

Values-based Value Creation and Responsibility*

On the Relationship of “Doing Business” and “Doing CSR”

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Against the backdrop of a framework of analysis expressing and promoting the cooperation between the marketing theory and the ethics of responsibility, this paper aims to identify commonalities and differences between “doing business” and “doing CSR”. A value-creation perspective is revealed within this framework designed and employed to facilitate the identification and establishment of responsible business practices (“doing CSR”). The answers to four questions provide support for accomplishing the paper’s objectives: why and for whom, how, and with whom can or should value creation take place?

Keywords: Theory of Value, Value Creation, Shared Responsibility, CSR, Marketing Theory, Service

Wert, Werte und Wertschöpfung: Zum Verhältnis von wirtschaftlichem und verantwortlichem Handeln

Eingebettet in einen Analyserahmen zur Förderung bzw. als Ausdruck der Kooperation zwischen Marketingtheorie und Verantwortungsethik werden die Gemeinsamkeiten und Unterschiede zwischen wirtschaftlichem Handeln („doing business“) und CSR-geleitetem bzw. verantwortlichem wirtschaftlichem Handeln („doing CSR“) herausgearbeitet. Aus einer Ressourcen-Prozess-Ergebnis-Perspektive und anhand von Antworten auf vier Fragen soll die Identifikation von verantwortlichem wirtschaftlichem Handeln erleichtert und die Entwicklung von an CSR orientiertem wirtschaftlichen Handeln unterstützt werden: warum und für wen, wie und mit wem kann oder soll Wert geschaffen werden?

Schlagwörter: Werte, Werttheorie, geteilte Verantwortung, CSR, Marketingtheorie, Service

1. Introduction

What is CSR about? Is CSR about having CSR departments for stakeholder communications or writing sustainability reports (or having them written¹) that report the good the firm has done? These questions are both rhetorical and easy to answer; however, what is the answer to the following question: is CSR about embracing philanthropy or

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¹ Note that many firms do not write the reports themselves; they are written by consulting firms.

charity? As the paper argues, this is a sideline at best. The paper focuses on the development and application of a framework of analysis designed to answer the question: what does it mean to do business responsibly? The answer to the introductory question is based on the ethic of responsibility for a specification of the meaning of the “R” in the acronym “CSR” and the marketing theory for a specification of the tasks and activities that are characteristic for “doing business.”

As an approach to applied ethics, business ethics cannot work without the cooperation of social-scientific disciplines, such as economics, management studies, or the marketing theory (see Birnbacher 1999). The framework of analysis outlined below is an example of this. It combines the descriptive theory (from the marketing discipline) and the normative theory (from the ethic of responsibility). Theories of value and theories of values originating from economics and ethics are essential in this framework as well.

Two views on value creation (VC) in the marketing theory are fundamental to this framework. In this regard, the paper considers resources, activities, and outcomes on the one hand and tasks and role ascriptions on the other hand. Marketing theories are embedded in or based on different marketing philosophies (see Jones/Monieson 2002; Lusch/Webster 2011). Depending on the marketing philosophy used to describe VC, firm-customer interactions are conceived of differently in marketing theories. The academic mainstream holds the view that firms create value *for* customers (see Kotler/Armstrong 2006), a view called “VC for.” In the 1970s, new mindsets or perspectives on VC evolved from relationship and services marketing (see Ballantyne 1994; Gummesson 2004; Vargo/Lusch 2004; Gummesson/Mele 2010). With respect to VC, relationship and services marketing have assumed a “VC-with” perspective according to the concept that firms and their customers co-create value. Thus, from the VC-with perspective, the customer plays an active role throughout the VC process and its governance. This has consequences for the ascription of responsibilities for the VC process as well as its outcomes based on the two models of responsibility discussed in this paper.

As argued in this paper, VC is at the center of CSR. “Doing CSR”² means “doing business” but not vice versa. “Doing CSR” means “doing business differently.” This view seems to be in accord with the recommendations of the European Commission’s Response Project, which aims at “getting to the heart of Corporate Social Responsibility” (European Commission 2013). This view also seems to be at the heart of the stakeholder approach that demands businesses to stop separating “doing business” and “doing ethics.” “We believe that a business model that places value creation at its core will allow concepts of CSR, sustainability and the stakeholder approach to find their natural homes, whether at a strategic or at a managerial level” (Wheeler et al. 2003: 2; see also Crane et al. 2014: 135).

Despite the number of valuable work done in the field, VC is far from being well-understood (see Dixon 1990; Wheeler et al. 2003; Domeneg et al. 2011; Grönroos 2011; Grönroos/Volma 2013; Gummerus 2013; Karababa/Kjeldgaard 2014). There are several reasons for this, including the use of imprecise language, the insufficient awareness

² “Doing CSR” is a phrase adopted in this paper from the gender debate (see Geimer 2013).

of theory traditions in the discipline as well as in other disciplines, and the continuously expanding field of study.

The paper is structured as follows. First, the main constituents of the framework of the analysis that is unfolded throughout the paper are explained. Second, the different meanings of “value” and “VC” are addressed. Furthermore, economically and ethically valued VC that can be or cannot be valuable for the actor him- or herself or other entities (the other, stakeholders, society, nature) are introduced. Next, the concept of responsibility related to the ethic of responsibility is introduced and after that, two forms of responsible VC. The subsequent section compares “doing business” and “doing CSR” in light of the VC framework. Finally, the arguments in favor of the VC-with perspective within the framework of analysis are presented, and cooperation between empirical science and ethics is encouraged in business ethics.

2. A Framework of Analysis for the Study of Value Creation

This paper’s framework of analysis is considered as a theoretical scaffolding for a systematic connection of descriptive and normative approaches. In studying the relationship of “doing business” and “doing CSR,” this paper elaborates on two aspects. First, the concept of responsibility and its foundation in the ethic of responsibility is explained. Second, the approach that applied ethics (including business ethics) must cooperate with empirical science to become practically relevant is discussed. The cooperation of business ethics and social science involves the interaction of descriptive and normative approaches. The marketing theory provides the theoretical foundation for the identification of the constituents of VC processes. Therefore, the semantic interpretation of the concept of responsibility is based on the identification of role bearers, tasks, activities, or processes that participate in, guide, or constitute VC processes. Note that there is no clear demarcation line through ethics and empirical science and normative and descriptive science, respectively. The semantic interpretation of the models of responsibility, based on the marketing theory, runs counter to such a clear-cut separation, as well as the values that motivate marketing scholars to opt for one or the other “philosophy.” In the marketing discipline, according to the seminal article by Vargo and Lusch (2004), decisions in favor of or against the promotion of basic ideas, worldviews, or marketing philosophies have again become a topic of interest. Still, the majority of marketing approaches within the framework are conceived as descriptive. The “philosophical” differences between marketing philosophies have given rise to the development of diverse theories, empirical research questions and marketing-management approaches. From the latter, particular performance values that have been determined, such as successful cooperation, are discussed in more detail in section five.³

Because the framework of analysis delineated in Table 1 is centered on the interconnection of the models of VC and the models of responsibility, it is labelled “VC framework” hereinafter. This is a micro-level approach with respect to the individuals who have values and make evaluations based on them, or a meso-level approach with respect to the micro-macro interactions that move from individual valuations to firm decisions,

³ Note that from the perspective of society or ethics, cooperation is not always desired (see Campana/Varese 2013).

respectively. It can be assumed that the “farther away” from the actors’ contexts of life or the more abstract the potential beneficiaries (society, nature), the more difficult it is for an actor to assess potentially intended and unintended action consequences. The paper does not address the assessment of individual and firm decisions or policies in light of the objective CSR standards; however, it should be noted that what individuals and firms think they do (the subjective dimension of “doing CSR”) and what they (in the light of knowledge) actually do (the objective dimension of “doing CSR”) may diverge. The micro or meso and the macro dimensions on the one hand and the subjective and the objective dimension of CSR on the other hand must come together.

