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**Corporate social responsibility (CSR):
Evaluating/auditing corporate social
responsibility (CSR) practices**

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Abstract. The concepts of corporate social responsibility and social audit have been developed to a great extent in the last century. Analysis reveals a mature and sophisticated philosophical framework developed over the decades to enhance the relationship between the laborers, the state and the local government. Furthermore, there exists a framework to audit the economic and social activities of the business and a concern and focus in both the private sector and the public sector towards sustainable practices and a culture of ethical leadership. An audit criterion is developed and an examination of 3 top fortune companies reveals valuable insights into social audit and corporate social responsibility as well as the current best practices and benchmarks in the literature.

Keywords. Corporate responsibility, Social audit, Apple, Amazon, Mckesson.

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1. Introduction

The concept of corporate social responsibility (CSR) and social audit originates from the concept of social partnership what was introduced by the International Labor Organization in 1919, alongside the tripartite a system of relationships between laborers, state and the local government bodies. The purpose was to benefit all the parties involved. Following the concept of tripartite the concept of corporate social responsibility started to take place in the second half of the industrial revolution. The development occurred through debates on whether companies should pursue both economic and social functions that took place between business representatives and authors from leading business schools. The term was coined by Bowen 1953 in which he described CSR as “the set of moral and personal obligations that the employer must follow considering the exercise of policy decisions or courses of action in terms of objectives and values desired by society. What exactly is meant by society is further explained by Phillips, Freeman and Wicks as they suggest 5 important groups of stakeholder recipients and controller of CSR policies, financial control, agents, (e.g. shareholder) customers, suppliers' employees and communities. A more detailed classification is provided which suggests the following groups, the government, environmental

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organizations, NGO's professionals critics or experts the media and other in general (citizens locals or those who affect or are themselves be affected by companies.) (Denisov, Khachaturyan, & Umonova, 2018). There a variety of different criteria that develop on these basic definitions proposed by different institutions.

2. The importance of evaluating/auditing/ critiquing Corporate Social Responsibility (CSR) practices

CSR is an imperative part of a company's way of business, but today's CSR is interpreted in many ways by companies. Is CSR volunteering? Is it inclusion and diversity? Is it that employees wear and act on the company's mission in and outside of work? The statement seems to be aligned with the course assignments and companies' responsibilities. "To be clear- CSR is not an option; it is what business do. Being able to respond efficiently and effectively to the needs and demands of stakeholders is not only the key to success in today's global business environment- it is the key to survival" (Chandler, 2020, p.1). A great example that is relevant today is Coronavirus (COVID-19), how are companies responding? The public is evaluating and critiquing every move whether companies are aware or not. Companies are losing millions of dollars having to close completely and employees are being quarantined to their homes. This is not for just the safety of employees, but consumers. Profits aside, public health and safety are number one and companies can step up and contribute and display corporate social responsibility, which is not an option.

How can we evaluate this? Should similar industries be held to similar or equal standards? As stated above, the definition of CSR to all companies many vary. It is imperative to align on the definition of CSR in order to evaluate effectively.

There are different definitions to CSR because it explores the responsibility of a company towards society and the environment. These different definitions of CSR have been present for a long time, and there were discussions as to what extent should companies be responsible for broader stakeholders. (Glavas, & Fitzgeralds, 2020) However, "an action that appears to further social good, beyond the interests of the firm is required by law" (Glavas, & Fitzgeralds, 2020).

The term 'social audit' was coined according to French researchers by, Martine Combemale and Jacques Igalens were first introduced by Theodore J Kreps, professor at Stanford University in the context of evaluations of social contributions of various businesses in 1940's. Another advocate of the idea was Charles Medawar who was debating in favor of social audit application in two primary areas: the health sector and the public sector. He suggested that in a democratic society those who are responsible for making impactful for community decisions must be held accountable for the use of their power. Hence, social audit can be defined as; the 'process by which people the final beneficiaries of any scheme program policies ad laws are empowered to review any scheme policy program or law.' The

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item's under review must be subject to inspection throughout all phases of their existence. Starting from the planning and preparation, through implementation and until after the completion. A social audit must conform to the following principles:

1. Multi-perspective (must include all stakeholders)
2. Comprehensive
3. Participatory
4. Transparency
5. Multidirectional
6. Regular Basis
7. Comparative (against benchmarks, other organizations and previous periods)
8. Verified
9. Disclosed (information must be taken to stakeholders immediately on relevant actions or inactions.)
10. Accountability

Therefore, social audit is a measurement of how mature the B2G (business to government) connections are. Additionally, social audit may be a contribution to the process of renewal of management concepts ([Denisov, Khachaturyan, & Umonova, 2018](#)).

