The Dichotomy of Money and Social Impact in Corporate America

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On my honor as a University Student, I have neither given nor received unauthorized aid on this assignment as defined by the Honor Guidelines for Thesis-Related Assignments

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The Dichotomy of Financial Returns and Social Impact in Business

There are two categories of companies, those that are predominantly financial return [money] focused, and those that are predominantly impact focused. More specifically social impact focused. If you make a chart with money focus on one side and social impact on the other it would look something like Figure 1 (right) where you have your typically money focused corporations, some more socially focused corporations, and your nonprofits. There are plenty of companies out there that can fit on this spectrum, but the highest concentrations are at either end, where they focus predominantly on one issue or goal.

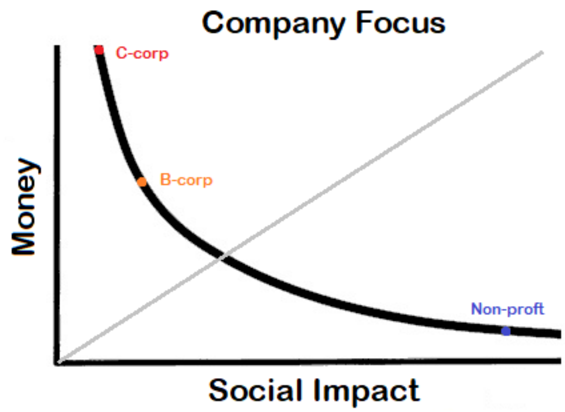


Figure 1: Company Focus, Money vs Social Impact

The following addresses the strengths, weaknesses, and examples of companies on all areas of this spectrum; how companies and the market have shifted in recent years, and what factors caused/impact those shifts; the influence of governing bodies, individuals, and institutional investors on companies in America; and the B Corp movement and its effect on corporate goals.

Spectrum of Company Focus

Existing Groupings of Companies CSR Efforts

The Harvard Business Review groups companies and their CSR efforts into 3 different types based on how well their CSR efforts align with the company's goals.

First, there are the companies that focus on CSR exclusively in the form of donations, community engagement, and other philanthropic effort support. Philanthropy events of this style are fairly common, such as a blood drive or donation drives, because they are fairly easy to put on, do not require huge financial backing, and look good, but have little alignment with the companies overarching goals (Rangan et al., 2015). Because of this, companies in this group fall on the money focused side of the spectrum.

The second type of company focuses on operational improvement that reduce the companies carbon footprint or provide some societal benefit. An example of this would be reducing air pollution or raw material consumption in their production lines. These efforts often provide societal/environmental benefit, but are frequently driven by the companies cost reduction or profit increases that are seen in the long run, so they would fall into the money focused side of the spectrum as well (Rangan et al., 2015).

Lastly, the third type of CSR focuses on redefining business models directly to tackle environmental and societal issues. These companies often are the most impact because their success is predicated on achieving these philanthropic results instead of hitting financial goals (Rangan et al., 2015). Because of the difference in this style of company and their CSR efforts they fall into the social impact focused side of the spectrum.

The value in differentiating these three groups is not to show who is “good” or “bad”, but instead so that there exists a better understanding of what defines success for each type of company. This is important because they each have such different metrics based on how their philanthropic efforts align with their overall business model. Additionally, by differentiating these companies it allows us to understand what groups are willing to put time and effort into social impact initiatives and it allows us to get a better understanding of what companies are and are not up to standards with their CSR efforts so they can improve their current CSR practices.

Overall, it was found that, that companies perform the best in terms of money and/or social impact when their company mission, stakeholders, and executives alight on what issues to tackle because without proper effort and alignment from the top these philanthropic missions become more aimless and less impactful overall (Rangan et al., 2015).

Financial Return Focused

The first group of companies are those whose company mission, stakeholders, and executives all have a predominant goal of driving financial returns. This is not to say that these companies cannot partake in social impact initiatives or make positive social impact, but just to establish that their primary goal is making money.

