

**TITLE:** Committing to a discourse business model. A critical review from the business ethics perspective.

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Committing to a discourse business model. A critical review from the business ethics perspective.<sup>1</sup>

**Abstract:** The aim of this paper is two-fold: first, to outline the development of European discourse on the need for companies to assume social and environmental values and principles in order to achieve high levels of competitiveness and social cohesion; and second, to provide a model of Corporate Social Responsibility (CSR) grounded in discourse ethics theory that allows us to delimit the definition and scope of corporate responsibility and contribute some practical guidelines on how to put model into practice. Although the theoretical-practical model proposed could be used by any kind of company, independently of its size and sector activity, the article will stress its implications to SMEs and the possibility of development of this model to SMEs.

**Keywords:** Corporate Social Responsibility (CRS), business ethics, discourse ethics foundation, stakeholder theory, European model of the company, SMEs.

### **1. The current situation of Corporate Social Responsibility in the European context**

In the European arena, Corporate Social Responsibility (CSR) or Business Social Responsibility (BSR) discourse has gained substantial ground in both theoretical and practical contexts since the European Commission published its “Green Paper: Promoting a European Framework for Corporate Social Responsibility” on 18 July, 2001. The European Union’s intention was, as it still is, to ensure that business organisations were well placed to meet the strategic targets established by the European Council of Lisbon in March 2000. The target the European Union set itself for the year 2010 was *“to become the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion”* (COM 2001).

Within this general framework, current CSR dialogue in the European context is working towards a series of objectives. These include, firstly, to promote long-term sustainable economic development in which social exclusion has no place. Secondly, to draw up the guidelines that allow a clearly defined vision to be forged on the economic-business dimension of European values. Thirdly, to generate an exchange of ideas on the procedures, models and experiences that work best to ensure corporate responsibility is fully assumed. And fourthly, to define business activity as an activity that does not operate in a “social

vacuum”, but indeed has repercussions for the society, the groups and the individuals with which it relates, repercussions that must be managed in the right way, from a moral standpoint if high levels of competitiveness are to be achieved.

Thus, European Union discourse on CSR may be said to fall within a wider framework involving an in-depth reflection on the principles, norms and values that should regulate economic, and specifically business activity. In other words, the entire work of the European Commission may be interpreted as evidencing the need for a business ethics reflection.

Since the publication of the Green Paper in 2001, concern to promote this CSR framework has not wavered. During 2002, the Green Paper was subject to review, criticism and suggestions that led to the appearance of several other documents (COM 2002, COM 2005, COM 2006, European Comisión, 2003a, 2003b, 2004a and 2004b) all of which bore witness to the clear European commitment to principles, values and strategies for company management and administration with the final target of reducing “social ills” (poverty, human rights abuse, environmental degradation, among others) and increasing “social assets” such as sustainable livelihoods, education and biodiversity (European Commission, 2003b:15).

In addition, the European Multi-stakeholder forum on CSR was created in October 2002. This platform brings together a range of agents or stakeholders from the business community –company owners, workers and trade unions, civil and academic organisations – charged by the European Union to seek convergence in the adoption of common approaches and single, universal solutions wherever possible, since this goal cannot always be attained in every context. However, as stated by the Commission, “*a structured and partnership-based approach between businesses and their various stakeholders can be used to draw on practical experience, build consensus where this is possible, and promote innovation*” (COM 2002: point 6). More recently, the European Union has continued this philosophy with the launch in 2006 of the European Alliance for CSR. This political platform was designed to provide a space where all European enterprises can voluntarily work as a partnership to develop the following priority areas set by Europe for CSR (COM 2006:12):

- Fostering innovation and entrepreneurship in sustainable technologies, products and services which address societal needs.
- Helping SMEs to flourish and grow.
- Assisting enterprises to integrate social and environmental considerations in their business operations, especially those in the supply chain.
- Improving and developing skills for employability.

- Better responding to diversity and the challenge of equal opportunities taking into account the demographic changes alongside the rapid aging of the European population.
- Improving working conditions, also in cooperation with the supply chain.
- Innovating in the environment field with a special focus on integrating eco efficiency and energy savings in the product and service creation process.
- Enhancing pro-active dialogue and engagement with all relevant stakeholders.
- Further addressing the transparency and communication challenge to make the non-financial performance of companies and organisations more understandable for all stakeholders and better integrated with their financial performance.
- Operating outside the borders of the European Union in a socially and environmentally responsible way as companies do inside the European Union.

