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Consistencies and inconsistencies in the application and mechanisms of corporate social responsibility: a case study approach to seeking clarification

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Pepperdine University
Graduate School of Education and Psychology

CONSISTENCIES AND INCONSISTENCIES IN THE APPLICATION AND MECHANISMS
OF CORPORATE SOCIAL RESPONSIBILITY: A CASE STUDY APPROACH TO SEEKING
CLARIFICATION

A dissertation proposal submitted in partial satisfaction
of the requirements for the degree of
Doctor of Education in Organizational Leadership

by

Melissa Cook

October, 2022

Martine Jago Ph.D.– Dissertation Chairperson

This dissertation, written by

Melissa Cook

under the guidance of a Faculty Committee and approved by its members, has been submitted to and accepted by the Graduate Faculty in partial fulfillment of the requirements for the degree of

DOCTOR OF EDUCATION

Doctoral Committee:

Martine Jago, Ph.D., Chairperson

Doug Leigh, Ph.D., Committee Member

Paul Sparks, Ph.D., Committee Member

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VITA

MELISSA COOK, MBA, PH.D**LEADERSHIP EXPERIENCE**

Known for exemplary leadership capabilities with strong consulting experience that supports business development. Strengths comprise designing, developing, and evaluating programs with a keen eye on processes, thought leadership, stakeholder inclusion, and cross-department collaboration. Talents include oral and written communication skills, established business ownership acumen, and real-life application. Exceptional knowledge of corporate social responsibility (CSR) and environmental, social, governance (ESG).

CORE COMPETENCIES

Strategic Planning & Execution

Ethical & Accountable

Financial & Budget Acumen

Presentation, Facilitation, & Training

Leadership & People Management

Accountable & Collaborative

Strategic Planning & Execution

Superb Communication & Analytical Skills

PROFESSIONAL EXPERIENCE**1798, LLC – LA JOLLA, CA****10/21 - PRESENT**

1798 CONSULTING IS SUBSIDIARY OF FINGERPAINT, A LEADING STRATEGY FIRM. 1798 IS A STRATEGIC HEALTHCARE ADVISORY FIRM THAT OFFERS COMMERCIALIZATION, CREATIVE DEVELOPMENT, AND PATIENT ACCESS SUPPORT TO THE PHARMACEUTICAL INDUSTRY.

INDEPENDENT CONSULTANT

- Work cross-functionally with clients to deliver full suite marketing materials (including value propositions, market access playbooks, reimbursement guides, and landscape assessments).
- Managed strategy and content creation for HCP website, content development, and media advertising.
- Developed value propositions and messaging for leading oncology and digital therapeutic companies.
- Conducted market research in conjunction with GoodRx for new product introduction and branding.
- Spearheaded medical, legal, and regulatory operations and review for a newly launched division of a publicly traded biotech firm.
- Coordinated the onboarding of new software for FDA submissions for The Office of Prescription Drug Promotion (OPDP) to support the launch of a novel urological drug.

MOUNT SAINT MARY'S UNIVERSITY - Los Angeles, CA

04/13 - 07/22

Established in 1925, Mount Saint Mary's University (MSMU) is nationally recognized for its academic programs and its focus on preparing the next generation of citizen leaders.

