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We hereby declare that the assignment which we herewith submit to the North-West University as partial completion of the requirements set for the MBA degree, is our own work.

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Preface:

"At its core, responsibility is about earning and sustaining the trust of the customers and partners we empower and the community in which we live and work. Without trust, none of our progress is possible." Satya Natella cited in Microsoft's 2019 Corporate Social Report.

A critical evaluation of Microsoft (MS) in terms of the theories and approaches of Milton Friedman, Edward Freeman and Kenneth Goodpastor.

1. Introduction

To truly position themselves as distinguished and differentiated entities, businesses need to successfully interact with different parts of society. Hence a new mindset is being developed in the relationship between companies and the societies in which they operate. This new mindset incorporates globalization, environmental footprint and investments in socio-responsibilities (Azzi & Azour, 2017:81).

Three thinkers, and their theories, will be discussed as part of the relationship between companies and the societies in which they operate. The aforementioned are Milton Friedman, Edward Freeman and Kenneth Goodpastor.

Prior to giving a critical look and comparison to MS operations in views of the theories and approaches of the mentioned thinkers, are we briefly summarizing the 2019 edition of the Microsoft (MS) Corporate Social Responsibility (CSR) report (Microsoft, 2019):

2. Microsoft's commitment to corporate responsibility

1) Working with stakeholders to incorporate outside perspectives and generate dialogue.
2) Privacy and cybersecurity through the "Defending Democracy" program and the protection of customers' data.
3) Artificial Intelligence (AI) to be applied through the "AI for Good" initiative to support humanitarian issues and empowering of people.
4) Aims to respect and advance Human Rights through technology.

3. Microsoft's commitment to sustainability

1) Devise responsible sourcing to ensure that hardware and packing material are sourced according to a Code of Conduct.
2) Procurement responsible sourcing to promote socially and environmentally responsible companies on their supply chain while promoting diversity and inclusion in suppliers.
3) Empowering employees to achieve more through the transformation of culture. Focused on bringing out the best in people, supporting their goals, empowering them to find the deeper meaning and purpose of their work.

4. Microsoft's commitment to corporate citizenship programs

1) "Airband" initiative aims to connect 40 million unserved or underserved users to broadband and support them with digital skills training by 2022 through various partnerships.
2) Skills and employability aimed at equipping youth and future workers with access to computer science based training. To succeed in the modern economy, workers need access to learning resources to gain skills required for in-demand jobs.
3) Empowering non-profits by ensuring that non-profit organisations (NPO's) achieve their missions, enabled by trusted technology through donated or discounted software.
4) Partnering with first responders in disaster areas through technology.
5) Designing accessible products for use by everyone that drives innovation.
6) Environmental sustainability through eco-friendly product designs and carbon neutrality. MS is the single largest buyer of renewable energy.

5. Thinkers' theories

5.1 Milton Friedman's theory

One of the guiding principles for business ethics was proposed by Milton Friedman in 1970 in a New York Times article titled: *"The social responsibility of business is to increase its profits."*

In the article Friedman stated: "... *there is one and only one social responsibility of business: To use its resources and engage in activities designed to increase its* *profits..."* (Watson & Prevos; 2009). Friedman qualified his support of the pursuit of profits with an ethical constraint (honest dealing); however, this qualification is repeatedly ignored by his critics. (Krause, 1985:1). Bouchikhi succinctly points out that "Friedman's critics often forget the second part of his thesis" (Krause, 1985:3,5). Friedman's complete statement reads: "*There is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits as long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud."* — Milton Friedman (Krause, 1985:1).

Rarely can one find a textbook on business ethics that does not prominently feature Friedman's arguments in a chapter on CSR. Various textbooks and critiques have attempted to refute Friedman's critique of CSR, which has proven the most trenchant and influential despite several other such critiques of CSR before Friedman's (Orlitzky, 2015:17).