In view of this work undertaken either by the European Union or under its auspices, we may now say, following Adela Cortina, that CSR is a current reality and not just a passing trend (Cortina et. al., 2000), in part because trends like methods or new instruments can easily be modified; by definition time does not treat them charitably. However, the discourse and debate around CSR has not only held its ground, but is being put forward as a question of urgency and prime importance. The question of urgency is particularly evident, since on issues of social exclusion and environment the importance of good planning and response based on critical perspectives is becoming increasingly apparent; responses to these issues cannot be improvised – they require a clear framework for action with values and principles to orientate and guide them. The weight or importance of CSR is revealed when we become aware that business organisations are social institutions that operate with values and also generate values, and as these can be either positive or negative, we must scrupulously define which values we want to see in European society and which we reject (Cortina et. al. 2000 and García-Marzá 2004).

## **2. CSR: a slippery concept**

This article has so far focused on the European Union's decision to commit to the business community's adoption of social responsibility as a factor for competitiveness, innovation and social cohesion. We have also underlined the conceptual disparity surrounding social responsibility and highlighted the need to seek out positions and particularly visions to ensure that the concept is shared and operable by everyone.

Europe has defined CSR as a concept whereby companies integrate social and environmental concerns into their business operations and in their interaction with their stakeholders on a voluntary basis (COM 2001, 2002, 2005 and 2006). The fact that this aspect of company management and administration is *voluntary* does not imply that it should be understood in *philanthropic* terms. Rather, it should be understood as an awareness on the part of business organisations, to integrate at the heart of their business strategy a concern for social and environmental values and principles, and an attention to the interests or expectations of all the stakeholders that have a relationship with the company. If we interpret this definition using discourse ethics terminology, we might say that the concept of CSR points to a concern for the interests surrounding business activity that can be generalised, and therefore universalised. This concept therefore involves a permanent, explicit commitment to stakeholders –employees and their representatives, clients or consumers, investors and shareholders, the local community, civil society organisations, public authorities and the environment.

Because it involves self-regulation of business conduct and decisions, the concept of CSR becomes slippery, and requires a broader, more thorough reflection on the legitimacy of business organisations. This is the task of business ethics: to study the underlying suppositions of company credibility and legitimacy, and thus, the scope of CSR (Conill, 2004, Cortina et. al 2000, Cortina 2005 and García-Marzá 2004).

If companies are to take up this challenge, and if, as we mentioned at the beginning of this paper, we are to achieve the strategic objective that the European Council of Lisbon established in March 2000, the scope and meaning of CSR must be delimited.

Below, we outline a proposal for grounding the concept of CSR and put forward a theoretical-practical model that aims to guide organisations in both the meaning of business responsibility and how it can be applied and operated. We then provide examples of recent cases that have followed this model of CSR grounded in discourse ethics theory, reflect on the pros and cons of the model, and conclude with general recommendations for its application.

### **3. The CSR model grounded in discourse ethics theory**

The CSR model proposed in this paper is grounded in the theory of discourse ethics (Habermas 1989, 1991 and 2000) and in stakeholder theory (Clarkson 1998, Donaldson & Preston 1995, Freeman 1984 and Freeman & Velamuri, 2006). These theories give us to understand that when a corporation wants to manage its responsibility, it must be aware that this responsibility is defined from the basis of dialogue with all its stakeholders, the target of

which is to discover the interests and values that are common to all and can therefore be universalised; the interests and values that pertain to each group or alliance; and those that are simply private interests and values (García-Marzá 2004; González 2002).

Once a company has defined these values and interests, it is then able to design and generate strategies that set out to satisfy and embody these universalisable values, at the same time responding appropriately to group values that do not contradict them, and as far as possible, satisfying private interests and values. The key idea lies in the consideration that a company will achieve the legitimacy and credibility of its stakeholders as long as it is able to respond to the legitimate, or universalisable, expectations held by all stakeholders.