The main components of the VC framework and a brief characterization of their respective relevance for the understanding of the relationship of VC and CSR are recorded in Table 1.

	Value Creation (VC)	Relevance for CSR
Theories of values	<ul style="list-style-type: none"> ▪ Axiology (ethics) ▪ Principles and norms (ethics, economics) ▪ Basic distinctions running through disciplines, e.g. <ul style="list-style-type: none"> ▪ Implicit/explicit ▪ Intrinsic/extrinsic ▪ Anthropocentric/non-anthropocentric 	<p>As applied ethics, for CSR, the cooperation between ethics and social-scientific disciplines is essential. Part of this cooperation is that ethics involves values, norms, and principles based on empirical theories and the practices informed by them. Problems resulting from this situation include putting into practice ethical norms if they diverge from prevailing norms or dealing with conflicts between values, norms, and principles of different origins.</p>
Theories of value	<ul style="list-style-type: none"> ▪ “Value” has no clear meaning and designatum. ▪ According to subjective theories of value in economics and marketing theory, value results from individual valuations. ▪ Value is linked with the usefulness of VC processes’ outcomes. 	<ul style="list-style-type: none"> ▪ Distinction between the <i>why</i> and the <i>for-whom</i> question. ▪ Deliberation on what is right and good for society (and nature). ▪ Extension of CSR to C1&C2SR.
Marketing philosophies/ Marketing theories	<p>VC with and VC for – these two worldviews or “philosophies” underlie theories which are potential candidates for cooperation with the</p>	<ul style="list-style-type: none"> ▪ Information about possible ends of VC processes is necessary to understand the economic dimension of CSR.

ethic of responsibility. These worldviews differ in their consequences for the understanding and design of VC processes and, with it, for the syntax and semantics of the concept of responsibility.

- Outcome is a potential consequence of VC processes; results from resource transformation processes; or is incorporated into subsequent resource transformation processes.
- The study of outcome is extended to include use processes of importance for the ascription of responsibility.
- Reflections on the relationship of ends and outcome can shed light on decisions on what entities are considered as potential resources and who is allowed to use them.

Ethic of responsibility

Two models of responsibility

- The classical model
- The modern model

The ethic of responsibility explicates the concept of responsibility in the form of two models. Their relevance for CSR depends on the role responsibility is assumed to play for the understanding of the concept of CSR and the development of CSR as a discipline.

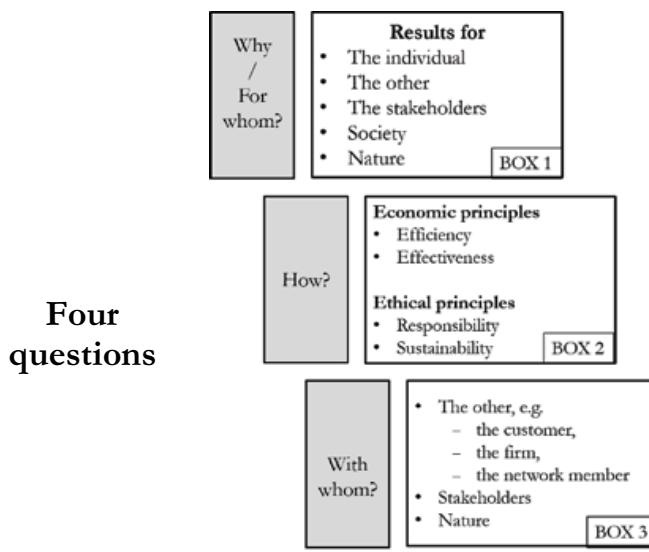


Figure 1: Four questions within the VC framework

Why: the *why-question* is rarely explicitly asked; it addresses the ends of the VC process. In the case of dyadic co-creation of value, there are two role bearers participating in VC processes. It has to be shed light on the outcome of both parties and their respective values and valuations.

For whom is essential for the understanding of the macro dimensions of VC/CSR with respect to the common good and sustainability. The answer to the *for-whom* question influences the selection of principles and norms taken into account in CSR analyses and discourses.

How: marketing theories (and other social-scientific approaches as well)

provide descriptive and normative answers and the ethic of responsibility provides normative answers to this question. On one hand, ethics informs about values, norms, and principles. On the other hand, all disciplines that cooperate with ethics bring certain values, norms, and principles to the forefront.

With whom: theories or approaches having their origin in marketing (co-creation of value; service-dominant logic) and business ethics (stakeholder approach) have provided answers to this question. Interestingly, the marketing concept or the VC-for view has no inherent answer to this question.

Table 1: the framework of analysis and Figure 1 (source: own research)

The VC framework was designed to answer the four questions listed in Figure 1 (at the bottom of Table 1), according to which “doing business responsibly” includes having answers to the following questions: why or for whom (achievement of results for a variety of entities, such as the actor him- or herself, their stakeholders, society, or nature), with whom (e.g. firm-customer cooperation or firm-stakeholder cooperation⁴) and how (according to what principles, standards, or norms) actors engage in value creation (VC) processes. “Doing business” and “doing CSR” are distinguished along two lines of argumentation: the type of values involved in decision-making procedures (see Figure 1, box 2) and the entities referred to and recorded in the VC framework (see Figure 1, boxes 1 and 3).

The paper distinguishes VC processes and their results (usually called “value”) from the values (see Rescher 2004; Krijnen 2006) that influence or guide them. VC processes and the values that play a role in their initiation, orientation and assessment are essential for both “doing business” and “doing CSR.” The VC framework includes economic and ethical values (see Figure 1, box 2). The concepts of economically and ethically valued VC are introduced as well. With respect to ethical values, because of the “R” in the acronym “CSR,” the paper focuses on responsibility, and a number of economic performance values are discussed as well. For example, “successful cooperation” is a performance value originating from the marketing theory that applies to the assessment of

⁴ For an extension of the firm-customer perspective in marketing to include stakeholders, see Haase (2008).

the interactions between provider and customer in the case of VC with.⁵ Because economic and ethical values are addressed in the assessment of VC processes (in particular responsibility), how these results affect the individual, the other, the stakeholders, the society, or nature, distinguishes between “doing business” and “doing CSR.”

Economic and ethical values do not put themselves into practice; this is done by actors who refer to them because they value them. The question Krijnen (2006: 549; own translation) asked with respect to truth and morality applies to all other values as well: “What value have concepts such as ‘truth’ and ‘morality’ themselves? Are they simply accruing from nature or history? Can only subjective validity or also objective validity be ascribed to them? How can we think their relation to reality and humanity?” Krijnen’s questions are related to the paper’s distinction between “doing business” and “doing CSR” from a subjective and an objective perspective. In light of the cooperation between business ethics and social science, subjective and objective validity relate to different levels of analysis and their interactions. For example, VC for society or nature is related to particular values based on which actors value the achievement of these ends.⁶

VC is a concept of either economics or the marketing theory. For this reason, VC processes are assessed in the light of economic values on a regular basis, and the respective standards (principles) are taught in economic and management education; however, VC can be made the subject of valuation based on values from different origins. The ethical value of responsibility is addressed in this paper. Other types of values, such as religious values or family values, can play a role in VC processes as well. This leads to economically valued VC processes, ethically valued VC processes, religiously valued VC processes, and so on. It can be assumed that most actors engaged in VC processes have values from various origins. Within the VC framework developed in this paper, “doing CSR” is economically and ethically valued VC. This is an analytical reduction of the large number of values or families of values that may actually influence individuals’ values-based decisions.

Clearly, the VC framework will not influence a person for whom the questions “why and for whom” must be answered in terms of self-interest only. The focus of this paper is on answers to another question: if someone wants to answer the questions in the VC framework differently, what must be considered? Thus, at first glance, the paper’s framework of analysis is, as the name implies, analytic and not normative; however, it is not value-free.