One company that strongly falls on the financially focused end of the spectrum is Walmart who made 559.2 billion USD in revenue in 2020. Walmart has been scrutinized for their impact on local communities for a long time, and since they are such a large and disruptive company there is no doubt that they have a massive impact, positive and negative. Many journals have deeply analyzed the national and local impact of Walmart and found that their positive impacts include lower prices, increased business efficiency, and providing jobs (American Journal of Agricultural Economics, n.d.).

On the other side of Walmart's social impact, they have been widely criticized for their negative impact on small communities and their local businesses. Providing products for cheaper than any competitor comes at a social cost. To save money Walmart has used free prison labor, paid their employees poor wages, and strategically kept hours low to avoid providing benefits to their employees (Bonanno & Goetz, 2012). The impact of Walmart on local businesses and communities is then running mom and pop shops out of business, reducing local wages, eroding downtown business centers, and ironically increasing unemployment (American Journal of Agricultural Economics, n.d. | Bonanno & Goetz, 2012 | Capps & Griffin, 1998). Looking to the national level, Walmart also greatly contributes to environmental waste, has been found to exploit suppliers, and contribute to the trade deficit and outsourcing of manufacturing jobs (Bianco, 2009 | Bonanno & Goetz, 2012).

These positive and negative impacts are not unique to Walmart. If you look at any company that falls on the financially focused side of the spectrum you are likely to find that they will constantly choose to partake in activities that have a negative social impact if it helps achieve their overarching financial goal. This factor is a staple of almost all money driven companies and it is worth weighting social impact options more heavily when business executives are making strategic decisions going forward.

Social Impact Focused

The second group of companies are those whose missions predominantly focus on creating social impact and change in society. In the United States the most common form of social impact company is a nonprofit, and the most common designation of nonprofits is a 501(c)(3). In the United State there are 1.5 million registered nonprofits (Pope, n.d. | Types of Nonprofits, n.d.). Being a 501(c)(3) means that the company is tax exempt, so they can return all profits into future operating activities and investments (Charitable Organizations | Internal Revenue Service, n.d. | Ibele, 2017). Additionally, these companies are predominantly funded by donations and government grants (Pope, n.d.). Aside from 501(c)(3) there are 28 other designations under the IRS for the purpose of tax-exempt status and distinguishing their operating activities, but the other types are less common (Charitable Organizations | Internal Revenue Service, n.d.).

Some well-known examples of nonprofits in the United States are the American Heart Association, American Red Cross, Salvation Army, and the United Way. In combination these companies provide an immense amount of social good for society each year through efforts such as disaster relief, military support, research investments, and so on. These groups need to raise large sums of money in order to provide the impactful programs that they do, so they fundraise through various forms of donations in addition to keeping costs low by utilizing volunteers for a lot of their charitable activities. It was found the revenue sources for these companies breaks down into 3 main categories that makeup 90% of their funds. The biggest group source of money is the 49% raised privately as the cost of their services, the second source is the 31.8% earned from government grants and contracts, and finally another 8.7% is raised from individual donations each year.

Overall, social impact focused organization like nonprofits provide an immense amount of societal benefit, but it takes a lot of money to get there. Nonprofits provide jobs to 12.3 million individuals with a combined annual spending of $826 billion on those jobs, an amount greater than many other industries (Salamon & Newhouse, 2019). Additionally, nonprofits spend nearly $1 trillion annually on goods and services that stimulate local economies which is a frequently overlook social impact benefit (Nonprofit Impact Matters, n.d.). So even though these are not traditional money focused corporations, there is still a huge emphasis on raising enough capital through services, grants, and donations to be able to provide the positive social impacts that comes with these nonprofit organizations.

How Corporate Culture Shapes a Company's Focus Area

Once it has been established that there are different company focuses, it is important to understand what leads to the focus points and goals a company chooses. It was found by Aktaş that CEO's and other high-level executives are the ones who establish these focus points though what is known as company culture. Company culture is defined as "a model of norms, values, beliefs and attitudes which affects organizational behavior", and it is established by those executives and changed over time as there are changes in leadership (Aktaş et al., 2011).

