

BALANCING ON THE TRIPLE BOTTOM LINE: AN EXAMINATION OF FIRM CSR STRATEGIES

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ABSTRACT

This paper examines the strategic relationship between firm pollution and non-environmental corporate social responsibility (CSR) activities of the firm. We test competing hypotheses with regard to the level of environmental CSR relative to social or non-environmental CSR. We find that a curvilinear relationship exists between pollution and CSR performance, such that, among firms who have committed to CSR activity, firms that pollute on average for their industry are likely to have relatively high levels of social CSR, whereas firms that pollute substantially more and substantially less than the median have relatively lower levels of social CSR activity.

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