To this end, each company must be able to identify all its stakeholders correctly. A stakeholder is considered to be any individual or group that is affected or may be affected by the attainment of the organisation's objectives, each with its own expectations, some of which may be universalised. The key question when identifying stakeholders is to be able to distinguish those that hold communicative power –capacity for dialogue- and urgent, legitimate expectations. We term this group *central stakeholders*, while the remaining stakeholders, those only possessing two of these attributes, are termed *latent stakeholders*, since they may become central in determining the company's responsibilities at any time (García-Marzá and González et. al.: 21-88)<sup>2</sup>.

Stakeholders are identified through a process of dialogue that must feature the following points:

- Interests, of which there are three types, must be classified: private, group and those that can be universalised or generalised. A *stakeholder approach* ethical perspective should adopt universalisable or generalisable interests as a guide to define its strategies and its CSR.
- A *stakeholder* is not understood simply as being *affected* by the business activity, but as a *valid interlocutor*. This interpretation thus affirms that the stakeholder is not a passive *claimant*, but rather plays an *influencing* role in company decisions and activities. This definition of *stakeholders* demands that all those affected by the business activity be considered as *valid interlocutors* of the company, whose interests must be taken into account in the decision making process.
- A *valid stakeholder* possesses both strategic or instrumental power and communicative power; in other words, as a generator of understanding and consensus on universalisable interests.

- Dialogues must be established that seek consensus on company norms and procedures responding to universalisable or generalisable interests to guide company management. To put it another way, there must be an obligatory respect for the principle of universalisation that establishes that a decision is morally right when it can or could be accepted by all present and future affected parties.
- Dialogues must attend to four principles (Habermas, 2000): the principle of interlocutor sincerity; the principle of inclusion of all potential, present and future affected parties –or in their absence, their representatives-, as the solution to conflicts; the principle of reciprocity among participants; and the principle of symmetry among all the interests put forward.

From this ethical approach, a company may consider that it is responding appropriately to its CSR when all involved parties are in agreement. This agreement must always be considered as a process and not a fact, and any ethical assessment of it will depend on how close it comes to including the numerous stakeholders, on the dialogue conditions and on the possible agreement. Consequently, the minimum condition is always the requirement for dialogue between all identified stakeholders. The company's moral credibility or legitimacy can only be achieved if all affected parties are considered.

This perspective emphasises the fact that people are capable of reaching intersubjective agreements on the correctness of moral norms and therefore of defining criteria for CSR management. An agreement or consensus can only be considered moral if it has been reached with the participation of all those affected by the issues -whether they be norms, institutions, decisions, policies or strategies- settled through dialogue in equal and symmetrical conditions of participation. The stakeholders that must be included in the company decision and dialogue process are therefore considered to be all parties that hold communicative competence and who may be affected by the outcomes of the dialogues. In our view, *the rights corresponding to these valid interlocutors or stakeholders can be said to be legitimate expectations, and are therefore subject to the company's responsibility and as such, become obligations that the company must fulfil*. In other words, from the position of this *procedural model for CSR*, each stakeholder, as a valid interlocutor, has the right to participate in proposed dialogues whose outcomes they are or may be affected by (González, 2002).

Once this initial phase has been carried out, it is essential that the company provides a clear institutionalisation of and response to the stakeholders' legitimate expectations, which will always be in a state of permanent revision. The following tools are proposed to

implement this institutionalisation (Cortina et.al., 2000, García-Marzá, 2004, 2005 and 2006, Lozano, 2001 and 2004):

1. Definition and introduction of a code of ethics: the code of ethics is a formal document which sets down the company's willingness and predisposition to recognise and satisfy all interests at stake. We propose a three-part structure for the code of ethics: definition of the corporation's guiding principles; commitment to the values that the guiding principles are capable of developing; and establishment of specific commitments made by the corporation. The content of the code of ethics should be revised at least every three years to take into account new events that may arise in the company's environment and also in light of the revision of stakeholder expectations through ongoing constant dialogue.

2. Formation of a company ethics committee: this provides the space for public reason in the company, an arena for follow up and control of the commitments set out in the code of ethics, and for the deliberation and search for common generalisable interests. Moreover, the ethics committee should analyse any conflict of an ethical nature that may arise in the corporation and propose guidelines for action that are in accordance with the principles, values and commitments established in the code of ethics.