CSR is a method for companies to align themselves with socially beneficial actions that benefit the public and the stakeholders (such action can be economical, societal, and environmental in nature, for example.) Moreover, when a business successfully implements a CSR plan into its business strategy, the firm can not only benefit humanity but increase the social standing of its brand. In addition to simply aiming to comply by CSR guidelines, a company must specifically evaluate its own CSR responsibilities, audit its CSR measurements, and critique its practices. Each aspect is important to gain a proper foothold in this endeavor. For instance, a company must evaluate its CSR practices to understand if the firm is operating under proper CSR guidelines. For instance, if the company self-regulating in terms of a business model.

Additionally, it is equally as important for an outside entity to audit and critique a company's CSR practices. This prevents the organization from becoming complacent in their operations and procedures. Auditing a company's CSR guidelines makes sure that the firm is sincerely following the policy that it has put into place. Auditing such information allows a company to see if they are "truly hitting the mark" or "making good" in terms of its objectives ([Price, 2012](#)). The importance of an audit always allows the company to understand the needs and desires of the firm's employees and stakeholders. Additionally, while the audit can be conducted by an internal member of the organization, it is more beneficial to have the procedure led by a third party to reduce biases. In this way, an increase in vulnerabilities can be determined through audits and critiques of a business's Corporate Social Responsibility.

3. Audit and evaluation criteria

From our earlier analysis, we have ascertained that the inception of the idea of CSR and Social Audit originated from the concept of social partnership between labor, state and local governments. Furthermore, the involvement of the corporation in the roles of both economic and social functions is what forms the basis of CSR. The Social Audit explicitly means the evaluation of the social contributions of business. Hence, our audit criteria aim to solidify these foundations of CSR and Social Audit and focuses on the following: social partnership between, labor, state, local governments and the economic and social contribution of the business.

We start with the application of the criteria as prescribed in the business ethics book (Business Ethics). First and foremost, we consider and keep in mind the important moral and philosophical theories that provide for the underpinning and the foundation for the social responsibly and social audit. These include Instrumental and Intrinsic goodness, Teleology, Deontology, Relativist Perspective, Virtue Ethics, Justice, Cognitive Moral Development.

3.1. Culture Audit

We move on to ascertain the best way to audit a company by following closely the modern definition of company culture. According to Fraidrich and Farrel 2016.

“A corporate culture is the shared beliefs top managers in a company have about how they should manage themselves and other employees and how they should conduct their businesses.

On the other hand, ethical culture stands as a subset of the company culture.

“The Ethical Culture reflects the integrity of decisions made and is a function of many factors including corporate policies top management’s leadership on ethical issues, the influence of coworkers and the opportunity for unethical behavior.”

Therefore, we ascertain that it is imperative to both access the shared beliefs of the top managers as well the integrity of the business decisions being made. We use well-known benchmarks to gauge integrity and the core values of the companies in question.

US Bank’s Principles of Integrity: Being a role model for ethical behavior, promoting our cultural integrity, Fostering Open Communication, recognizing behavior that exemplifies our ethical principles and values.

Core Values of Marriot: Put People First Pursue Excellence Embrace Change Act with Integrity. Serve Our World. The literature reveals 4 basic types of culture that are used to provide the starting analysis into a corporate culture. Apathetic Culture, Caring Culture, Integrative Culture, Exacting Culture,

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Power Analysis: Since power has a crucial impact and shapes culture, we are careful in including our analysis of power. We use 5 main definitions of power 5 Types of Power; Rewards Power, Coercive Power, Legitimate Power, Expert Power, Referent Power and use Stakeholder analysis such as; Employees (compensation and benefits, training and development, employee diversity, occupational health and safety, communications with management), Customers, (product safety and quality, management of customer complaints, service to disabled customers), Investors (transparency of shareholder communications, shareholder rights), Suppliers (encouraging suppliers in developing countries, encouraging minority suppliers), Community (public health and safety protection, conservation of energy and materials, donations and support of local organizations), Environmental Groups (minimizing the use of energy, minimizing emissions and waste minimizing adverse environmental effects of goods and services).

Our cultural analysis would not be complete without a leadership analysis and audit.

