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EJBO - Electronic Journal of Business Ethics and

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Abstract. Firms engage in corporate social responsibility (CSR) because they consider that some kind of competitive advantage accrues to them. We contend that resource-based perspectives (RBP) are useful to understand why firms engage in CSR activities and disclosure.

Corporate Social Responsibility and Resource-Based

Das sich in den USA seit den 1970er Jahren stark ausbreitende Feld der Business ethics umfasst den gesamten Bereich der Wirtschaftsethik, wird aber im Vergleich zum deutschsprachigen Raum stärker aus der Perspektive des Einzelunternehmens einschließlich nicht-erwerbswirtschaftlicher Organisationen und ihrer Verantwortung für die Gesellschaft betrachtet.

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