⁵ Note that “successful cooperation” could be applied to assess the cooperation between ethics and empirical science as well; however, it is not used in this way in this paper.

⁶ See Mang and Reed (2015: 7) for the net-positive concept that “could serve as both a new direction and an aspiration for evolving sustainable design beyond minimizing human damage toward human habitation that is a source of life.”

3. On the Meanings of the Concepts of Value Creation and Value

3.1 Value Creation Processes and Value

In some languages, e.g. German or English, there are words that designate processes as well as the results of processes; “production” and “creation” are examples. While “creation” may designate a process as well as its results, an equalization of “VC” with the valued results of VC processes is a mistake. VC involves how the actors appropriate resources, integrate their resources with the resources of others, create an outcome that is assumed to be valuable to them, and attempt to avoid or exclude what they consider “waste.” “Waste” is the name of the outcome of mistakenly designed VC processes; it is an outcome that cannot (or should not) be re-transformed or cannot be used as input for subsequent VC processes (see Braungart/McDonough 2002; El-Haggar 2007).

Problems in the understanding of “VC” have arisen from conceptual issues (the equalization of VC processes and their valued results, that is, value) and pragmatic issues (expressed in subjective and context-specific interpretations of the results of VC processes). First, what is valuable for an individual depends on his or her values. Second, the word “value” in “VC” has no clear meaning and therefore designatum. Its meaning depends on theories of value, theories of values, and measurement theories. Value and values are addressed in this and the subsequent subsection. The measurement theories will identify the meaning of “value” by leading to its determination or measurement and then to expressions of value. Thus, strictly speaking, value cannot be created; it is an outcome that can be created or resources for the investment in subsequent VC processes. One answer to the why-question raised in Figure 1 is that actors do not “create” value but co-create outcomes that can provide benefits for them or lead to a change or a difference in their well-being or quality of life (see Löbler 2013). Goods, or services, or service⁷ are neither tantamount to such a benefit or change nor are they value themselves; however, they can be valuable to someone. Value results from the valuation(s) of individuals. In the marketing theory, several frameworks for these valuations have been addressed: benefit-sacrifice, experience, means-end, and phenomenology (see Gummerus 2013).

3.2 Value Theories and Value

In economics, there is a long tradition of scientific thought on value (see Stavenhagen 1969). In axiology, the ethical theory of value (see Rescher 2004) is paralleled by objective and subjective theories of value. It is noteworthy that “(e)conomic thought developed from *moral philosophy*. Its focus was as much a normative concern for what was right and good *for society* as a positive concern for *how economic activity functioned*” (Vargo and Morgan 2005: 43; italics in the original). This paper’s framework of analysis reflects the idea “good for society” in terms of the diverse entities for which the results of VC matter or for which value is created.

Part of the economic tradition is the physiocratic school that assumed that agriculture and farming are the sources of wealth, the advocates of the objective value theory (see

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See subsection 3.2.2 for the distinction between services (plural) and service (singular).

e.g. Ricardo, Marx, Smith, and Sraffa), the critics of the objective value theory, and the advocates of the subjective value theory (see e.g. Say, Jevons, Menger, and Walras).⁸ The move from the physiocrats and the representatives of the objective value theory to the subjective value theory was accompanied by the development of the industrial infrastructure, first in England and later in other countries (see Vargo/Morgan 2005: 43). The objective theory of value assumes that the value of the outcome of manufacturing and industrial firms is embodied in their product and has been transferred from the value of the production factors (e.g. the amount of labor embodied in them) to the end product. The price of the outcome in the market is thus pre-determined – not exactly but in principle – by the value of the production factors required to produce the output plus a profit margin, which is the surplus.

The subjective theory of value has largely deviated from this view. From its perspective, the value of the input factors, the costs, do not determine the market price; it is the subjective valuation of the outcome by the market actors who, via their supply and demand on markets, determine the market price. Firms must cover their costs, but this means nothing to the value that the customers of a firm may ascribe to their offerings. As Dixon (1990) and Vargo and Morgan (2005) expounded, in the history of economic thought, there have been views that the “creation of ‘utility’” and not the modification of matter, is the end of production or that “the value of production was *not in the objects themselves but in their usefulness*” (Vargo/Morgan 2005: 44; italics in the original). As this quote indicates, new strands in marketing thought (the service-dominant logic) link the emergence of value with the use or the usefulness of outcomes (resources).

The marketing discipline has always been concerned with VC and in particular with its own role in this regard (see Dixon 1990). As an academic discipline, marketing began developing in the second decade of the last century (see Jones/Monieson 1990; Jones/Shaw 2002; Vargo/Morgan 2005). After decades with multiple different approaches to marketing, a dominant view has evolved with the development of the markets for mass consumption in the US and Europe. This dominant view in marketing and the neoclassical approach to economics shared what the service-dominant logic refers to as a “goods-dominant view” (see Vargo/Lush 2004). After World War II, markets changed from seller markets to buyer markets (see Wengler 2006). The main goal of marketing practitioners in the time of seller markets was to sell as many items as possible; not much attention was paid to the customer (respectively consumer) or his or her desires. As the market conditions changed from seller to buyer markets, the marketing concept has placed “the emphasis on customer needs and customer orientation” (Gummesson/Mele 2010: 182). Vargo and Morgan (2005: 48) pointed out that “two important views” emerged from the marketing concept: consumer behavior and marketing management. From a contemporary perspective, the marketing concept is still the dominant view in the field of marketing and provides the content for mainstream marketing education.

⁸ Several approaches based on the subjective utility as the prime value of economic activity precede what is called the subjective theory of value, whose origin is related to neoclassical and Austrian economics (see Dixon 1990: 338ff).

The next two subsections address the two different views on VC in marketing theory: VC for and VC with customers.⁹ This distinction requires substituting the general term “actor” for more specific roles, called “provider” or “customer.” While the end consumer can only occupy the role of the customer, firms or corporate actors can assume both roles. In the case of VC for customers, it is assumed that providers produce or create value (that is, outcome) for their customers. In the case of VC with customers, it is assumed that providers and customers co-produce or co-create value (outcome); that is, both parties are involved in VC processes and their governance. The concept that firms create value for customers was a common ideology in the US and has influenced the worldview of business ethics and CSR as well: “Historically, business organizations were created as economic entities designed to provide goods and services to societal members” (Caroll 1991: 40f.). In the following subsections, the focus of analysis is on the role played by the actors throughout the VC process.

3.2.1 Creation of Value for Customers

In management studies, the marketing theory as well as VC processes are discussed in terms of activities. Porter’s value chain model (see Porter/Kramer 2006: 85) is a representation of activities by means of which businesses are assumed to transform input into output. Porter made a distinction between primary and secondary activities. The primary activities accrue from the transformation of resources (production factors) and activities that originate from the sourcing of input factors and the selling of the output. Secondary activities, such as technology management and human resource management, are provided to support the performance of the primary activities. “Value” does appear in this model as the value resulting from the firm’s activities, which is the “value added” expressed in the profit margin that results from customers’ contributions to the exchange (see Dixon 1990: 337).

As a contribution to the marketing strategy, the marketing concept harmonizes well with Porter’s value chain model. The value chain depicts the particular types of activities by means of which a firm “creates value” (outcome, resources) for customers, and the profit margin is the value obtained by the firm from the customer (nominal goods). Kotler and Armstrong (2006: 5; *italics in the original*) stated with reference to the firm that “*by creating value for customers, they (the firms, author) in turn capture value from* customers in the form of sales, profits, and long-term customer equity.” As can be interpreted from the quote, the marketing concept integrates ideas from the exchange theory: provider and customer exchange something that is valuable for the respective other party, and this something is input for subsequent VC processes.