These executives have a lot of power and influence within the company because the company culture has a trickle-down effect. All entry level employees are immersed in the culture and continue to view their work life and decisions through the lens of this culture (Mumby, 1994). Because of this, the company culture impacts every day decisions which cumulatively drive the company to either be more financially focused or social impact focused. In addition to shifting the focus of the company it was also found that by having a positive company culture it would increase the company's effectiveness at reaching their goals (Ostroff & Schmitt, 1993 | Juechter et al., 1998).

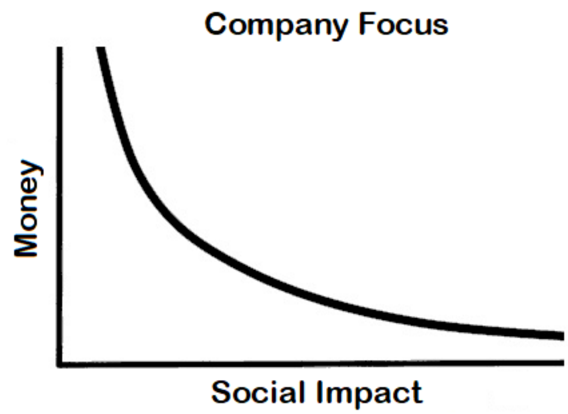
Because of the amount of influence over workers actions, corporate culture is what creates these groups of companies that fall on various areas of the spectrum from financially focused to social impact focused.

Shifting the Needle, Who Has the Power

Shareholder vs Stakeholder Theories

In the 1960's and 1970's the precedent for business CSR was the idea of shareholder theory. Stating that businesses only social responsibility was to maximize financial return for shareholders, within legal limitations (Friedman, 2020). There was no consideration for anyone outside of the company, and this standard is still prevalent today in many companies. This narrative partially changed in 1984 when Professor Edward Freeman published the idea of stakeholder theory. This theory focused on how individuals, despite not being stakeholders, can be impacted by the company's actions, and how those individuals can impact long term success of the company (Freeman, 2010). This idea ushered in a new wave of CSR ideals where companies are supposed to consider consumers, distributors, local communities, etc. due to a connection between the businesses and communities surrounding them.

This new theory, stakeholder theory, is so interesting because it went against the status quo of companies exclusively focusing on money or social impact. Although this theory did not shift big financially focused corporations into social impact companies, it did make a noticeable shift in corporate thinking. Instead of the executives just establishing a culture that would stay forever, it was understood that there is value in the culture being fluid over time.



Additionally, stakeholder theory was able to influence companies that exclusively focused on financial returns to at least considered their outside impact, which was an uncommon occurrence. This is attributed to the long term positively financial returns associated with the decisions made by companies that were now considering more stakeholders when making their strategic business decisions.

Influence of Governing Bodies

Starting in 2015 the United Nations passed their sustainable development agenda that included 17 sustainability goals. These goals had a heavy focus on environmental impact in addition to other social issues like poverty, educations, and women's equality (The 17 Goals, 2015 | Sustainable Development, n.d.). These goals were so massive that governments alone could not achieve them given their current funding, requiring 5-7 trillion USD per year, so they turned to corporations. Corporations are not going to pour money into something that will not benefit in the long run, but if they determine that adopting the sustainable development goals would generate more money, positive feedback from suppliers, better recruiting, and new investors they are much more likely to integrate these goals into their business model (Busco, n.d.). Having established the connection between government actions and corporate actions there are two main forms of government influence over businesses, incentives and regulations.

The first form, incentives are one method used by governing bodies to influence corporate behavior. Tax abatements, labor support, and planning are all examples of tools used by the government to incentivize businesses to act in a specified manor (Understanding Incentives in Economics, n.d. | Warner & Zheng, 2013). One specific example of an incentive that lines up with the environmental goals established by the United Nations is the Energy Efficient Home Credit. This credit was established so that contracting and home developing companies would build energy efficient homes going forward, and in exchange for building these more expensive homes the companies who build them would be able to deduct how much they would have to pay that year in taxes (About Form 8908, Energy Efficient Home Credit | Internal Revenue Service, n.d. | Tax Incentives and Subsidies, n.d.).