Consultant, MBA Department

01/17 – 05/22

- Developed local and regional community and industry partnerships.
- Led marketing and recruitment initiatives in support of the program.
- Identified professional and networking opportunities for students.
- Established consulting projects with supporting funds to address real-life problems for students to resolve.
- Managed MBA student teams in 20+ consulting projects leading to financial donations to the university, examples include:
 - **Torralva Medical Therapeutics**, Portland, OR: Executed 6 consulting projects including business and commercialization plans that produced recognition for Dr. Torralva as an industry leader in addiction medicine specializing in opioid overdose reversal drugs. Awarded numerous grants ranging from 10K to 2M from The National Institute on Drug Abuse (NIDA).
 - **Aire Serv of Pasadena**, CA: Developed Strategic Directional Plan by evaluating past digital marketing initiatives and designing innovative digital marketing strategies that increased sales by 40%.
 - **California Council on Economic Education**, Torrance, CA: Designed a Customer Relationship Management System Transition Plan by sourcing 3rd party options, creating implementation, and an onboarding strategy. Startup costs reduced by 53% and met aggressive completion timeline.
 - **Our Mother of Good Counsel School**, Los Angeles, CA: Created an Organizational Development Plan that included a national search for new management and an integrated marketing and communication plan to increase enrollment.
 - **Seal pups on the Go**, Ashburn, VA: Established an E-commerce strategic blueprint that included social media, search engine optimization, search engine marketing and keyword optimization.
 - **Whittier Wines**, Whittier, CA: Private wine label start-up and initial e-commerce launch that included designing and implementation of a new website, social media, and drop-ship procurement.

Instructor, Business Department

4/13 - present

- Facilitated educational planning, academic honesty processes, commencement activities, and hybrid online learning initiatives.
- Taught graduate and undergraduate business courses to support the university's strategic direction.
- Served as steering committee member for the MBA program making decisions on curriculum, faculty status, and assessments.
- Established university's first fully functional MBA online program in collaboration with admissions, the business office, the registrar, and financial aid.

- Designed course curriculum to enhance students writing skills and facilitate critical thinking.
- Performed teaching functions in the areas of on-ground, online, hybrid, and directed studies for the following subjects:
 - MBA Capstone Project
 - Management Seminar
 - Managerial Behavioral and Innovation
 - Leadership and Management of Change
 - Change: Assessment of The External Environment
 - Intro to Graduate Studies and Coaching Assessment
 - Global Business Colloquium International Field Study – China
 - Principles of Marketing
 - New Media Marketing
 - Crowdfunding
 - WordPress Design
 - World Economic History

Associate Director of Outreach & Faculty Advisor, MBA Department **06/17 – 08/20**

- Worked jointly with graduate admissions to recruit and advise MBA candidates throughout the application process.
- Assisted admissions with logistics, planning, and implementation for both in-person and online activities for orientation.
- Exceeded monthly quota for new MBA candidates consistently by creating and executing an expedited application process for traditional and weekend college undergraduate business students applying to the MBA program.
- Responsible for being the MBA liaison to the Registrar, Financial Aid Office, Office of Disability Services, International, and other campus offices to manage registration, accommodations, international student issues and all other student concerns.
- Provided new and transfer students support with registration, orientation, professional development, and related areas for continuous improvement to maximize student success and retention.
- Resolved student problems both academic and non-academic assisting in managing student petitions and grievances with equity and fairness.
- Provided academic advising that included counseling and coaching students on group projects from ideation through final presentation focusing on student success and retention, graduation policies, and requirements to ensure academic honesty and integrity.
- Collaborated with multiple university departments to create programming, curriculum, and marketing for an all-online MBA degree.
- Managed the data collection and assessment material for the ACBSP site visit for accreditation evaluation for the entire business program resulting in an initial approval of 10 years without restriction.
- Developed a comprehensive plan consistent with the college's strategic plan and objectives that successfully supports ACBSP accreditation and promotes student retention and graduation by securing scholarships for students.

- Supported the MBA director with analyzing, monitoring, and managing the budgets assigned to the department along with the maintenance of appropriate departmental correspondence and records.
- Mobilized and coordinated with 30+ faculty to establish MBA scheduling availability for the fall, spring, and summer semesters to accommodate for new cohorts beginning and cohorts graduating each term.
- Acted as a liaison for the MBA department and the MBA Alumnae Association (MAPS) to coordinate alumnae support and volunteers for undergraduate and graduate recruitment events, Women's Leadership Conferences, and the Report on the Status of Women and Girls in collaboration with the Geena Davis Institute.
- Served as the Sigma Beta Delta Honor Society member representative to assist with the processing and induction of eligible students each term at the MBA graduation ceremony.
- Co-chaired the MBA event planning committee to support the marketing, and execution of the 10-year MBA anniversary celebration for 300 guests, which raised \$22K toward MBA scholarships.
- Produced a series of high-quality promotional MBA videos that included student and faculty interviews from the business program entitled MSMU stories.
- Represented the MBA department at pertinent university events.