3.2. Ethical leadership

“Leadership is the ability or authority to guide and direct others towards a goal”.

Ethical Leaders have strong personal character, Ethical Leaders have a passion to do right, Ethical Leaders are proactive, Ethical leaders consider all stakeholder interests. Ethical leaders are role models for the organization’s values, Ethical leaders are transparent and actively involved in decision making. Ethical leaders take a holistic view of the firm’s ethical culture. Furthermore, Ethical Conflict, Conflict of Management Styles, Power Differences and Workplace Politics, Emotional Intelligence, Transactional Leadership Transformational Leadership are all-important variables to take into consideration when performing an ethical leadership audit.

3.3. Sustainability audit

In today’s day and age, a company cannot maintain its competitive advantage with an ailing infrastructure or without sustainability initiatives.

According to Fraidrich and Farrel 2016;

“Sustainability from a strategic business perspective is the potential for the long-term well-being of the natural environment including all biological entities as well as mutually beneficial interactions among nature and individuals’ organizations and business strategies Sustainably includes the assessment and improvement of business strategies, economic sectors, work practices, technologies, and lifestyles while maintaining the natural environment.”

Benchmarking with the World’s Most Sustainable Companies. Biogen Idec, Alergan, Adidas, Keppel Land, Keski, BMW, Reckitt Bnckiser, Centrica, Schneider Electric, Danske

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Priority Global Environment Issues: The following environmental issues constitute the bulk of problems faced. Hence, a successful sustainably audit requires that we

Atmospheric Air Pollution, Acid Rain, Global Warming, Water, Water Pollution, Water Quantity, Land, Land Pollution, Waste Management, Deforestation, Urban Sprawl, Biodiversity, GMO's

Key Environmental Legislation

EPA, Clean Air Act 1970, National Environment Policy Act 1972, Coastal Zone Management Act, 1972, Federal Water Pollution Control Act, 1972, Noise Pollution, Control Act, 1972, Federal Insecticide, Fungicide, and Rodenticide Act, Endangered Species Act 1973, Safe Drinking Water Act 1974, Energy Policy Conservation Act 1975, Toxic Substances Control Act, 1976, Resource Conservation and Recovery Act, 1976, Comprehensive Environmental Response, Compensation and Liability Act, 1980, Emergency Planning and Community Right-to Know Act, 1986, oil Pollution Act, 1990, Food Quality Protection Act, 1996, Energy Policy Act 2005, Energy Independence and Security Act, 2007.

Alternative Sources of Energy

Wind Power, Geothermal Power, Solar Power, Biofuels,

Business Response to Sustainability Issues:

Green Marketing, Greenwashing, Recycling Initiatives, Stakeholder Assessment, Risk Analysis.

3.4. Selected questions and additional criteria

Our preliminary analysis is very comprehensive but to complete and strengthen our analysis we use additional sources:

The Institute of Global Entrepreneurship reveals insightful analysis as to what exactly is a CSR Audit.

“Is your company a good global citizen? Does your company “walk-the-talk?” How do you know? Do you want to “unleash” the social entrepreneurs at your work?”

Hence, the audit reveals to both internal and external stakeholders the company's position of social responsibility. Hence, in current modern times, every company includes a section of corporate social responsibility in their public reports. The audit may be used for more than simply monitoring and evaluating your company's social performance. Companies can search to differentiate themselves in their marketplace start with an audit to help them create new social causes, marketing initiatives with nonprofits. These initiatives aid in capturing market share from direct competitors and even help introduce new products.

5 steps a company can take are Situational Analysis, Benchmarking, Brainstorming, Evaluating Alternatives and Creating the Action Plan. Hence, our audit focuses on select questions from the Institute geared towards the 5 steps of a CSR audit.

Corporate Social Responsibility efforts create a lot of change. Hence, sharing the new with both internal and external stakeholders is imperative.

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Therefore, we identify and use in our audit criteria 9 key components of a CSR report to enable a company to communicate its CSR efforts.

These 9 Key Components include the following: Business Overview, Transparency, Authenticity, Letter from the CEO, Sustainability Goals, Target Performance Summaries, Case Studies, Issue Prioritization and Sources ([Globalgiving, 2019](#)).

The criteria are further enhanced by considering the weaknesses of the audit. Hence, we look towards sources that would help us close the cracks in our armor. Hence, using an article by Gluu an ERP firm that provides innovative technological solutions to document CSR. Hence, we identify the weak points in the audit and address them ([Gluu, 2019](#)).