The marketing concept particularly applies in the analysis of business-to-consumer (BtC) transactions: “BtC gives the impression that business does something to consumers” (Gummesson/Mele 2010: 182); however, the inadequateness of the marketing concept for the understanding of business-to-business (BtB) transactions or relationships was identified based on the emergence of relationship marketing, BtB marketing (see

⁹ As mentioned above, nobody can actually create (or co-create) value. We use these terms because we want to avoid implementing new language at this point.

Grönroos 2000; Frauendorf et al. 2007), or services marketing (see Gummesson/Mele 2010 for a short overview).

3.2.2 Creation of Value with Customers

From the perspective of the marketing concept, “the firm was seen as a creator of value as it processes resources into end products” (Gummerus 2013: 22). In comparison, relationship marketing and services marketing have emphasized the view that the customer is always a co-creator of value (see Grönroos 2000; Grönroos/Volma 2013). This means that both the provider and the customer provide resources (input factors) that are transformed into output. In addition, the customer is personally involved in the VC process with a concrete provider and its governance (see Kleinaltenkamp et al. 1996; Kleinaltenkamp/Jacob 2002; Kleinaltenkamp 2005; Haase et al. 2008). Thus, the customer is always, but to a different degree, a co-creator (co-producer) of the outcome. The customer’s personal involvement in the VC process opens up a range of applications for the classical model of responsibility (see section four): as is argued, if provider and customer are engaged in joint value-creation processes, they are co-responsible for their activities and the consequences resulting from them (see Haase 2015).

The distinction between goods and services by the so-called IHIP criteria (see Zeithaml et al. 1985) is important for the understanding of VC processes and the development of alternative views to the marketing concept by services marketing approaches. According to the IHIP criteria, in comparison with goods, services are characterized as intangible, heterogeneous, inseparable, and perishable (goods are assumed to have the opposite characteristics). These characteristics of services initiate and influence the co-operation of provider and customer; that is, they require the customer to provide particular input factors (resources) to participate in particular activities and to co-govern the VC process. The German theory of the firm has generalized this “services marketing view” to a general model of cooperative VC (see Kleinaltenkamp 1997; Fließ 2001; Kleinaltenkamp/Jacob 2002; Haase et al. 2008).

From relationship marketing, services marketing, and various other sources within and beyond the marketing discipline, the service-dominant logic has been developed (see Vargo/Lusch 2004) that rejects the dichotomic view on goods and services, and drawing on Frédéric Bastiat and others, it argues that VC processes have many facets that extend what was previously called “production.” From the service perspective, the processes that occur after the point of sale are VC processes as well. According to this view, the “consumer” is a value creator or a value co-creator.

Prior to any usage of resources or the assessment of their usefulness, there is the interaction of actors accruing from the division of labor. The view advocated by Vargo and Morgan (2005) and shared in this paper is similar to the work of Frédéric Bastiat. According to Vargo and Morgan (2005), reciprocal service characterizes VC processes. Bastiat, in the tradition of the subjective theory of value, was of the opinion that it is the effort made by the economic actors, and in this regard, the faculty as well as a necessity “*to work the one for the other*” (Bastiat 1860: 43; italics in the original). The service-dominant view in marketing includes an answer to the why and for-whom question (see Figure 1, box 1): service is provided for the benefit of both parties to a service exchange. According to Vargo and Lusch (2004: 2; italics in the original): “(w)e define *services* (sic)

as the application of specialized competences (knowledge and skills) through deeds, processes, and performances for the benefit of another entity or the entity itself.”¹⁰ The service-dominant logic’s concept of service transcends the goods-services distinction. As Vargo and Lusch continued, their definition of the concept of service does apply to all entities “doing business” as well: “Although our definition is compatible with narrower, more traditional definitions, we argue that it is more inclusive and that it captures the fundamental function of all business enterprises.” In other words, from the perspective of the service-dominant logic, all businesses exchange service for service.

In summary, economic activities are undertaken to bring a change of a state or a difference to a previous state, a change (or the expectation of a change) valued by the participants throughout and after the VC process. The fact that this change is valuable for the actor who was striving for it, for the other, or for the stakeholders results from an activity that differs from those activities that have brought the change about: valuation. Unlike individuals, organizational actors, society, and nature cannot undertake valuations in a direct or immediate manner. Theoretical or methodological constructs are required or must be developed to address these issues (see Cole 2015).

3.2.3 The Valuation of Value Creation Processes

There are different categories of values that can be considered to identify sources of value. Values, families of values, and principles originate from various disciplines. An important group of economic values or values that play a role in VC processes are performance values or performance-related principles. In social work, objectivity and self-determination belong to this group and to the non-judgmental approach (see Prinsloo 2014: 446). In the outdoor industry, the typical values addressed by the providers of outdoor clothing are higher, colder, and more dangerous (see Hägler 2014). Notably, these are the values the providers take for granted or ascribe to their customers but are not their own values. A view contrary to the higher-colder-more dangerous approach is held the owner of Vaude, Antje von Drewitz: “Our products are made for normal but top-trained people to support them in their endeavor to achieve their ends by fair means” (Hägler 2014). Efficiency and effectiveness are well-known economic principles that can be employed to assign orientation to the actors involved in VC processes (see Gummesson/Mele 2010: 182). Transparency is another relevant performance value; in the case of provider-customer interactions, it aims at forwarding the information relevant for each party and other instances of responsibility (see section 5.1).

In economics, the for-whom question is usually answered in reference to self-interest; often it is assumed that the actor has only his or her own well-being in mind. Consequentialist economic models (see White 2009) do not routinely relate individual intention to the common good (see Argandona 2011), the well-being of the other, the well-being of all (see O’Brien/Morris 2014), quality of life (see Nussbaum/Sen 1993), sustainability (see Raatzsch 2012; Thomsen 2013) etc.

¹⁰ In their seminal article (Vargo/Lusch 2004), Vargo and Lusch used the word “services” (plural), but they meant “service.” Note that the service-dominant term “service” (singular) is not equal to the term “services” (plural). The latter originates from services marketing (in German, “services” means “Dienstleistungen”).

The disciplinary boundaries currently faced are the consequence of historical developments. Consequently, ethics and economics share a number of values because of their common history: freedom, autonomy, subsidiarity etc. Furthermore, the assignment of a value or principle to a particular discipline does not mean that it is rejected from the perspective of another discipline. For example, the fact that efficiency and effectiveness are assigned to the group of economic values or principles does not mean that they are unethical.

Further, there are categories of values that surpass disciplinary assignments, such as the basic distinction between instrumental and intrinsic values (see Gummerus 2013: 25; 28). As Singer (2011: 246) clarified, “(s)omething is of intrinsic value if it is good or desirable in itself, in contrast to something having only ‘instrumental value’ as a means to some other end or purpose.” In social work, reference to intrinsic values is expressed in the view that “every person is unique and has inherent worth” (Prinsloo 2014: 446). There are other distinctions, such as the implicit/explicit or the anthropocentric/non-anthropocentric distinctions, whose origin may be called “pragmatic” as it lies in how human beings refer to these issues.

The reference to “ethical and economic values” in Figure 1, box 2 refers to dummies that must be replaced by concrete values. As for CSR, first, a particular ethical concept or value that is often overlooked in CSR discourses should be mentioned: responsibility.¹¹ Sustainability, justice, or equality are examples of other ethical values, which this paper does not address, but which could be included in the VC framework.

4. Two Models of Responsibility

“Responsibility” is a concept embedded in theoretical frameworks or approaches that have been developed in line with the ethic of responsibility. Bayertz (1995) called these theoretical frameworks “models,” and he made a distinction between a “classical model” and a “modern model” of responsibility. Each model is built on two pillars: description and normative assessment.