Continental Movers Inc.

03/96 – 12/06

Owned a start-up and led a \$1.5M a year revenue trucking business servicing the eastern seaboard (Maine to Florida) east of the Mississippi expanded to 25 employees and 3 managers.

- Grew the firm from an intrastate local operation to an interstate storage and relocation trucking corporation for 12 years, then sold the business for profit, and continued as a consultant for one year.
- Implemented new employee orientation and on-the-job training for first-level employees, drivers, and managers.
- Devised performance management strategy to advance job satisfaction and improve employee retention.

Programs/Software/Skills/Training: Peoplesoft, MS Office, Excel, Google Analytics, Salesforce, Sakai, Canvas, Prezi, Slack, WordPress, Avid, Tableau, Project Management, Budgets, Employee Selection, Employee Grievance, Staying Healthy in a Changing Environment, Sexual Harassment, and Violence in the Workplace, Building Supportive Communities: Clery Act and Title IX, Harassment and Discrimination Prevention Certificate, Diversity: Inclusion in the Modern Workplace

EDUCATION & PROFESSIONAL DEVELOPMENT

Doctor of Philosophy in Global Leadership and Change, Pepperdine University (May 2022)
Master of Business Administration Entrepreneurship, Mount Saint Mary's University (December 2012)

Bachelor of Science Film and Social Justice, Mount Saint Mary's University
Certificate in Effective College Instruction, American Council on Education, Association of College and University Educators

LEADERSHIP AWARDS

Certificate of Recognition Leadership in Higher Education, Los Angeles Mayor Eric Garcetti
Glen and Gloria Holden Scholarship, established in 1987, by the Holden Foundation Enterprise
Outstanding Service Award MBA Steering Committee, Mount Saint Mary's University

LEADERSHIP EXPERIENCE

Advisor MSMU International Business Honor Society Sigma Beta Delta
Advisory Board Member Opioid Overdose Reversal Drug Project, Torralva Medical
Therapeutics
Board Member MBA Alumnae Professionals (MAPS), Mount Saint Mary's University
Board Member and Delegate Los Angeles Local, SAG-AFTRA Union
Committee Leader Financial Evaluation Committee, Junior League of Los Angeles

UNIVERSITY PRESENTATIONS

Invited Speaker "Team Dynamics" Graduate Studies for MSMU MBA Cohort
MBA Faculty, Student and Alumni Presentation "Technology in 21st Century"
MBA Faculty, Student and Alumni Presentation "Proven Strategies for Presenting"
Invited Speaker "Leadership" for MSMU MBA Cohort Reception
Business Colloquium Host in China for MSMU MBA Cohort
MSMU Undergraduate Presentation "How to Break into the Film and Television Unions"

ABSTRACT

While the idea of corporate responsibility emerged in the 1950s and 1960s, awareness of the ideas that comprise Corporate Social Responsibility (CSR) has increased over the last few years. Although there are numerous CSR reviews published, and despite increasing public awareness regarding CSR, a unified definition and framework remain elusive. The problem is that many leaders do not understand CSR and are simply not integrating it into their strategic management process. The purpose of this qualitative research case study was to explore and examine consistencies and inconsistencies in the application and mechanisms of CSR by examining the extent that CSR activities are being implemented in various companies. The study examined the concept of CSR and investigated what CSR activities are being used and how corporations are implementing them into practice. The literature review presents a stakeholder analysis, an ethical and transformational relationship, a process for organizational interest and evaluation, and examines the firm Bayer AG. The case study parameters include two methods: Interviews and documentary analysis. With the purpose of answering the primary research question for this study and utilizing the method of data collection for this qualitative case, 10 participants were contacted and interviewed with approved semi-structured open-ended questions. The interview process explored and analyzed targeted CSR stakeholders' activities, beliefs, and understanding. After collecting, analyzing, and reflecting upon the data collected, the researcher generated or inductively and inductively developed four prominent themes. Implications of these findings, final thoughts, and the researcher's application of a conceptual framework was created in the hope that this manuscript contributes to the literature on CSR.