According to Friedman (1970:17) "social responsibility" relates to the responsibility of individuals and not that of businesses. Friedman (1970:17) further postulates that directors and executives also have individual rights. As an individual, they may choose to work as a volunteer or contribute to charity. The individual may feel impelled to devote part of their income to NPO`s they regard as worthy. Thus, acting as a principal; not as an agent, when spending their own money or time and not that of their companies.

Furthermore, Friedman does not deny that some seemingly philanthropic or "socially responsible" actions may promote the interests of the corporate owners. Of course, in practice the doctrine of social responsibility is frequently a cloak for actions that are justified on other grounds rather than a reason for those actions (Friedman, 2007:177).

Watson and Prevos (2009) argues that Friedman proclaims a corporation to be a morally neutral legal construct with maximising returns for shareholders as its single purpose. This is exactly why directors and executives are employed. By bearing the burden of these social costs, the business becomes less efficient - either prices have to be increased to cover these costs or investment in new activities and research has to be postponed (Fasoro, 2014). In a text reference of Business Ethics; Ferrell, Fraedrich and Ferrell state: "Milton Friedman has been quoted as saying that 'the basic mission of business is thus to produce goods and services at a profit, and in doing this, business is making its maximum contribution to society and, in fact, being socially responsible" (Krause, 1985:5).

Friedman took the Kantian view that directors must protect the interests of shareholders, who seek wealth maximisation. According to Friedman, there is no problem with engaging in actions that improve communities or the natural environment, if that reputational gain for the business translates into greater revenues, higher prices, or other long-term financial benefits for the company and its owners (Orlitzky, 2015:12).

5.2 Edward Freeman's theory

Edward Freeman's "Stakeholder" theory was developed in 1984. Freeman believed that businesses have a responsibility to stakeholders more so than to shareholders. According to Freeman, corporations have many groups who have a moral claim on a corporation that could be harmed or benefitted by the organization (Beauchamp & Bowie,1988:100). Stakeholder theory is thus a capitalistic view that shows the interconnected relationship between a business and its stakeholders. The theory argues that a firm should create value for all stakeholders and not only for shareholders (Freeman *et al.,* 2010:14-15).

According to Donaldson and Werhane (1993:170), stakeholder's principles are because a corporation should function in such a way that its benefits stakeholders. These include primary clients, suppliers, company workforce and local communities. All these role players' rights should be taken into consideration. However, they should also contribute on decisions that would directly or indirectly affect their wellbeing.

It is important to note that the law of corporations should be aimed at recognizing the actual purpose of a corporation where Stakeholders' interests and rights are considered accordingly.

According to Freeman, the stakeholder theory addresses the following problems in modern business (Freeman *et al.,* 2010:4-5).

- The problem of value creation and trade
- The problem of ethics of capitalism

- The problem of the managerial mindset

By focusing on the basics of stakeholder theories we can argue that the core idea of stakeholder theory is suggesting that corporations need to manage their Stakeholder relationships effectively if they want to survive longer and perform better than their competitors. Freeman also suggest that organizations should develop certain Stakeholder competencies (Freeman *et al.*, 2010:29).

5.3 Kenneth Goodpaster's theory

5.3.1 Kenneth Goodpaster's view on business ethics

Goodpaster shares two views on moral projection in an attempt to define it (Gibson, 2011:71; Lampert, 2016:80). First, an organization can be seen as an entity capable of deliberation, making decisions and holding moral values. A second view is to establish ethical constraints that apply specifically to executives, managers and/or other official representatives of a company in defining their roles as official representatives. This is to show that all executives have additional duties over and above their duties as human beings (Gibson, 2011:71; Lampert, 2016:81). These moral values play a vital role in the corporate responsibilities that form part of the nature of the business (Goodpaster, 2017:28).