The classical model draws on two metaphysical assumptions: intentionality and causality (see Bayertz 1995: 21; Eshleman 2009). It assumes that via their actions, actors are able to cause certain, intended effects, and because they can take into consideration the consequences of their actions, they can be held responsible for them (doctrine of imputation). In addition, the classical model assumes face-to-face relationships between actors. Based on model descriptions (of actors, actions, and action consequences) *and* normative assessments, actors can be held responsible for their deeds. The classical model draws on descriptions of social reality and on selected action consequences of interest. The basis of selection is the normative assessment that in the case of the action consequences refers to negative externalities (see Windsor 2006). So, if this model is applied

¹¹ Note that the World Business Council for Sustainable Development’s definition of the concept of CSR has eliminated the term “responsibility” completely (not in the acronym, but in the definition). It provides an answer to the question: VC for whom and for what reason (why): “Corporate Social Responsibility is the continuing commitment by a business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large” (WBCSD 2015).

to Figure 1, the results are positive for the actor (or are expected to be positive) but negative for some or all of the other entities listed in Figure 1, box 1. The classical model focuses on descriptions of actions that have already taken place and whose consequences were negatively valued. Therefore, judgments of responsibility are a result of interpretation and construction. Two types of responsibility are ascribed to actors: primary responsibility, which is included in the matter of fact that the actor finally did the deed (actors are responsible *because* they act), and secondary responsibility, which acknowledges that an actor may not be able to influence the *ex post facto* moral valuation of the consequences of his or her action (see Nida-Rümelin 2005: 99).

The development of the CSR concept went hand in hand with the erosion of the conditions of applicability of the classical model: scholars have questioned the idea of linear causality or controllability (see Kersting 2003) and, with it, the applicability of the “classical model;” they pointed out the decreasing relevance of face-to-face relationships in “modern” industrialized societies and, related to that, the difficulties to ascribe concrete action consequences to concrete actors. The fact that action and action consequence cannot be connected as the classical model assumes is among the reasons for calling for a change or an adaptation of the model of responsibility (see Heidbrink 2003; Young 2004).

For individual decision-making and actions, the distinction between primary and secondary responsibility is still important; yet, the two basic components of the “classical” model of responsibility, description and normative assessment, are in need of adaptation. Bayertz (1995: 43ff.) proposed a list of the five characteristics of a modern model of responsibility: (1) responsibility has grown beyond face-to-face relationships and became an important factor in the provision of public goods; (2) forward looking is more important than backward looking: it is more important to avoid harm than to make someone responsible for it after its occurrence; (3) taking responsibility for future generations, or ecological responsibility, includes the maintaining of actual states (for example, the preservation of nature) or their change (for example, the regeneration of nature after the over-use of natural resources) and with it the generation of future states with wished-for attributes; (4) to omit an act is equally as important as to conduct an act; (5) in case of actions that are put into effect via organizational structures and technological systems, an increase in the relevance of objective knowledge concerning action consequences can be stated.

“Forward looking” means to delineate the value for one’s actions not only for oneself but also for the other entities listed in Figure 1, box 1. An example of value-for-society is trust in the communications of firms as a public good that reduces information search costs or the costs related to the regulation and supervision of firms.

In summary, these five characteristics of the modern model of responsibility provide a basis for the discussion of the possible meanings of “responsibility” and open the door for the inclusion of knowledge generated by empirical disciplines addressing problems such as institutional design, the provision of public goods, or the creation of value. Yet, the range of the application of the classical model is not decreased to zero. As Frauke Menke, a bank supervisor, who is part of Germany’s regulatory system of the finance sector, concluded in an interview given to the *Süddeutsche Zeitung*: “I have seen many

instances of crisis and often, in the end, the consequences were depending on the responsible persons (Schreiber 2015).¹² The “open society” and the “face-to-face society” (Hayek 1978: 268) coexist; and face-to-face interactions are still part of the transaction arrangements within which the abstract mechanisms of markets are put into effect. Both the classical and the modern model provide useful starting points for the integration of ethical values into the analysis of VC processes. Responsible VC, which is addressed in the next section, is one form of ethically valued VC.

5. Responsible Value Creation Processes

Ethical and economic values give orientation to actors who are “doing CSR.” Values influence actors’ decisions to engage themselves in VC processes with other actors, and they influence their decisions regarding the resources that they intend to invest in such processes or the acceptance of those resources that the other party – the co-creator – invests in.

The classical model of responsibility provides a useful and adequate framework for the analysis of dyadic interactions, and the reference to this model does not imply neglecting the insights embodied in the modern model or the criticism that the classical model has faced (see Young 2004). According to the ethic of responsibility, the concept of responsibility can be conceived of as a four-digit relation (see Höffe 1993; Werner 2006; Haase 2014 and Haase 2015 for a discussion and applications to the fields of CSR and marketing ethics), according to which X is responsible for Y or toward Z due to P, where

X = subject of responsibility (who is responsible?)

Y = object of responsibility (for what?)

Z = instance of responsibility (toward whom?)

P = principle or criterion (for what reason?)

In the following two subsections, the differences in the ascription of responsibility in the marketing concept characterized by “VC for” and in the alternative views characterized by “VC with” are described.

5.1 Responsible VC for the customer

From the perspective of the marketing concept, providers have the responsibility for the complete value chain and the result of the VC process, or the outcome. The outcome is transferred at the point of sale from the provider to the customer (respectively consumer), and the consumer destroys the outcome via consumption. “To consume” means to “destroy by fire, waste, or decomposition; to use up; to dissipate, to squander; to exterminate” (Hayward/Sparkes 1971). As consumption is equated with destruction, there is no responsibility of the provider after the point of sale for the outcome.

¹² „Ich habe viele Krisenfälle gesehen und häufig hing es am Ende an den verantwortlichen Personen“ (Schreiber 2015, own translation).

The provider is the subject of responsibility, and the customer is an instance of responsibility for the provider (see Table 2). Note that there are other possible instances of responsibility, such as the conscience, God, stakeholders, and nature; they are not addressed in this paper. The entities recorded in Figure 1, box 1 are all potential instances of responsibility. The principles or criteria to which the subject of responsibility can refer to in order to answer the for-what-reason question are not included in Table 2 (see Höffe 1993; 2010; Haase 2014 for discussion). Höffe (1993) distinguished, with reference to Kant's Urteilslehre, three categories of principles, which give rise to three categories of responsibility: apodictic responsibility, which cannot be circumvented; assertoric responsibility, which is based on judgments substantiated by empirical science; and problematic responsibility, which is characterized by how individuals realize their preferences, act on their motives, or carry out voluntary or philanthropic activities.

Subject of responsibility	Objects of responsibility	Instances of responsibility
The provider is responsible for the objects of responsibility.	<ul style="list-style-type: none"> ▪ Outcome/product ▪ VC process ▪ Value chain ▪ Action consequences 	<ul style="list-style-type: none"> ▪ Customer ▪ Conscience ▪ God ▪ Stakeholders ▪ Society ▪ Nature
The responsibility of the provider for the outcome ends at the point of sale; his or her responsibility for the value chain is shared with other actors within the value-chain network.		The customer must collect information about the outcome and the way it is created.
It is the provider's duty to support the customer's information search processes or to grant transparency and to govern VC processes according to economic and ethical principles.		

Table 2: asymmetric responsibility of provider and customer (source: own research)

The customer is conceived of as the recipient of a good that has been embodied with value by the provider or the firm. For this reason, the customer carries no responsibility for the “making” of the good, that is, for the VC process and its outcome. The responsibility of the customer is limited to his or her obligation to engage in information search processes that reveal the more or less obvious attributes of the outcome. From the perspective of the marketing concept, the customer's responsibility is restricted to his or her obligation to collect information about the qualities of the product and to reflect

on the matter if the provider has created the value for him or her in a responsible manner. This implies that the provider sources input factors from sustainable production and avoids uncompensated negative externalities or the violation of human rights.