Keywords: corporate social responsibility, CSR, corporate citizenship, corporate governance, environmental, social, governance, ESG, ethical leadership, transformational leadership, stakeholder engagement, sustainability

Chapter 1: Introduction

Chapter Overview

This chapter is structured as an introduction to a research investigation. It was conducted within the framework of a qualitative research design. The researcher focused on examining a specific problem using a case study approach to seek clarification of Corporate Social Responsibility (CSR) in practice. The researcher's intent and the importance of studying the problem are crucial to uncover the consistencies and inconsistencies in the application and mechanisms of CSR. Throughout this study, the researcher was committed to put forth tangible contributions and information that offered a lasting value to firms and a social benefit to stakeholders. The researcher presents a problem and purpose with an outline of the process, key terms, and definitions within the study. In addition, the chapter shows an analysis of relevant theories to initiate a new paradigm through the explanation of a conceptual framework. The theoretical framework introduces and describes the case study methodology that offers an overarching research question. Chapter 1 encompasses the limitations and delimitations, the researcher's assumptions and positionality, and the organization of the study. The background of the study will be explained in the next section.

Background of the Study

Historically, the motivating force behind entrepreneurial activity and the creation of businesses was solely the potential for profit. In the 21st century, however, firms must look far beyond this conventional economic aim. These days, consumers, government agencies, and interest groups look for corporations to integrate their policies and practices into a model that combines pro-social and environmental responsibilities, CSR, together with their pursuit to maximize profit (Shum & Yam, 2011). Although numerous CSR reviews are published, a unified

definition and theoretical framework remain elusive (Campbell, 2007; Lee, 2008; Sheehy, 2014). Despite this, there appears to be a common recurring theme within the literature: that corporations are responsible to their stakeholders ahead of turning a profit (Carroll, 1999; Garriga & Melé, 2004; Rowley & Berman, 2000). Future economic success requires leaders and managers to focus more and more on the concerns of their stakeholders.

In today's globalized world, CSR represents a means of expecting, interpreting, reflecting, and evolving collective interests and values whereby firms are encouraged to enact change (Chandler, 2020). The logical expectations of CSR emphasize that businesses meet the needs of their stakeholders voluntarily to minimize operational and financial measures (Chandler, 2020). Organizations that implement a rational perspective within their industry stand to gain a competitive advantage if they operate responsibly and with the highest level of ethics. This process involves effectively incorporating ethics into short and long-term decision making and declaring a responsibility to stakeholders ahead of turning a profit. The international community made efforts to establish a "guiding," unifying framework for corporations to work within globally (International Organization for Standardization [ISO] 26000, 2020). In 2010, the ISO created ISO 26000, which is now recognized as the international standard for CSR (ISO 26000, 2020).

Rapidly growing multinational corporations (MNCs) are at the center of the intricate ever-changing governance that oversees the global economy. This growth coupled with the lack of international rules and limited domestic regulation has accelerated the need for MNCs to address the impacts of their activities worldwide through,

Alternate forms of rulemaking in two distinct realms: informal, nonbinding standards and principles of conduct promulgated by domestic regulators in consultation with each other

and with MNCs and other nonstate actors, often referred to as international “soft law”; and, self-regulation by MNCs through private rules and standards (Park & Berger-Walliser, 2015, pp. 255–56).

These private and public forms of rulemaking are guided by international norms and influenced by the contemporary normative social values of all stakeholders through CSR. The rise of these soft laws and private self-regulation are in part due to the complexity involved with regulating businesses in a globalized economy (Park & Berger-Walliser, 2015).

