impressions. That is, individuals may use accountability contexts to manage impressions of themselves, and this objective may supersede organizational or task objectives.

Our knowledge base regarding accountability as a leadership responsibility is remarkably scant. And our understanding of the dynamics of being held accountable for decisions and actions is limited as well. Although there is no shortage of interest in the phenomenon of accountability, the leadership literature has not been responsive to that interest. The present model therefore is offered as a conceptual integration of several streams of literature: CSR, accountability and leader.

OPERATIONALIZING THE CONSTRUCTS AND TESTING THE PROPOSED MODEL

Taken together, the four antecedents and accountability as the moderator variable comprise an integrated approach to CSR, which locates accountability at the core of leadership responsibility. For all the variables of interest, several standardized, reliable and valid instruments exist for each construct that are summarized in Table 1.

Insert Table 1 Here

The model is currently being tested in a multinational manufacturing organization. The data will be analyzed using series of regression analyses following the procedures for detecting moderator variables established by Baron and Kenny (1986).

CONCLUSIONS

In this paper, I introduced a theoretical model of CRS which integrates four major bodies of literature: (1) leaders' moral reasoning and capacity; (2), transactional/transformational leadership; (3), spirituality, and (4) organizational identity. In addition, I hypothesized that the relationships between these four classes of antecedents and CSR is moderated by accountability.

One important subtext of this paper suggests that the corporate meltdowns of recent years not only require a multi-level analysis of economic ideology, organizational practices and public policy but also that the demise of organizations caught up in the meltdown was a consequence of a fundamental break-down in leadership responsibilities. With the loss of responsibility came the breakdown in accountability for actions. High accountability leaders, according to Chaffee (1997) willingly accept the responsibility to lead the community in one way or another, make decisions, and act on the organization's behalf. Moreover, the author posits that high accountability leaders accept responsibility for providing directions for the organizations future to lead the organization forward.

Thus, responsibility is a fundamental requirement for leadership effectiveness related to normative behavior, effective management, social obligations and specific leadership practices. Extending the concept of organizational responsibility (Dowling & Pfeffer, 1975; Seeger, 1997) to leadership responsibility implies that organizations and their senior leaders are obliged to operate according to accepted norms and standards. Those organizations and leaders that comply with basic standards are able to argue that their behavior is ethical and that their operations are normative and legitimate (Metzler, 1997). Additionally, responsibility implies that organizations, as part of society, have obligations to support the general health and well-being of society. Leaders accomplish this goal if they model values such as honesty, equality, and fair and equal treatment of all individuals, when they uphold these basic social values and the attendant norms of appropriate conduct. A "good corporate citizen" - a leader or an organization – is responsible to the community, involved in the community, and works to improve and protect the community (Buchholz, 1990, p. 299). In short, good corporate citizens maintain and enhance CSR by devoting a portion of their resources to help solve some of society's most pressing problems. Leadership responsibility, then, means being responsible not only to oneself, accepting one's limitation, but also to others, accepting their limitations and perspectives (Pauchant & Mitroff, 1992). Responsibility, according to Simms and Brinckmann, 2002, is the fundamental moral principle that concerns the basic relationship and attendant obligations and commitments that exist between an organization and its larger community, employees, environment, and stakeholders. Leadership concerning these issues is paramount if organizational members are to understand the key issues and standards regarding moral, ethical, and socially responsible conduct.