The second form of influence is regulation. Regulations are much stronger than incentives because they are frequently mandatory with hefty fines or loss of licensing as a punishment for not following them. Some examples of common regulations are the Fair Labor Standards Act (FLSA), Occupational Safety and Health Act (OSHA), and Employee Retirement Income Security Act (ERISA) (8 Government Regulations, October 2020). The purpose of these specific acts was to give employees certain rights and standards in the workplace so that companies could not just pay them bare bones wages and put them into dangerous situation.

Both incentives and regulations are strong government tools that can be used to influence the behaviors of companies and individuals to achieve desired outcomes, and to further demonstrate their importance it has been found that having smaller government and decreased regulations leads to decreased corporate social responsibility thus further outlining the importance of governing bodies in regulating corporations (Graafland, 2019).

Influence of Social Media and Individuals

There is no doubt that social media has played an increasing role in how companies and consumers interact. Both groups are able to gather much more information about the other for either strategic marketing or making decisions. On the company side, they now know are able to gather an increasing amount of data on consumers preferences, daily lives, and shopping habits that allow that to optimizing their sales process and benefit themselves financially. This factor is actually a benefit to companies anywhere on the spectrum for the same reason that stakeholder theory works. It is because they can make strategic decisions in a much more informed manner, and on top of that companies can sort their data into specific customer segments which allows them to even further their ability to understand and react to certain consumer groups.

On the consumer side, the biggest benefit that consumers see is an increase in available information which can be used for making their purchasing decisions (Boyd et al., 2016). However, this information is not limited to just product details and specifications. The most valuable information available is the companies' practices. Because of social media there is an increased transparency in companies' day to day activities that customers can gain insight on. It can be argued that this element of information is much more valuable and impactful because of how it influences individual behaviors.

First, consumers want to identify themselves with brands that uphold their individual morals and values, so when it is seen that a company is exploiting prison labor for example, then consumers have to weigh the company's value to them against the moral repercussions associated with shopping at that company. Depending on the severity of moral issue and importance of the company to the consumer, there might be a significant shift in either shopping behavior or public opinion of said company. This is one of the most influential things that individuals can do because social media movements gain traction extremely quickly when a company has been exposed for moral wrong doing.

Second, a more overlooked element of individuals gaining information is for workers. Just like the consumers, workers do not want to associate with a company that goes against their morals, but they usually face larger downside, like losing their job, if they speak out against the company. One example of this is Amazon who has recently come under a lot of fire for exploiting their employees at warehouses and the drivers associated. These employees have been subjected to terrible working conditions such as long hours, no breaks, inability to use the restroom even and due to Amazon's utility to so many consumers they are able to get away with more moral wrong doing before consumers push back. However, these employees have been finally pushing back with walkouts that make the news and further gain traction with consumers, and when their walkouts have not been met with adequate change, these employees are approaching the issue from a governing body stance and filing for union recognition.

This shows how important social media has become in upholding standards of positive social impact and attempting to move the needle in the direction of improved social impact. Social media is the start for a lot of movements that work their way up to first the consumer level and then even the government level, and this awareness is what is driving change within companies going forward.

Long Run Changes by Institutional Investors

The final group who has influence over companies are the investors, specifically companies that fall on the financially focused side of the spectrum. For financially focused companies their investors are the most influential power in their day-to-day activities and entire company mission. Even the CEO, who sets the corporate culture, responds to their investors. Because of the shifts in consumer behavior and governing regulation there has been a shift in investor sentiment as well. Because governments, consumers, and employees are pushing for a more socially conscious future investors are recognizing that their companies will not survive long term without making social impact goals a core element of the companies' mission. BlackRock is one of the biggest institutional investors in the world and their CEO has upheld the message that companies need to have a higher commitment to their social impact, specifically stating the shift from shareholder thinking to stakeholder thinking, and saying that their investment process is already integrating sustainability as a factor. Additionally, in 2018 he stated that in the next five years ever company is going to be assessed based on their ability to meet Environmental Social Governance (ESG) goals (Diez-Busto et al., 2021). Since this statement the Securities and Exchange Commissions (SEC) has announced their creation of a Climate and ESG Task Force to further create ESG goals and enforce that companies are meeting them (SEC.Gov, 2021 | SEC Announces Enforcement Task Force Focused on Climate and ESG Issues, 2021).