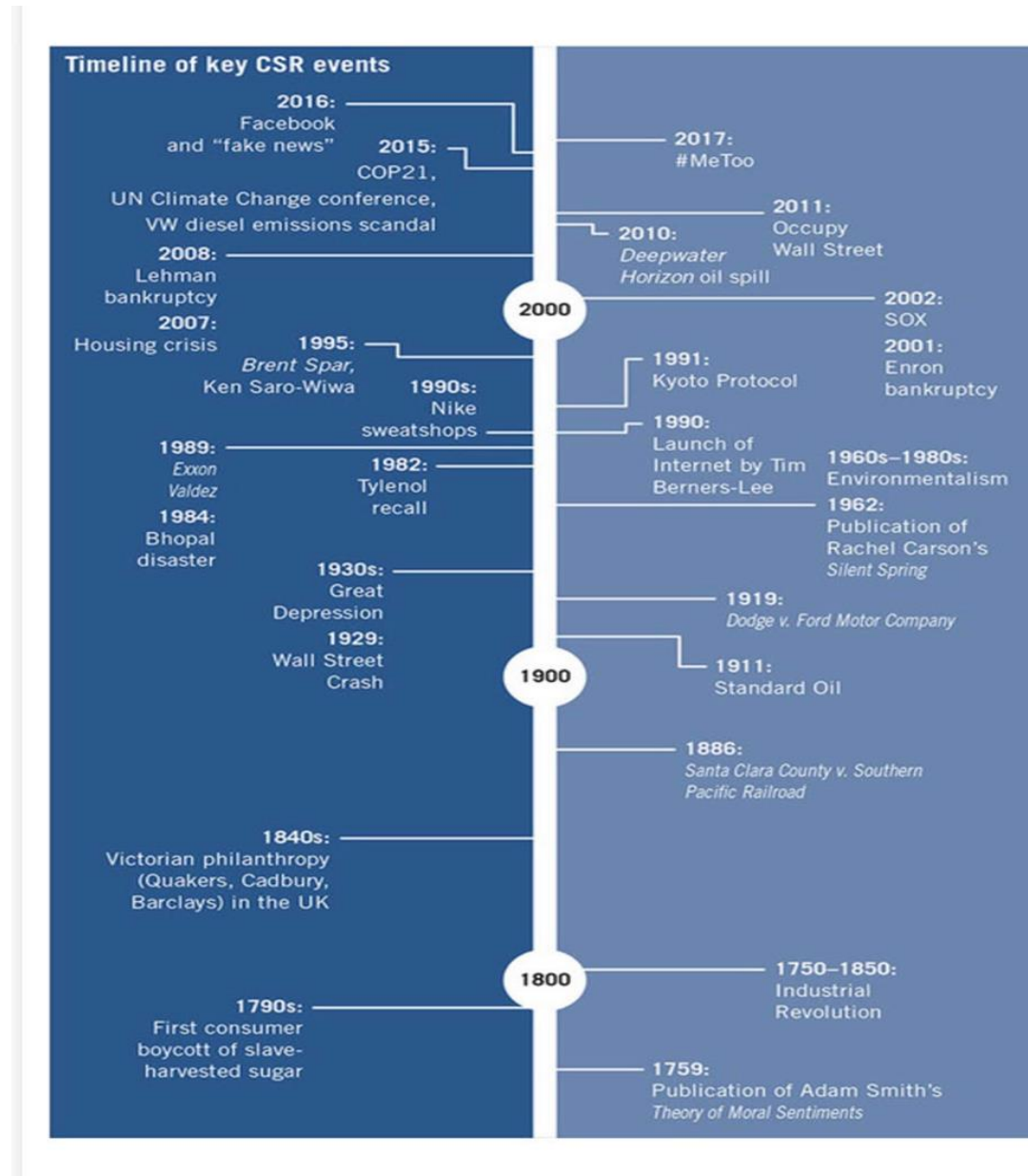
While the idea of corporate responsibility emerged in the 1950s and 1960s, awareness of the ideas that comprise CSR has increased over the last few years. Particularly, it “has grown with the spread of socially responsible investing, the attention of nongovernmental organizations (NGOs), and ethics training within organizations” (Boundless Management, n.d., p. 1). Of late, MNCs, motivated by executives, managers, shareholders, and other stakeholders, have risen to the occasion to implement CSR. “The concept and ambit of CSR have exponentially increased in the recent past particularly during the outbreak of the novel coronavirus disease (COVID-19) which was declared as a pandemic by the World Health Organization (WHO) on November 3, 2020” (Sharma, 2020, p. 29). Figure 1 illustrates a timeline of events over the centuries that have defined the progress of CSR (Chandler, 2020).