To conclude, according to the marketing concept (the VC-for view), the customer is an instance of responsibility but not one with whom value is created; the customer is not included in Figure 1, box 3. Note that the members of the value-chain network have been excluded from the paper (those suppliers to the provider's value chain who are not customers). The customer's responsibilities are limited to information search processes and making adequate use of the information gained from the provider's marketing.

5.2 VC with the Customer

From the perspective of relationship marketing and services marketing, the interaction between provider and customer is essential to conduct VC processes. As Gummesson (2004: 21) remarked, the established roles of providers and customers became blurred "and there was a third activity: interaction." What is called "consumer" is actually a VC agent who is co-creating resources with the aim to integrate them in subsequent VC processes. In this case, "interactions take place in order to make it possible for their customers to manage their own processes in a value-creating manner" (Grönroos 2006: 355). Providers or firms interact with other agents to be or to remain able to perform VC processes. The same holds true for the other party, the customer.

The most important consequence of the VC-with perspective is that both provider and customer are subjects of responsibility. Both are responsible for the VC process, the resources they invest into that process, and the way the integration of resources is performed and governed. As the VC process is co-governed by provider and customer, both are obliged to forward to each other the information required for the conduct of the process and the achievement of the ends that are strived for. In general, the VC process is a cooperative endeavor that cannot be successfully performed if the agents have only their own interests in mind; they serve their interests if they serve the interests of the other party as well. The definition of "service" in the service-dominant logic (see Vargo/Lusch 2004) does not require actors to exclude their self-interest. Rather, it means considering the interest of the other party throughout the VC process, because otherwise one party cannot apply his or her skills and knowledge to the benefit of the other party *and* him- or herself. Notice that this is an expression of the way VC is conceived of in the service-dominant logic and not a normative stipulation. Cooperation and win-win are tasks that must be accomplished.

According to the view assumed in services marketing, relationship marketing, and service-dominant logic, customer and provider co-create value. For this reason, they need to integrate resources into VC processes and work together throughout the process. This can include the co-governance of their cooperation as well. From the services-marketing perspective, cooperation is undertaken for economic reasons to solve a concrete customer's concrete problem(s). Services marketing has adopted a problem-solution perspective. Thus both parties cooperate because otherwise, the customer's problem cannot be solved; however, "cooperation" is a comparative concept. It can be done more or less well, and it can lead to consequences which serve the interests of one party

more than the other. Therefore, “cooperation” is not tantamount to “successful cooperation” – an assessment taken from the perspective of one or the other party in the VC process. In other words, even if the parties value the result of a common VC process positively in terms of win-win, this does not imply that both consider their gain as good as it could have been if the respective other party had done the right thing or the things right. This is an important starting point for ethical analyses.

5.3 Two Examples for Customer-Provider Cooperation

In this subsection two examples of provider-customer relationships are added to illustrate how actors can cooperate within VC processes to accomplish their ends, how important it is that they come to an agreement about the wished-for outcome of the VC process, and the means necessary to attain the results of the process. As Table 3 illustrates, there are a number of objects of responsibility for both parties (or subjects of responsibility). For limitations of space, the paper focuses on the steps that may be necessary to accomplish the outcome and the promises that the parties may have made prior to the VC process or throughout it. Example one exemplifies a “classical” VC process in the field of services; example two represents a VC process in the domain of goods production (cars).

5.4 The Physician-Patient Relationship

Typical for the services-marketing view on VC processes, the provider *and* customer have to provide resources (production factors) to co-create the outcome. The physician has to provide rooms for the treatment of patients, to “organize” and coordinate the human skills of the medical team, to provide the rooms with technology for medical examination etc. The patient has to carry search costs to find the “right” provider and to bring him- or herself to the place the treatment takes place. That is, he or she invests time and money in transportation. Further, the patient has to provide the physician with information about his or her medical problem(s) and with evidence that he or she has access to insurance (otherwise, they must invest nominal goods into the VC process; that is, they have to pay for the treatment). In the field of services marketing, the outcome of VC processes often is not clearly delineated, or various outcomes are possible. To simplify, it is assumed that the outcome of the VC process or the problem that shall be solved is an improvement in the health of the patient. Note that the outcome is not tantamount to the ends of the parties involved in the VC process. The patient may aim for an improvement of subjective wellbeing; the physician may be interested in “helping people” in health crises or in improving his or her income. The outcome of the VC process is an object of responsibility for both parties. Therefore, within their ranges of action and ethical standards, both parties are responsible for taking the most effective and efficient steps to accomplish the common purpose of their activities. Against this backdrop, defining a domain of shared decision-making (see Scheibler/Pfaff 2003) is a precondition for successful cooperation.

Subject 1 and subject 2 of responsibility	Objects of responsibility	Instances of responsibility
Provider and customer share the responsibility for the objects of responsibility but not to an equal degree.	<ul style="list-style-type: none"> ▪ Resources (input as well as outcome) ▪ The part of the VC process commonly conducted and governed 	<p>The customer is an instance of responsibility for the provider and vice versa (see Table 2 for other possible instances of responsibility).</p>
Both provider and customer have the duty to forward each other the information necessary to organize the cooperation.	<ul style="list-style-type: none"> ▪ Value chain ▪ Action consequences 	
Each party must consider not only his or her own benefits but also those of the other party.	<p>Co-governance</p> <ul style="list-style-type: none"> ▪ Cooperation ▪ Win-win 	

Table 3: symmetric responsibility of provider and customer (source: own research)

The physician-patient relationship is a good example for the illustration of a VC process that requires intense cooperation between the parties involved. Often, it is required that the patient changes his or her lifestyle (smoking, drinking, sports), takes the medical treatment seriously, or sees the physician in a due course of time. In the case of the physician, “cooperation” means that he or she invests the time necessary to diagnose the patient’s problem efficiently, to communicate with the patient through the VC process (a procedure that can improve the healing rate), or to undertake other steps that help reach the wished-for outcome.

The respective ends of both parties are assumed to influence the activities they conduct throughout the process. If the physician’s main aim were the increase of his or her profits, then the solution to the patient’s problem is a second-rate aim at best, and the VC process may be conducted differently than the way it would be conducted otherwise. For example, the physician may be inclined to sell expensive treatments conducted in his or her office. Given the commonly agreed outcome of the VC process of improving the patients’ health condition, this would not be considered successful cooperation. The patient, in the erroneous belief that the physician aims to solve his or her problem(s), may accept the physician’s proposals and cooperate to the best of his or her knowledge. The circumstances could be vice versa. The physician cooperates to the best of his or her knowledge, but the patient, who may resist changing his or her habits or routines while claiming otherwise, does not. In both cases, the VC process does not lead to the outcome it could have led to if both parties cooperated.

In the light of economic values, the VC process could be improved. It is inefficient given the resources invested in the process (things are not done right) if the result does not have the quality it could have had. It is ineffective if the right things were not done by one or the other party or by both parties. As shown in Table 3, the result of the VC

process (an improvement of the patient's health) and the object of responsibility (outcome) fall into one. Note that economic and ethical values work "hand in hand": the professional ethos of the physician requires of him or her to rank the health of the patient highest.

Medical knowledge is one important source for the specification of those activities that must be conducted with respect to the role requirements ascribed to the provider (physician) or the customer (patient) to solve or mitigate the problem(s). According to the models of responsibility, actions and action consequences on one hand and normative assessments on the other hand are the basis for the ascription of responsibilities to role bearers (actors). Depending on their tasks, the activities to be conducted, and on their respective ranges of action, the responsibility for the achievement of the to-be state of health of the patient is shared among these two subjects of responsibility. In this case, both subjects of responsibility must contribute to bringing about the wished-for state but in a different manner. The patient cannot perform the tasks (at least not the majority of them) of the physician, and it does not make sense if the physician, instead of the patient, stops smoking or drinking or changes other habits or routines preventing an improvement of the patient's health.