3.5. Selected questions for audit

Culture

1. Does the company have a written code of conduct?
2. Does the company have a mission statement?
3. Are there processes or other means by which ethics are integrated into any or all manufacturing distribution, e-commerce, and general corporate strategy decision?

Sustainability

1. Does this company use alternative sources of energy?
2. *Does this company promote/integrate green marketing, recycling initiatives?*
3. Does the organization show a high commitment to strategic environmental policy, do employees know the environmental compliance policies of the organization?
4. Are managers familiar with the environmental compliance policies of the organization? Has the organization compared its environmental initiatives with those of other firms?

Global Entrepreneurship Institute Benchmarks.

Situational Analysis, Benchmarking, Brainstorming, Evaluating Alternative Creating the Action Plan.

9 Key Components of a CSR Report

- Business Overview, Transparency, Authenticity, Letter from the CEO, Sustainability Goals, Target Performance Summaries, Case Studies, Issue Prioritization and Sources ([Globalgiving, 2019](#))

Assessing an Audits Weakness.

- A Case of Optimal Compliance in the Clothing Industry
- Social Responsibility Automatically Documented.
- Going Above and Beyond ([Gluu, 2018](#)).
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4. Application of audit criteria

4.1. Amazon

Does the company have a written code of conduct?

Amazon's code of conduct describes the corporation's response to regulations, conflicts of interest, insider trading policy, discrimination and harassment, health and safety procedures, price-fixing, bribery (payments to government personnel), recordkeeping, reporting, and financial integrity, questions (such as reports incorporating violations), periodic certification, board of directors, and waivers ([Code of Business Conduct and Ethics, 2020](#)). A written code of conduct is important for Amazon due to the sheer amount of business that the company conducts. It also sets a standard for the company to fall back on in times of uncertainty.

Does a company have a mission statement?

Amazon's mission statement is as follows: "We strive to offer our customers the lowest possible prices, the best available selection, and the utmost convenience" ([Amazon Mission Statement, 2020](#), p.2). The content in Amazon's mission statement goes further than simply outlining what the company will do in terms of meeting customer needs and pricing options of products. Here, customers can see information regarding affordable prices, varied selections, and convenience policy ([Amazon Mission Statement, 2020](#)). The mission statement of Amazon is critically important to the organization due to the sheer amount of business conducted within its operations and all the people affected. As stated, the mission statement covers the interest of customers, but this also emphasizes employees to strive for success.

Are there processes or other means by which ethics are integrated into any or all manufacturing distribution, e-commerce, and general corporate strategy decision?

Amazon core values are as follows: "customer obsession, ownership, invent and simplify, hire and develop the best, insist on the highest standards, think big, the bias for action, frugality, vocally self-critical, earn the trust of others, dive deep, have backbone, disagree and commit, and deliver results" ([Amazon Mission Statement, 2020](#), p.4). Any company needs to incorporate ethics into its standard business operations; however, this is especially true for Amazon since the company is considered one of the "Big Four technology companies"; with this prestige comes influence – influence to change the world.

Does this company use alternative sources of energy?

Amazon has a wide variety of alternative sources of energy and sustainability programs in place and for the future. Such examples include "Frustration-Free Packaging, Ship in Own Container, networks of solar and wind farms, solar and fulfillment center rooftops, and investments in the circular economy with Closed Loop Fund, and other initiatives happening every day by teams across Amazon" ([Clark, 2020](#), p.1). In today's age, consumers are seeking to align themselves with companies who not only ethically centered but environmentally focused as well. In the case of

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Amazon, the firm has a true possibility to make a difference due to the company's heavy reliance on vehicle distribution.

Does this company promote/integrate green marketing, recycling initiatives?

The company also works to promote and use green recycling initiatives. For instance, the firm has a goal to power the "global infrastructure" with 100% renewable resources in the future. The company has worked towards this goal through progress with electric vehicles, aviation biofuels, renewable energy, and reusable packaging (Clark, 2020). This initiative is important for Amazon due to the vast amount of packaging and materials discharged from receiving, storing, and shipping goods around the world.

Does the organization show a high commitment to strategic environmental policy, do employees know the environmental compliance policies of the organization?