3. Development of internal communication systems for the code of ethics and the workings of the ethics committee, together with training programmes for all company employees on the code of ethics and its implications for day-to-day decision making.

4. Preparation of CSR reports to inform all stakeholders of the company's CSR developments. These reports should be published annually and should cover the three facets of CSR, namely, economic, environmental and social aspects.

5. Development of external communication channels for both the code of ethics and the annual CSR report. Divulcation of the CRS activities and strategies that the company takes on proactively is of great importance, particularly in providing stakeholders with sufficient information to be able to judge whether the company is attempting to satisfy their legitimate expectations. These external communication processes should establish suitable channels through which stakeholders can suggest improvements that will initially be examined by the corporation's ethics committee, and then presented as suggestions for improvement in the corporation when they are considered to be relevant.

6. Institution of an ethics audit, to be carried out every two or three years. The ethics audit seeks to evaluate the extent to which the moral contract is being met and whether what is said coincides with what is done. The audit should be performed by an independent organisation and should seek to determine the company's strong and weak points and put forward proposals for

improvement in the corporation. The following figure shows the main events in this process of dialogue with stakeholders to achieve ethical CSR management.

“INSERT FIGURE 1 HERE”

The figure shows how this CSR model not only defines the corporation’s responsibility, but also includes the strategies that must be developed if legitimate expectations are to be satisfied. In this way, we may say that the model enables stakeholder trust to be managed, which is the cornerstone for the long-term success of any business project (García-Marzá, 2004).

#### **4. Practical experiences with the model**

The Spanish research group “Applied ethics and democracy”, which brings together researchers from four universities (Universitat de Valencia, Universitat Jaume I, Universitat Politècnica de Valencia, Universidad de Murcia) and the Fundación ÉTNOR (Foundation for Business and Organisational Ethics), is currently carrying out work with this model in a number of companies that vary widely both in size and activity. Assessment of organisations has been conducted in the following areas:

- Identification of stakeholders
- Definition of dialogue processes with central and latent stakeholders
- Determination of the universalisable, group and private values and interests at stake
- Design of strategies for each of the stakeholders
- Creation of corporate codes of ethics
- Design and setting up of corporate ethics committee.
- Preparation and diffusion of the CSR report
- Definition and undertaking of ethics audits
- Design and development of internal training programmes on the organisation’s code of ethics and commitment to CSR
- Design and introduction of internal and external communication systems for issues of ethics and CSR.

As mentioned above, the business organisations vary greatly in size and activity. For this reason, here we highlight two of the experiences with SMEs we have been involved in.

Unión de Mutuas [<http://www.uniondemutuas.es/areas/informacion/etica.htm>]. The Unión de Mutuas is a health trust for which we have developed an integral ethics and CSR plan. Through this plan, we were able to define the company’s stakeholders, delimit the

expectations involved, and design and introduce the company's code of ethics, inform on it both within and outside the company, and provide training for the organisation's middle management. The company now has its own ethics committee and is beginning to draw up its CSR Report as the first step towards commissioning an ethics audit in the very near future.

The Unión de Mutuas code of ethics is structured in 3 principles, 10 values and 8 commitments. The ethics committee is responsible for supervising and assessing both conflicts related to the content of the code of ethics that may arise in the day-to-day operations of the company, and any conflicts brought to its attention by the stakeholders.

The three principles are dignity, quality and trust, while the 10 values are care, autonomy, justice, proximity, impartiality, transparency, efficiency, innovation, integration, honesty, dialogue and responsibility. The commitments the company has made to development and constant review are as follows: to create an ethics committee; to develop a code of ethics training and communications programme; to draw up codes of good practice; to implement the ISO 9002 quality standard and the EFQM business excellence model; to implement the ISO 14002 standard on environmental management; to establish protocols for the protection of privacy and user access to clinical data; to transfer the Code of Ethics to associated companies through a document of adhesion; and to promote a culture of prevention in the company with the support of various occupational health and safety awards.