5.3.2 Stakeholder Analysis

Goodpaster further proposes to have an in-depth look into organizational decision making. Stakeholder groups include employees, suppliers, customers, creditors, competitors, governments and communities and thus stretch beyond only shareholders (Goodpaster, 2017:30). Ethically responsible management includes careful attention not only to the shareholders but to stakeholders in the general decision-making process (Goodpaster 1991:55). An extensive evaluation has been conducted on stakeholder analysis as a process where ethical values are introduced into management decision-making processes (Goodpaster 1991:55; Goodpaster, 2017:31). Goodpaster simplifies decision making analyses to "input", "decision" and "output". The focus and importance of the analysis being the gathering, processing and acting on relevant information (Goodpaster 1991:56; Goodpaster, 2017:34).

5.3.3 Stakeholder synthesis (strategy)

Stakeholder synthesis includes the actual decision making and implementation from a strategic approach (Goodpaster 1991:58; Goodpaster, 2017:57). The critical point in stakeholder synthesis is the progression from stakeholder identification to a more practical response or resolution. It is during this phase of the decision-making process that the substance of an ethical approach is implemented (Goodpaster 1991:58).

6. Do corporations have moral responsibilities?

6.1 Friedman and Microsoft: Moral responsibilities

"There is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits as long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud." (Friedman, 1970:17). Friedman made it clear that business can't have any responsibilities apart from making money, in his view only people can have responsibilities (1970:17).

In January 2020, MS's President, Brad Smith, launched a plan to announce MS's intention to be carbon negative by 2030 (Smith, 2020a). Carbon dioxide is not only MS's doing, but the whole of humanity. Microsoft is leading by example to reduce its carbon footprint and is expecting the same of its suppliers (Smith, 2020a). The action taken by MS will only correlate with Friedman's theory if it will improve MS's profits. The author argues that this effort of carbon negativity will indeed have a positive impact given the focus of environmental sustainability.

6.2 Freeman and Microsoft: Moral responsibilities

Freeman's theory expresses the development of management's role and responsibility to consider the rights and interests of all stakeholders as well as their democracy (Donaldson & Werhane, 1993:171). Freeman and McVea (2001:196) further indicate that social responsibility literature contributed in expanding the scope of stakeholders' analysis which shows the management of corporates the importance of building good relations with previously alienated groups. They further indicate that entities vary from each other, in a sense that some regard stakeholders' relationship as being equally important to the business. However, the notion of stakeholders being equally important has on the contrary been an impediment to the development of proper stakeholder theory. In their CSR document, MS states that its suppliers are expected to operate in a socially, environmentally and ethical manner. They further encourage them to treat their personnel with respect, dignity and provide fair labor treatment.

6.3 Goodpaster and Microsoft: Moral responsibilities

According to Goodpaster organizations can be an entity capable of deliberation, making decisions and holding moral values. Therefore, companies have a responsibility to set out a moral culture that affects subjective choices taken by the individuals (Gibson, 2012:71). For Goodpaster all managers and executives have an additional duty over and above their duties as human beings (Lampert 2016:81). Therefore MS, its managers and executives have a moral responsibility toward taking extra care to conduct business ethically and to uphold their moral responsibility as an organization.

7. Can Corporations be regarded as Moral agents?

7.1 Friedman and Microsoft: Moral agents

The second part of Friedman's statement, he describes a moral code by which he believes companies must adhere to. Friedman qualified his support of the pursuit of profits with an ethical constraint (Krause, 1985:1). Friedman specifies that a company may use its resources for activities to increase its profits, but that companies must "play by the rules of the game." Playing by the rules of the game he meant that the company must engage in open and free competition without deception or fraud (Krause, 1985:1). Furthermore, Friedman stands firm on his belief that the company may not use shareholders money for social responsibilities. Friedman would rather have the company pay its shareholders and let the shareholder decide to which causes he or she would like to contribute their money instead of the company decide how to spend the individual's money (Friedman, 1970:17).