One main mission for Amazon is to reduce carbon emissions by 50% by the year 2030. Fortunately, due to the improvements in green marketing and recycling initiatives, the company has seen growth in this area in recent years: known as "Shipment Zero" (Clark, 2020). Employees are also aware of such improvements and innovations. For instance, Amazon employees have been known to rise against certain policies and uphold others., An example can be seen in the recent Amazon policy on climate change when employees criticized Amazon's contributions toward the issue (Kickelsburg, 2020). This aspect is important for Amazon to abide by due to how it affects the business' day to day operations. The mentality of employees, not management, is vitally important to a business due to how it affects productivity and turnover rates. As employees' comprehension of his or her company's policies increase, as does his or her work ethic and drive to succeed for the company (Boitnott, 2015).

Are managers familiar with the environmental compliance policies of the organization? Has the organization compared its environmental initiatives with those of other firms?

The company's environmental compliance policies are known to the general public and the firm's managers. Moreover, the company does compare its policies to that of other companies. An example can be found when the firm compares its climate change initiative to Walmart and Apple. In this comparison, Amazon is driven to increase its contribution to the issue (Day, Roston, & Bloomer, 2019). In addition to general employees, top management must not only be familiar with the policies of the firm but the firm itself must also keep track of how other companies in their industry are performing. This concept is important due to how knowledge affects every aspect of company operations, procedures, and success. Since Amazon is known as the lead e-commerce company, the firm must be aware of new firms attempting to take its place. This can be conducted through an internal analysis of its operations and external analysis of the industry.

4.2. Apple Inc.

Does the company have a written code of conduct?

Apple Inc.'s supplier developed and changed its code of conduct many times to reflect the significant issues that are evolving with the technological world. The company made these updates to their code of conduct to ensure that working conditions are safe, workers are treated with respect and dignity, and manufacturing processes are environmentally responsible. Apple's code of conduct focuses on different vital areas, such as labor and human rights, health and safety, environment, management systems, and ethics. The current company's code of conduct is written in great detail and available to the private sector as well as to the public (Apple, Inc).

Does a company have a mission statement?

Apple's mission statement is as follows: "To bring the best user experience to its customers through its innovative hardware, software, and services" (Apple mission and vision statement analysis, 2019, p.1). The statement also describes that the company intends to offer its clients the best services possible. Some of the components derived from the mission statement are the best user experience, improving the lives of people, empowerment of the public, and top-quality product (Apple mission and vision statement analysis, 2019). The mission statement of Apple Inc. indicates the necessary actions for ensuring that the firm continues its path towards success.

Are there processes or other means by which ethics are integrated into any or all manufacturing distribution, e-commerce, and general corporate strategy decision?

Apple's core values are "inclusion and diversity, education, accessibility, environment, supplier responsibility, and privacy" (Apple mission and vision statement analysis, 2019). A multinational company like Apple Inc. encounters social and environmental concerns that society expects them to take responsibility for as public issues. The company applies its domestic ethical programs to other global environments.

Does this company use an alternative source of energy?

Apple uses 100 percent clean energy of its Apple production. Many of its suppliers commit to 100 percent clean energy production. Apple's CEO, Tim Cook, stated, "We're committed to leaving the work better than we found it. After years of hard work, we're proud to have reached this significant milestone (Apple Inc. Press Release, 2018). Also, the Press Release describes that Apple Inc. promotes 100 percent renewable energy and wants to set an example for other companies to follow (Apple, Inc. Press Release 2018).

Does this company promote/integrate green marketing, recycling?

Apple Inc. offers recycling programs in most countries it operates and has diverted more than 508 million pounds of electronic waste from landfills since 2008 (Dudovsky, 2019). Apple puts a lot of effort to initiate and promote recycling throughout all of its suppliers. 2018 Progress report

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describes that during the 2017 fiscal year, about 80 percent of corporate paper use was from recycled sources as well as reducing plastic with responsibility sourced and recycled paper.

Does the organization show a high commitment to strategic environmental policy, do employees know the environmental compliance policies of the organization?

Apple made a significant contribution to reducing the volume of overall emissions. The company's progress reports describe in great detail all the steps that they are taking regarding the reduction of carbon emission usage. They are also helping their suppliers to switch to renewable energy. Apple reduced the average energy consumed by 68 percent. According to the 2018 progress report, all employees and suppliers are aware of their role to sustain Apple's environment, health and safety management systems, and policy.

Are the managers familiar with the environmental compliance policies of the organization? Has the organization compared its environmental initiatives with those of other firms?