5.5 Volkswagen AG and its Customers

In this section, the business relationships between Volkswagen AG and its subcontractors is excluded, and the focus is on customers who "source" resources, such as cars, for private households. From the perspective of services marketing, they are co-producers or co-creators of outcomes as well. Each single customer provides the company (VW) with information about the equipment of the car he or she wishes to order, transfers money to the firm, or coordinates their activities with that of the provider at the point of sale or at the "point of transfer" (that is, they pick up the car in Wolfsburg). Although the degree of cooperation in this example is certainly smaller and the number of activities that must be (or can be) conducted by the firm independently from the appearance of a concrete customer is much higher than in the physician-patient relationship, without the cooperation between customer and company, the latter can "create" nothing else than costs.

As in the case of the physician-patient relationship, throughout the VC process, VW and each of its customers form a dyad constituted by two subjects of responsibility. In light of the actual scandal concerning the diesel filter technology, it can be stated that VW was lying to its customers with respect to some of the attributes of the object of responsibility, which is the car. VW was engaged in the co-creation of an outcome that the customer has not ordered. For this reason, VW created serious problems for its customers, who were left with a resource that many of them (in light of the actual information published in the press and other media) no longer appreciated, or worse, was in danger of being put out of service by the public authorities.

The relationship between "doing business" and "doing CSR" can be explained regarding this example in more detail. Many VW customers had made the decision for the "clean diesel" technology because they aimed to create value for themselves and for society and nature as well; thus, they aimed at the creation of economically *and* ethically

valued value¹³. As adopter and promoter of clean diesel technology, VW has promised to engage in the co-creation of such a value¹⁴. VW's behavior is a clear case of miscarrying cooperation and irresponsible action. One reason for that is that VW, in a situation of value conflict between cost reduction on one hand and responsibility and sustainability on the other hand, ranked cost reduction highest¹⁵ and did not avoid fraud and lying to its customers and the public authorities in this regard.

From the perspective of the VC-with view, the point of sale is but one source of interaction among a series of interactions between provider and customer throughout the VC process. After the completion of the VC process between VW and the customer, the latter carries the single responsibility for his or her usage of the outcome. Thus, the symmetric attributes of the concept of responsibility do not apply to the customer's use processes; however, interactions between provider and customer can continue on an abstract level throughout the use process into which the outcome or the co-created resource has been integrated. Negative communications about a product in the mass media, for example, about a car that is often defunct or a source of accidents can negatively impact the customer's use of that product. The customer could feel uncomfortable driving the car, or he or she could even stop using it. Sometimes, the public authorities may even prevent customers from using a car, for example, if the provider has contravened regulations.

6. Doing Business and Doing CSR

The two approaches to VC presented in this paper express different worldviews ("philosophies") in marketing. However, there are beliefs probably shared by the two worldviews. The first sentence below the heading "doing business" in Table 4 expresses a *belief* that has its origin in the economic idea that no one would engage him- or herself in an exchange if he or she does not expect benefits. The same can be said of VC processes: it does not make sense to state that there is VC without economic value as an intended consequence. If "doing CSR" is "doing business" as well, there must be ways of "doing business" that coincide with "doing CSR." In this regard, the paper's "message" is not novel; however, the approach based on a systematic exposition of the VC process and cooperation between the marketing theory and the ethic of responsibility is novel. Table 4 illustrates the commonalities and differences between "doing business" and "doing CSR":

¹³ This seems to particularly apply to Californian VW customers (see Hulverscheidt 2015).

¹⁴ "Since Clean Diesel is not only cleaner but also more fuel-efficient, the new Clean Diesel vehicles are friendlier to both the environment and drivers' wallets throughout the U.S" (Clean Diesel. Clearly Better 2015).

¹⁵ Recently, Thomas Sattelberger, former CEO at Continental and Deutsche Telekom, used the expression "efficiency fanaticism" (Effizienzfanatismus) to describe a pattern in the belief systems of many managers (see Hagelüken 2015).

	Doing Business	Doing CSR
Why/for whom?	<ul style="list-style-type: none"> ▪ Nobody would engage him- or herself in a VC process not expected to be economically valuable for him or her. ▪ VC processes are economically motivated. ▪ Instrumental motives can make actors aware of the interests or the potential benefits of the other (or stakeholders, or society, or nature) accruing from VC. 	<ul style="list-style-type: none"> ▪ Nobody would engage him- or herself in a VC process not expected to be economically valuable <i>and</i> ethically right for him or her. ▪ VC processes are economically <i>and</i> ethically motivated. ▪ Interests or benefits of the other party (or stakeholders, or society, or nature) are accepted for non-instrumental reasons.
How?	<ul style="list-style-type: none"> ▪ Self-limitation to economic values or principles predominates. ▪ Neglect or devaluation of other categories of values predominates. ▪ Sometimes, there is a neglect of values in general. 	<ul style="list-style-type: none"> ▪ Reference to economic and ethical principles <ul style="list-style-type: none"> ▪ Management for conflicting values required. ▪ No automatic subsumption of ethical principles under economic principles. ▪ Acceptance of apodictic principles (see Höffe 2010).
With whom?	<p>Two approaches to VC in marketing theory and beyond</p> <ul style="list-style-type: none"> ▪ Firms create value (respectively outcome) for customers. ▪ Firms and customers co-create value (respectively outcome). 	<ul style="list-style-type: none"> ▪ Responsible VC for: the firm is the single subject of responsibility. ▪ Responsible VC with: both the firm and the customer are subjects of responsibility.

Table 4: commonalities and differences between “doing business” and “doing CSR”
(source: own research)

Why and for whom?

In economics, these two questions fall into one: homo-oeconomicus models assume that individuals act based on self-interest to maximize utility or profits, respectively. The utility or profit motive is no economic principle or value. The framework presented in Table 1 does not exclude the utility or profit motive; however, it goes beyond this view and integrates other possible motives for VC. This does not run counter to the paper’s view that *all* VC processes are economically motivated because they are conducted with the expectation to generate results (outcome). These results are resources for subsequent VC processes. Therefore, firms (and other actors) (co-)create resources for their customers, their stakeholders, and sometimes even for society or nature, but they do

not necessarily (co-)create them intentionally for the benefit of the respective other party or the other entities listed in Figure 1. Service-dominant logic's definition of "service" stipulates that the other is a beneficiary; however, this does not require that the other is benefitted for non-instrumental or ethical reasons. Compared with "doing business," "doing CSR" implies the inclusion of the interest or benefit of other parties or entities into the action calculus for reasons other than pure instrumental ones. This view can include human beings and non-human beings, such as animals or the environment. Although CSR was developed as an approach to the relationship of business and society (see McMahon 2006), the environment has played a role in the history of CSR as well.

