

Scholarship on corporate social responsibility (CSR) shows both that the concept itself is interpreted in a multitude of different ways and that significant cross-cultural differences exist in the way that business approaches the question of social responsibility and ethics. Little comparative work, however, has yet been carried out that investigates the reasons behind such differences. The authors analyze the cases of Mexico and France by drawing on Enderle's practical, semantic, and theoretical dimensions of business ethics. The authors further integrate the concept of "normative institutions" to explore attitudes toward CSR and assess the likely future adoption of CSR practices in each country. The article concludes that despite similar institutional conditions in Mexico and France, the interplay of those institutions combined with the historical role of business and its relationship with society produces quite different articulations of CSR in each country. The article highlights the need for further studies that explore how institutions enable and constrain business' articulation of social responsibility.

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