The B-Corp Movement

Because of all of the public interest associated with social impact ideals there has been a push for corporations to adopt more socially and environmentally beneficial goals into their missions. This public sentiment led to the B Corp movement. A B Corp or benefit-corporation is very similar to what is typically thought of as a corporation but they have to go through a significant amount of certification to qualify for the B Corp designation. To get the B Corp designation the certification group "measures a company's entire social and environmental performance and evaluates how your company's operations and business model impact your workers, community, environment, and customers. From your supply chain and input materials to your charitable giving and employee benefits" (Certification | Certified B Corporation, n.d.). Although there are not specific listed metrics, the goal is to have companies be more conscientious about their overall impact. This designation serves as a way to identify what companies are overall making strong impact socially and fiscally vs those who are focusing exclusively on one area or the other. Some notable companies that really pushed this movement along were Allbirds, Cotopaxi, and Patagonia.

Something worth noting when looking at the B Corp movement is that companies are not entirely switching their focus from financial to social impact, but instead balancing their positive social impact goals while also sustaining or increasing their financial gains. At the end of the day, these are still profit driven corporations, they just have goals of social impact in addition to financial ones, but it these socially driven goals do not work well with the companies mission it is extremely difficult for them to integrate the social goals into their overall business model (Schönherr et al., 2017).

The reasons for this shift towards balanced goals are money, consumer sentiment, and government established goals. As of 2017 there was $5.3 Billion invested into "purpose driven, impact verified" companies which is a significant financial incentive for companies to change their behavior (Lab, 2017); Consumers have demonstrated that they prefer and will pay more for products and companies that they perceive as sustainable or socially good; and the 2015 United Nations 17 goals have driven an increase from 2300 B Corps in 2017 to 3522 B corps in 2020 (Diez-Busto et al., 2021 | Lab, 2017). The combination of these driving factors has led to significant growth within the B Corp movement and an overall shift in the average company's views on pursing sustainable goals in addition to monetary ones.

Discussion

The distinction between the two groups of financial return and socially focused companies has been seen repeatedly in other frameworks and how companies conduct themselves. Their top-down corporate cultures have given rise to what kind of company they are in term of what goals they pursue, and these cultures have changed over time in response to new leadership and pressure from external groups.

The powers that each group holds in regards to businesses have been outlined and their impact clearly shown. It is apparent that companies will not change unless it benefits them, starting with money, moving to regulations, and finally to consumer and worker sentiment. That being said, there is a clear structure of the powers each of these groups holds in regards to driving change within corporations, but it often takes getting to the highest levels of investors or governing bodies before long term meaningful change can be enacted.

Conclusion

Companies are being grouped and evaluated based on their predominant goals in regards to society. For each company their specific goals may differ from making money and useful goods or services to those who just want to drive social change. These companies are grouped so that we can evaluate their success and unique values to society. In the past many of these companies have opted for a financial focused which led to overlooking the social impact they were or could be making, but we have begun to see a shift in that traditional style of thinking towards a more balance approach in regards to social impact in addition to financial returns.

The above looked at the powers held by each level of governing bodies, individuals, and institutional investors. Diving into the differences of government incentives versus regulations and how those influence corporate focus. This could be expanded to look at the influence of other countries and how their social impact mentalities and implementations might benefit us when considering how to move forward. Also, evaluating opportunities for individuals to drive meaningful change through their daily actions and further exploring the “impact revolution” which aims to break up the distinction of the two sides of the spectrum and instead combine them so all companies have a mentality that focuses on money and social impact for society as a whole (Busco, n.d.).

Lastly, the above reviews the growth of the B Corp movement and what it means to be a B Corp in addition to why the B Corp certification matters.

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