7.2 Freeman and Microsoft: Moral agents

Mack (2020) argues that the requirement for corporates to have moral agency emerged from the decision that was taken by the United States Supreme Court declaring corporations as a legal "person". This statement entails that organizations are accountable for the results of their actions and have a responsibility to act in an ethical matter in the general public. Freeman also confirms that an organization is liable to its internal and external stakeholders and their welfare. This is evident in the

Microsoft CSR (2019:33) report where several initiatives have been developed including:

- The reduction of their carbon emissions,
- The use of eco-friendly resources for the design of their devices,
- Microsoft is amongst a few entities who purchase renewable energy in the United States, and
- Putting innovative measures in place that strive to minimize and eradicate the environmental impact. However, they strive to increase fruitful returns for the planet.

MS's business operations consider the well-being of the environment and society at large, which, in the view of the author, qualifies them to be within the ethical societal expectancy spectrum.

7.3 Goodpaster and Microsoft: Moral agents

Goodpaster set out critical views with regards to organizations being a moral agent in his scenario of the Ford Motor Company and its Pinto gas tanks (Gibson, 2011:74; Lampert, 2016:90). Goodpaster draws our attention to the major reason some might find it useful to treat corporations as if they were a moral person: the critical issue of assigning blame (Lampert, 2016:90). He concludes that even if we treat corporations as if they were moral persons, we recognize that they are not, although we might treat them as if they had moral responsibilities (Gibson, 2011:76; Lampert, 2016:90). Considering Goodpaster's view is it clear that MS is in fact responsible for setting out a moral culture to educate and motivate individuals showcasing moral values in making good ethical business decisions. Microsoft is in the frontline setting out great examples and taking responsibility and to showcase their moral model to the world. Apart from making it available for al to know are they backing their moral views and goals by indicating how, when and where they have achieved it.

8. Whose interest should the corporation serve?

8.1 Friedman and Microsoft: Interest of the corporation

Friedman states no harm in engaging in actions that improve communities or the natural environment if the reputational gain for the business translates into greater revenues, higher prices, or other long-term financial benefits for the company and its owners (Orlitzky, 2015:12). According to the MS CSR (2019) "...Microsoft is designed to promote the long-term interests of our shareholders, maintain internal checks and balances, strengthen management accountability, inspire public trust, and foster responsible decision making and accountability. The Board routinely reviews evolving practices to determine those practices that will best serve the interests of our shareholders." MS's main focus is to ensure that they always act in the best interest of their stakeholders, regarding all decision-making including socio responsibility.

8.2 Freeman and Microsoft: Interest of the corporation

One of MS's sustainability approaches was to maximize the accessibility of their technology to a broader spectrum of society which includes their partners and customers. The latter is complementary to Freeman's view where he articulates on the importance of corporations to not only focus on shareholders but also strike the balance to look after the interests of its stakeholders. Microsoft further engages with its employees through an annual poll where all employees can provide feedback on their experiences and recommend improvements to the corporation. Microsoft also acts in the best interest of its employees, environment and society as a whole. This is imperative for their success in culture change, particularly the mindset to change behaviors of stakeholders for the better.

8.3 Goodpaster and Microsoft: Interest of the corporation

Goodpaster adopted and developed his view of the stakeholder to accommodate their roles and responsibilities in the various phases of business decision making. Goodpaster argues that the ethical responsibilities that we learn in one area will guide our ethical responsibilities in other areas (Goodpaster, 2017:31). The principal point is that there must be a social and not just a partial dimension to business decision making (Goodpaster, 2017:31). In reviewing MS's CSR report is it clear that all departments, managers and executives are working together making critical business decisions to serve all stakeholders and shareholders. Most if not all decisions are to the best interest of all involved.

9. Which programmes are regarded as formally government responsibilities

1) Privacy and cybersecurity;
2) Human rights;
3) Skills development; and

4) Environmental sustainability

9.1 Benefits and drawbacks of corporations taking over these responsibilities

9.1.1 Privacy of and cybersecurity

Benefits: Technology that MS provides (named ElectionGuard) protects the voting process and ensures trust in the outcome of elections. ("Defending Democracy" program) -Limits the effect of outside interest in influencing elections/campaigns.
Drawbacks: In a fast-moving technological environment, government policies lag technological advancements and poses the risk that companies could dictate Privacy and Security policies. Is it MS's responsibility to protect Democracy?