For a CSR approach rooted in ethical and economic theories of values and the assessment of the value of the results for the entities in Figure 1, box 1, the determination of the valuable plays a pivotal role. An actor interprets or experiences something as valuable on the basis or in light of his or her values (see Gummerus 2013: 26; Karababa/Kjeldgaard 2014: 120). As the discussion of the example about the physician-patient relation shows, VC based on economic principles and performance values is demanding, and the "surplus" added by ethical norms and standards can amount to the request to rank the patient's benefits highest and then to act according to the economic values and principles. If one assumes that "doing business" is usually characterized by a limitation to economic motives or values, then "doing CSR" differs from "doing business" in that "doing CSR" implies that actors consider not only their individual values-based sources of value but also those of the others, the stakeholders, society, and nature. Thus, they reflect on the consequences of VC processes for other entities, and they do it for other reasons than pure self-interest. In contrast, Porter and Kramer's (2011; 2006) concept of creating shared value (CSV) is that firms create value or solve societal problems only insofar as this activity is useful for themselves. Thus, the firm acknowledges the benefit of society for instrumental reasons and with respect to its economically valued outcome only: "CSV, however, is about solving societal problems in order to create economic value, not about blending and balancing different types of value" (Porter/Kramer 2014: 149f.). Thus, Porter and Kramer argued that they assess the outcome in light of the economic values of the firm. Yet, as the societal problems the firm seeks to solve are probably not always economic problems, it is unavoidable for firms to address non-economic values. For example, given the under-developed market demand for expensive medical treatment in the African continent, should a firm develop drugs for illness A or illness B? Regarding the selection of the problems a firm seeks to address, economic and non-economic values probably need to be balanced. It is questionable whether a firm could exclude ethical values from this decision-making process in general or whether Porter and Kramer really meant to say that firms (should) select those problems whose solution is expected to be the most profitable for them. In light of Figure 1, one could argue that CSV is nothing more than adding society to the list of entities whose problems are addressed by the firm's VC processes.

Note that what a firm "produces" or (co-)creates is the subject matter of a values-based decision itself; the question is: what values are addressed? "Doing CSR" requires more than "doing business" with respect to the values assumed to influence VC processes. Economic and ethical values influence the selection of ends and means and provide standards for the assessment of activities performed in the course of VC processes –

assessments that include all resource integrators and their resources. “Doing CSR” implies the approval of economic *and* ethical values, figuring out their interaction, and putting them into effect. Value conflicts are assumed to take place on a regular basis (see the discussion in Crane et al. 2014).

How?

Efficiency and effectiveness substituted the dummies representing economic values. Other performance values have been addressed or only touched upon, such as transparency, objectivity, keeping promises, acting according to professional standards, and successful cooperation. Responsible VC is an instance of ethically-valued VC, whereas an important source of the ethical is the ethic of responsibility. As the discussion of sustainability within CSR discourses show, there are other ethical and non-ethical values that can influence responsible VC (expressed in wording such as “ecological responsibility”).

With whom?

As Wheeler et al. (2003: 14) pointed out, “value creation is the primary motivator for virtually all business activity.” For understanding “doing CSR” and for the endeavor to turn “doing CSR” into a practice, it is important to know who can or should “do CSR.” If, as Wheeler et al. (2003: 16) seem to believe, VC is only done by firms, this can hinder the achievement of the aim “to create economic, social, and environmental value.”

Households perform VC processes based on the resources previously acquired by them via the market or co-created with another actor or nature (one can cook a meal with tomatoes bought in a store or self-grown ones from the private garden). If individuals who act for households conduct VC, and if VC processes are equal to “doing business” as well then the households are “doing business” as well. This leads to a broader meaning of “business” to include households or individuals acting for households as well. From this and from the ethic of responsibility, one can conclude that “doing CSR” is not only the task of firms; it is the task of all actors conducting VC processes independent of the role they play in them. According to recent approaches to the marketing theory (see Kleinaltenkamp 2013), “use processes” are VC processes too. This perspective is similar to the claim that all customers, including households or consumers, are “doing business” as well; and if they can do business, then they can or must do it responsibly.

If CSR is only done by firms (or corporations), as the letter “C” in CSR is indicative of, then an important group of actors disappears from the view: the customers (for a similar view, see Vitell 2015). From the discussion in this paper, it follows that if CSR is discussed within a business framework, one C (“C” for “corporation”) is not enough. “CSR” could thus be changed to or “C₁&C₂SR” with “C₁” for “corporation” and “C₂” for “customer.”

7. Conclusions

This paper has presented different worldviews on VC in the marketing theory. These worldviews or “philosophies” cannot be proved true or false in the sense of a semantic

theory of truth. In accordance with Kuhn (1962), it cannot be expected that one perspective is substituted for another because of empirical refutation or falsification. Worldviews can be assessed for other reasons, including their fruitfulness with respect to theory development and empirical research or their ability to address changes in social reality. In marketing studies, both VC perspectives are applied to identify, describe, and analyze phenomena and give rise to an effective empirical research. Yet, it was and is changes in the economy that furthered (and still further) the development of new approaches. The development of “knowledge economies” and “services economies” has led to changes in the way phenomena are “seen” and understood (in the sense of a Kuhnian gestaltshift). The emergence of services marketing, relationship marketing, and service-dominant logic from which the VC-with view originated (to abridge a more complex story) was a reaction to changes in the economy, which were considered as being detrimental to the usefulness and problem-solution capability of marketing in theory and practice (see Ballantyne 1994). The VC-with view has led to the identification of new empirical and conceptual problems and has paved the way for a paradigm shift in the marketing discipline (see Haase/Kleinaltenkamp 2013). As the internet economy or the sharing economy are indicative of, change in the economy is ongoing. The VC-with approach appears to be a more effective starting point for studies than the VC-for approach (see Arvidsson 2011; Haase/Pick 2015).

Regarding the cooperation between empirical science and ethics, the theory development and empirical research in a particular field of study can be of interest for ethics. Thus, one argument in favor of the VC-with view is the range of intended applications by theories including this view. Two, in the case of dyadic interactions, compared with the VC-for view, the VC-with view increases the number of subjects of responsibility. This is no advantage by itself, of course; however, the ethic of responsibility in cooperation with the marketing theory is able to provide a framework for the description and normative assessment of the subjects’ responsibilities in terms of means and ends, actions, and action consequences. For this reason, this cooperation is important for CSR studies as well. “Doing CSR” is being informed or specified based on the concept of responsibility and the cooperation of the ethic of responsibility with the marketing theory. In addition, any serious discussion of the VC-with perspective requires the acknowledgment of the customer. In a business context, the first one to mention is the customer if it comes to interpretations of the social-theoretical category of the other (see Bedorf 2011). The VC-with framework turns VC into a cooperative endeavor performed by two actors and therefore two subjects of responsibility. These subjects of responsibility share objects of responsibility, such as their common interaction performance, the resources invested in the common VC process, or the outcome. The discussion of the physician-patient relationship has shown how economic values work hand in hand with ethical ones if the participants want to do business responsibly. This was not the case in the VW-customer relationship.

As argued, “shared responsibility” is not tantamount to “equally shared responsibility.” The cooperation of provider and customer throughout the VC process does not mean that both actors are responsible for the objects of responsibility to the same degree. If the outcome of a VC process is a Volkswagen, for example, the provider is responsible

for those parts of the value chain it governs autonomously (or co-governs with its sub-contractors), and the customer is responsible for his or her part in the cooperatively conducted and governed VC process. From a CSR perspective, a critical aspect in this regard is the reason that the customer has provided resources for conducting a VC process with VW; however, this question applies to “doing business” with all providers of automobiles, which draw on fossil resources. If the customer had reason to believe in the promises of VW concerning the clean diesel technology, he or she may have acted responsibly in the course of interactions with VW. If the service-dominant perspective is considered and the meaning of “VC process” is extended to include processes taking place after the point of sale, then the customer’s use processes of the Volkswagen are objects of responsibility as well. It is the customer who is responsible for how often and the way the car is used (long or short distances, exclusive use or sharing, etc.).

The framework of analysis for a cooperation between empirical science and ethic of responsibility presented in this paper is one example for the conceptualization of cooperation between empirical science and ethics. As the discussion of the provider-customer cooperation has shown, empirical and conceptual studies that analyze the interaction of values, norms, and principles throughout VC processes, the valuation processes, and if or how the actors acknowledge their responsibilities and act accordingly, are necessary. The development of other frameworks of analysis, which contribute to the further development of CSR, is desirable. In summary, business ethics should recognize the letter R in “CSR”, that is, value responsibility. This bridges the stakeholder approach and the CSR approach, and it can help clarify the commonalities and differences between “doing business” and “doing CSR” as well as strengthen CSR in business practices.

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