Figure 1

A Multidimensional Model of CSR Moderated by Accountability

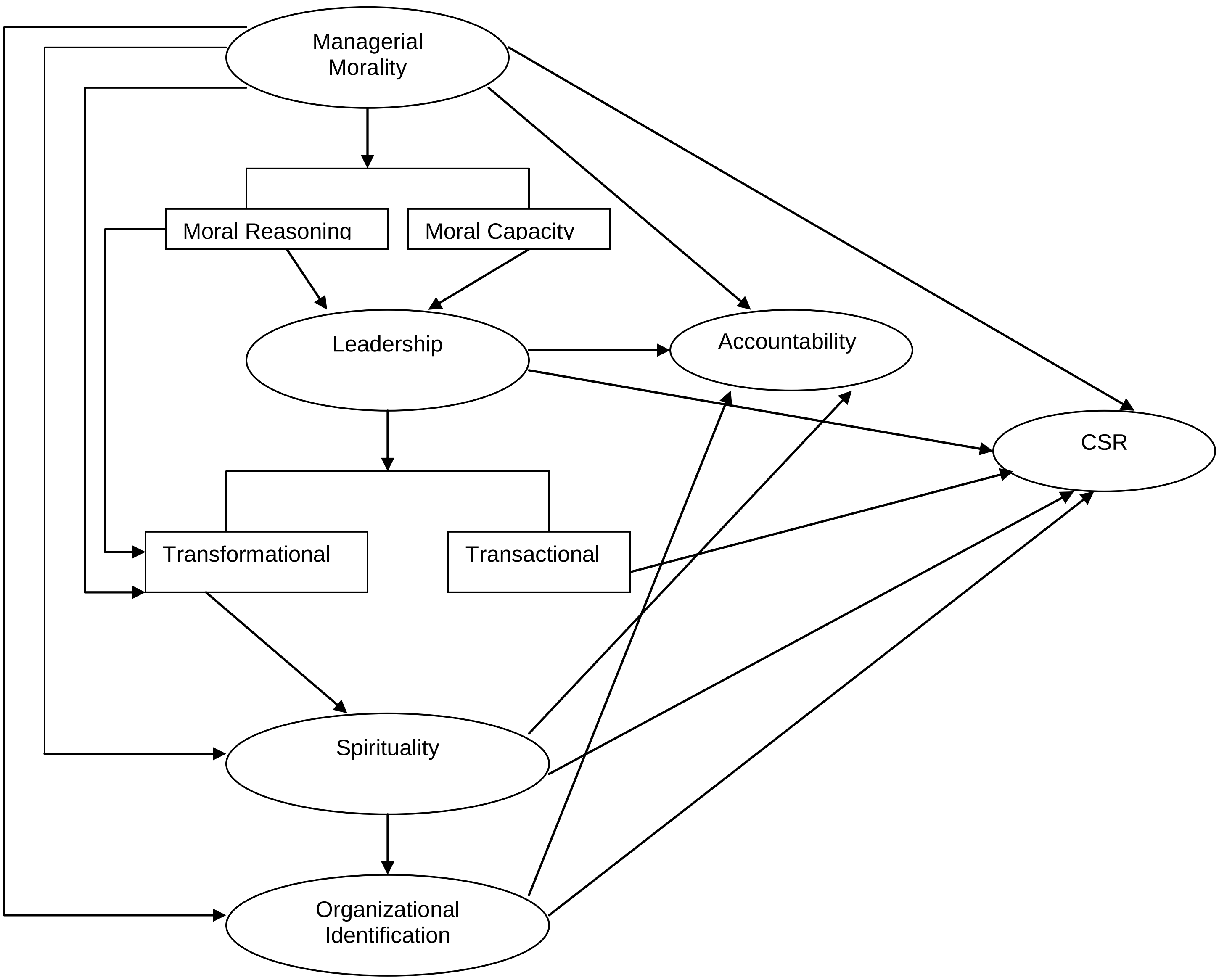

Table 1

Construct Measures and Corresponding Scale Properties

Construct	**Scale**	**# of Items**	**# of Factors**	**α**	**Validity**
Managerial Morality	Managerial Morality Scale (Masuda, 2005)	10 items	Three factor structure: justice, Integrity, honesty	.70	Not reported
Transformational/ Transactional Leadership	Multifactor Leadership Questionnaire (MLQ, Form 5X; Bass & Avolio, 1993)	45 items	Varying factor solutions for modified/reduced versions	.71 to .91 (Tejada et al., 2001)	Predictive and construct validity; lack of discriminant validity
Spirituality	Spirituality at Work Measure (Ashmos & Duchon, 2000)	66 items	Seven factors	.69 to .93	Not reported
Organizational Identification	Organizational Identification Questionnaire (Cheney, 1982)	25 items	Three factors	.88-.94	Content, construct validity; lack of discriminant validity
Accountability	Hall et al. (2005)	8 items	Single factor	.84	Not reported
Corporate Social Responsibility	Corporate Social Orientation Scale (Aupperle, 1984)	15 forced choice statements	Four factors	.84 to .93 (Aupperle, Carroll & Hatfield, 1985)	Discriminant construct, and content validity

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