The company's policies are transparent and available to employees, managers, suppliers, and the public. Apple ensures that all employees are aware of their role and responsibility to fulfill and sustain Apple's environmental, health, and safety management systems and policy. Apple wants Amazon to move away from fossil fuels and to prioritize climate impact when making business decisions (Braig, 2019).

4.3. McKesson

Does the company have a written code of conduct?

Having a written code of conduct at McKesson is vital, based on various reasons. First, it enables the members of the organization to understand and be reminded of the standards under which they are expected to operate. Secondly, the code of ethics enhances the promotion of a competent professional and social culture, as it makes the process of assessing the employees' behavior to be more objective since the code of conduct is used as a reference. Therefore, incorporating CSR in the written code of conduct enhances its implementation effectiveness (Ismail, 2019). McKesson Corporation (McKesson) is a global leader in healthcare supply chain management solutions, retail pharmacy, community oncology and specialty care, and healthcare information technology. As a company, McKesson working to use economic, environmental, social and governance resources thoughtfully and responsibly (Servaes & Tamayo, 2013). That way, McKesson can make a positive impact on the company, environment, and society. Overall, the McKesson code of conduct is based on "ICARE." It describes the fundamental principles, local policies, and procedures that shape their work. It covers a wide range of topics that may occur when interacting with customers, industry partners and each other (Servaes & Tamayo, 2013). Also, it gives helpful guidance regarding where to turn in

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case of questions or concerns about the right thing to do. Most importantly, the Code of Conduct is available in 17 languages and various dialects.

Does a company have a mission statement?

McKesson's mission statement is as follows: "Our mission is to provide comprehensive pharmacy solutions that improve productivity, profitability and result in superior patient care and satisfaction" (Servaes & Tamayo, 2013). With a mission statement, McKesson has its energy and attention focused, as it stays with the organization through each decision that it makes. Besides, it sparks new ideas; that is, as the company discusses and considers the mission statement, the mission statement tends to open to new ideas. The mission statement also shapes up the culture of McKesson; this makes it possible for the members of the company to adopt various environmental policies as part of the culture.

Are there processes or other means by which ethics are integrated into any or all manufacturing distribution, e-commerce, and general corporate strategy decision?

At McKesson, the way they do business is just as important as the business itself. McKesson employees all understand the responsibility they bear as they work together toward their common goal: to advance the health care system for better health for all. That's why they look toward "ICARE" shared principles as a unifying set of values to guide in their mission. McKesson's core values are the foundation of the company's reputation as a trusted organization that goes the extra mile to advance its customers' success. Their shared principles include integrity, customer-first, accountability, respect, and excellence (Servaes & Tamayo, 2013). The integration of ethics in various operations within McKesson is vital. Such operations include manufacturing distribution, general corporate strategy decisions, and e-commerce. Among the ethics-related activities include CSR policy enforcement, policy development, and program monitoring (Servaes & Tamayo, 2013).

Does this company use alternative sources of energy?

CSR remains a hot topic, with most of the Fortune 500 companies unveiling aggressive goals about clean energy. McKesson, among other Fortune 500 companies, transitioning the usage of their energy to the alternative or renewable sources, is very vital in the enhancement of sustainability goals. McKesson uses electricity for lighting and IT, and fuel for heating and transportation, including inbound and outbound distribution and business travel (Servaes & Tamayo, 2013). Also, McKesson focus on efficiency across these areas. In their distribution centers and pharmacies, McKesson focus on reducing energy use and finding alternative sources of energy (Servaes & Tamayo, 2013). Besides offsetting the cost of energy, renewable energy also enhances the success of CSR through the implementation of the company.

Does this company promote/integrate green marketing, recycling initiatives?

Notably, McKesson limiting water use is with a smart irrigation program, currently, under pilot at a large office located in the U.S. This system adjusts watering times based on weather conditions and lets us

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check our water use remotely. Therefore, users can receive notifications about changes to the settings or equipment malfunctions. In other words, automation saves water because the irrigation system runs less often, and it is easier to identify problems (Kulsum & Ernesto, 2018). Besides this, by going digital, Mckesson is using less paper. Their initiatives range from paperless invoices and two-sided printing, which will cut printing by 34 million sheets of paper, to electronic handheld scanners for packing orders in distribution centers (Kulsum & Ernesto, 2018). When Mckesson can't avoid using paper, they encourage the use of recycled stock. Overall, the Mckesson environmental commitment begins by adhering to all applicable environmental laws and regulations (Kulsum & Ernesto, 2018). Just as they take great care in the safety and security of their products, services, and people, they are careful and thoughtful to minimize the effect of their company operations on the environment. As the newest type of marketing, green marketing has enhanced the production, promotion, and recycling products that are friendly to the environment. McKesson's cooperation with other companies in the adoption of green marketing will lead to the development of a better future. Some of the problems that shall be met by the adoption include the replacement of conventional products (Liskova, Cudlinova, Partlova, & Petr, 2016).

