**Giving Back vs. Gaining Back: An AACR View**

Those of us who are deeply interested in civic responsibility and social responsibility issues have been witnessing an interesting trend recently in the civic and social responsibility engagement of many institutions, particularly of certain major corporations. It is the fundamental difference between “giving back” to society and “gaining back” from society - two distinct attitudes underlying a company’s philanthropy, volunteerism and contributions of in-kind goods or services. There is a difference between “serving a noble cause” on the one hand and contributing to society with the expectation of generating a reasonable “return” on that investment, on the other. At present, many corporations maintain the second attitude of gaining back as the fundamental driver for their social investment programs. Although improved financial performance, stock market performance, working conditions, better brand reputation and higher quality of management recruitment are some of the benefits resulting from such a commitment, AACR believes that institutions should not view social investment programs solely as a means of gaining back. The benefits should not be discounted, but rather, viewed as a positive by-product. The real impetus for civic responsibility should remain the idea of advancing the commonweal (public good). AACR strongly believes that all institutions, including business entities, should embrace civic responsibility with the intention of nothing more than giving back to society, which has enabled each institution’s existence and forged its success.