Mercadona [[www.mercadona.es](http://www.mercadona.es)]. This company's activity centres on distribution through the supermarket sector, with more than 50,000 employees at a national level, all of whom are on permanent contracts. Mercadona's position is that of a supermarket based on proximity to the citizen. Its management model is grounded in the belief that the customer is the main stakeholder, and in order to provide customer satisfaction, the company regards it as vital to support –in order of priority- its employees, its suppliers, the local community and company capital. The firm has been committed to a total quality approach since 1993, the results of which are now apparent. In 2002, the company decided to evaluate whether its commitments to values and social responsibility were positively regarded by its stakeholders, and as a consequence we were asked, together with the Fundación ÉTNOR, to carry out an ethics audit.

The aim of the ethics audit is to reflect the degree of fulfilment of the various social expectations on which the trust placed in the company depends. The values evaluated were in line with business ethics based on civil ethics and the defence of human rights, namely:

*1) Integrity: Coherence between what is said and what is done.*

- 2) *Credibility*: Trustworthiness of the expectations placed in the company.
- 3) *Justice*: Equal distribution of burdens and benefits.
- 4) *Dialogue*: Possibility for participation and consensus mechanisms between the various involved and/or affected groups.
- 5) *Transparency*: veracity, understandability and accessibility in internal and external communication structures.
- 6) *Dignity*: Respect and promotion of Human Rights and the values implicit in the mutual recognition of individuals.
- 7) *Legality*: Compliance with current laws and legal regulations.
- 8) *Civic commitment*: Contribution to local and regional development, co-responsibility for social order.
- 9) *Ecology*: Proactive position on environmental maintenance and improvement.
- 10) *Responsibility*: Capacity to respond to social expectations and demands

Two types of data were considered: quantitative data provided by the company and the distribution sector, and qualitative data derived from studies of the image perceived by the various stakeholders on each one of the above-mentioned values (García-Marzá, 2005).

For Mercadona, the ethics audit represented a process of learning about its CSR management and its relationship with its stakeholders. The company subsequently underwent a further audit to determine and evaluate whether its ethical and CSR conduct had improved or worsened.

## **5. Some Pros and Cons**

Some of the advantages offered by the CSR model are:

1. It provides a tool for decision making, for identifying conflicts and for reducing internal and external coordination costs.
2. It defines the interests and values at stake, thereby fostering dialogue between groups as a procedure for conflict resolution.
3. It defines a key element for the company's reputation and good public image.
4. It strengthens the differentiation of the company in the market, the State and Civil Society.
5. It favours company innovation, creativity and competitiveness.

The disadvantage of the model is the time the company initially needs to invest in all the processes involved in the CSR model. It should be remembered that this type of process

can only develop alongside a firm commitment and willingness on the part of management, but that all the staff must also be involved and that all stakeholders must be fully informed of the commitments made. It should also be borne in mind that all dialogue processes are always slow procedures, although it is now clearly evident that in the medium and long term, this is the safest and most profitable way forward.

## **6. Practical suggestions for the application of the discourse ethics CSR model**

To conclude, we outline a set of recommendations or suggestions that have arisen from a theoretical-practical reflection from the critical perspective of business ethics. Both the development of the model and the experience derived from its application point to the importance of considering the following recommendations and requirements:

1. Conviction of the organisation's management and/or chairperson
2. Direct involvement of the management and/or chairperson, together with the organisation's middle management, in the process of designing and leading the introduction of the CSR model.
3. Establishment of fluid, two-way communication channels with all stakeholders.
4. Constant expert assessment of business ethics issues.
5. Internal training on the code of ethics for all internal staff.
6. Internal and external communication on the code of ethics and the functions and mission of the ethics committee.
7. Preparation of an annual CSR Report that allows information to be compared from one year to another.
8. Corporation's commitment to carrying out an ethics audit at least every three years.
9. Opening up of the corporation to suggestions for improvement that may come from training courses, the ethics committee, the channels of communication with stakeholders and the ethics audit.
10. SMEs could and should prepared its commitment to CSR business model join together in order to develop and implement the instruments by sectors of activity.

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## **Ednotes**

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<sup>2</sup> The classification used here is based on a modified proposal of Mitchell et. al. 1997

Figure 1: Dialogue with Stakeholders. A CSR model grounded in Discourse Business Ethics.