9.1.2 Human rights

Benefits: MS promotes the cause of Human rights as an industry example limiting unfair labour practices.
Drawbacks: MS claims support of human rights by promoting good governance and the rule of law around the world. Advancing corporate governance and the rule of law should be part of the judicial system of governments and not part of a private company's mandate.

9.1.3 Skills development

Benefits: MS provides access to Computer Science training for modern-day, in-demand jobs. MS can help address a coding skills shortage gap, especially in secondary and tertiary education. This is an important driver to prepare a suitably qualified workforce to manage the effects of the 4th Industrial Revolution.

9.1.4 Environmental Sustainability

Benefits: MS's leading efforts for renewable energy and reduced Carbon footprint can be used as the benchmark for governments given MS's tech edge. Given MS's strong focus on the environment they are strong lobbyists to address Climate change (Paris Accord supporters).

9.2 Thinker theories applied to former Government responsibilities

Perhaps the single biggest government responsibility that applies to all three thinkers simultaneously without their individual ideological differences, would be Environmental Sustainability. Friedman argues for free and fair competition, and there certainly is no competition, deception of fraud in trying to protect the environment. For Freeman, environment protection is a key stakeholder interest. Multi-fiduciary responsibilities for managers regarding the environment, would align well with Goodpaster view of ethical responsibility.

The issue of human rights however is slightly more complex as this leaves a margin for potential interference. Freeman's view is capitalistic by nature and should not involve either stakeholders or shareholders in political mandates for the determination of human rights. Friedman however argues that deception should not take place. Goodpaster's view on ethical restraints for managers should also apply to Governments when setting the mandate for human right legislations

On the very relevant responsibility of cybersecurity and privacy, the thinkers vary in their views. Freeman's view that many groups could benefit or be harmed by the organization, would require that the only outcome should be value creation if MS protects their privacy and data. In Goodpaster's view, the expansion of those in whose trust companies must lead, would ultimately require MS to protect customers' data as well. Friedman's view however allows for risk as the potential for fraudulent activity exists, especially in a fast-paced technological environment.

On skills development, as for environmental protection, the thinker views are aligned in terms of a stakeholder responsibility and value creation (Freeman), and ethical responsibilities (Goodpaster). Friedman's view of no harm for companies engaging in activities if its benefits revenues, is certainly well supported by investing in skills development.

10. MS activities in the light of the current COVID-19 pandemic

The Covid-19 virus is forcing major changes in the world. The economy, companies and individuals have to adapt, and further abruptions and changes are looming. MS not only made the necessary changes inside their operations, but also made a drastic contribution to global support.

On March 3rd, 5th and 9th, MS announced the following:

- MS offered a free six-month trial globally for a premium version of Microsoft teams with all restrictions lifted (Spataro, 2020).
- MS provided an open platform called the "COVID-19 open research data set" to support scholarly articles about the awareness of the virus (Etherington, 2020).
- MS requesting staff to work from home with full pay regardless reduced hours (Smith, 2020b).
- MS donated an initial $1 million to the COVID-19 Response Fund (CRF) working together with Amazon and Apple (Etherington, 2020; Smith, 2020c).
- MS activated a COVID-19 live tracker on the dashboard of Bing, and also joining efforts with Google and Johns Hopkins University (Etherington 2020).

11. Conclusion

MS portrayed and acted on an already established moral culture, by using their technology and financial resources to assist humanity in a time of crises. The same gesture and actions Freeman and Goodpaster referred to in their views. Taking up responsibility more than what is only necessary or required in the company. Assistance and support on a technological and financial basis focussing and acting on their moral views nested in the companies' moral culture. In the light of current global events, it is difficult to comprehend how global support would have looked like if MS strictly operated in Friedman's view.

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