Does the organization show a high commitment to strategic environmental policy, do employees know the environmental compliance policies of the organization?

The commitment of McKesson to the strategic environmental policy is vital. This is based on the fact that being a systematic process of decision support. It enhances consideration of environmental and sustainability aspects in policy, and this promotes CSR. For example, Mckesson works with private-label suppliers outside the U.S., Canada, and the European Union (Kulsum & Ernesto, 2018). Those suppliers must agree to McKesson Sustainable Supply Chain Principles (MSSP). The MSSP covers compliance with appropriate laws along with adherence to our strict policies on protecting workers, preparing for emergencies, identifying and managing environmental risk, and protecting the environment (Kulsum & Ernesto, 2018). Therefore, this makes McKesson to be favored by its stakeholders. Thus, members of the company will be motivated to comply with environmental policies (Kulsum & Ernesto, 2018).

Are managers familiar with the environmental compliance policies of the organization? Has the organization compared its environmental initiatives with those of other firms?

Comparison of McKesson's environmental initiatives with other companies is of great value since it will enable the company to know how it ranks among other companies regarding environmental footprints left by its operations in the supply chain. From the comparison, the company will be able to identify its operations that require improvement concerning its responsibility to the environment and also know other organizations or ventures are performing better than it does, then organize for

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benchmarking for the enhancement of its performance in the environmental responsibility. The comparison will also be an indication of cooperation among the companies, which is vital to the community as it will lead to a substantial effect on the environmental responsibilities from the companies which are with the industry.

In the sources, through a partnership with World Vision, McKesson's Medical-Surgical business donated 229 pallets of supplies during FY19 (Liskova, Cudlinova, Partlova, & Petr, 2016). These donations have helped support important health initiatives in seven countries. These programs include that screen and treat young children in Somalia for malnutrition and promote better access to care for pregnant and nursing women in Zambia (Liskova, Cudlinova, Partlova, & Petr, 2016). Besides this, the returns teams at several distribution centers in Canada collect returned or damaged products and arrange for them to be donated to nonprofit outreach programs (Liskova, Cudlinova, Partlova, & Petr, 2016). Overall, these partnerships help reduce waste while supporting their local communities in environmental initiatives.

5. Discussion & evaluation

As a team, we decided to choose three companies each in different industries, when evaluating the companies, the similarities started to show immediately. For instance, Amazon, Apple, and McKesson all have a written code of conduct, a mission statement and a clear dedication to the global environment. Although there are similarities, there are differences in how the criteria we evaluated is achieved.

Mckesson, for instance, has an extremely complex supply chain dealing with the healthcare suppliers and customers. Mckesson's clear code of conduct impacts its suppliers. The suppliers are aware and held accountable, Corporate Social Responsibility is valued as Mckesson wants to streamline effective values and processes to all involved in operations. Mckesson also has a mission "I care" which sets the foundational values of their mission. Mckesson scores extremely high in these two areas, but as far as going green or the environmental impact, Mckesson counts on oil as their main source of energy. Mckesson is working on this and is being transparent. Mckesson is installing LED lighting, reducing electricity usage, limiting travel and encouraging by bike or bus.

Apple on the other hand currently uses 100% clean energy for its production and expects this out of its suppliers. In addition, "Apple Inc. offers recycling programs in most countries it operates and has diverted more than 508 million pounds of electronic waste from landfills since 2008 (Dudovsky, 2019)."

Amazon has one foot into the future when it comes to Corporate Social Responsibility. An example, the firm has a goal to power the "global infrastructure" with 100% renewable resources in the future. The company has worked towards this goal through progress with electric vehicles, aviation biofuels, renewable energy, and reusable packaging (Clark, 2020).

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Amazon, in addition, promotes recycling and a safe environmentally friendly environment. Amazon can also receive benefits from their mission. Amazon has many warehouses and their own shipping. Amazon can reduce emissions, cut back warehouse costs. We view CSR in all forms as a win-win.

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