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Richard A. Brealey is a Professor of Finance at the London Business School. He is the former president of the European Finance Association and a former director of the American Finance Association. Find the latest business news on Wall Street, jobs and the economy, the housing market, personal finance and money investments and much more on ABC News Definition. Since the 1960s, corporate social responsibility has attracted attention from a range of businesses and stakeholders. A wide variety of definitions have been developed but with little consensus. In finance, an option is a contract which gives the buyer (the owner or holder of the option) the right, but not the obligation, to buy or sell an underlying asset or instrument at a specified strike price prior to or on a specified date, depending on the form of the option.