Although there are numerous CSR reviews published, and despite increasing public awareness regarding CSR, a unified definition and framework remain elusive. In fact, “despite its long history, no consensus has been developed among the industry participants, academics or other interested parties” (Sheehy, 2014, p. 625). Sheehy (2014) argues that given the legal, financial, and political investments involved defining CSR remains essential and urgent, however. According to Professor Sheehy (2014), “the ubiquity of the term CSR threatens its

carrying any distinctive meaning” (p. 625). One reason for this ambiguity is that scholars examine CSR through myriad disciplinary and theoretical lenses (Carroll, 2000; Garriga & Melé, 2004; Wahba, 2008).

Figure 1

Timeline of Key CSR Events



Note. From *Strategic Corporate Social Responsibility: Sustainable Value Creation* (5th ed., p. 10), by D. Chandler, 2020, Sage Publications. Copyright 2020 by Sage Publications.

Yet another explanation is simply the “complications surrounding the definitional enterprise” (Sheehy, 2014, p. 643). Sheehy concluded that the mutually recognized definition of CSR was simply “international private business self-regulation” (Sheehy, 2014, p. 635). In practice, CSR implementation can benefit corporations by creating a competitive advantage and by building a positive reputation that can allow them to recruit and retain top talent. This process contributes to a positive view of the company by all stakeholders (Moratis, 2016).

A firm’s responsibility extends to a broad swath of stakeholders. When stakeholders view corporations as authentic and ethical, they are more likely to want to engage with that firm, typically resulting in positive economic outcomes. Stakeholders are still unclear as to what most companies are doing when they say they are implementing CSR. Stakeholders expect more than just a statement, they want to see action. They are looking for evidence that their favorite brands are taking action and making a social impact through their application of CSR activities and engaged communities. Responsive and effective leaders who can incorporate the concerns of various groups from employees to governments to customers are more capable of answering important policy questions that guide the direction of the firm (Freeman, 1984).

Ethical and transformational leaders need to take the first step toward choosing and implementing a CSR model that integrates ethics with strategy in hopes that employees will support change and follow their lead. On the one hand, leaders must be ethical because followers are influenced by and trust ethical leaders. Their moral example improves the ethical conduct of followers, which further promotes a moral corporate climate. On the other hand, leaders must also be transformational because CSR requires procedural change and improvement in followers’ performance. Bayer AG was selected for the study because Bayer AG’s leadership began a quest for transformational CSR solutions to balance out economic success with social conscience and

environmental stewardship. Since January 1, 2020, Werner Baumann has been the Labor Director of Bayer and its Chief Sustainability Officer. The Chief Sustainability Officer's role is to assess corporate policies, CSR strategies and actions, targets, progress indicators, and system of management. Baumann established a new sustainability council of independent experts with unbiased perspectives to help create a new strategic approach to inspire innovation and facilitate change (Bayer, 2020a).

Bayer AG's acquisition of Monsanto brought massive financial and reputational risk due to the number of pending lawsuits related to glyphosate exposure. Throughout 2018, Bayer lost 41% of its market capitalization value (Dolmetsch, 2020). As a consequence, stakeholders and shareholders lost trust in the leadership team at Bayer. This dramatic decrease in the degree in which Bayer could yield profit negatively impacted the company's ability to provide adequate returns to its investors, thus reducing the likelihood of obtaining additional investments to further the research and development vital to Bayer's future success. Reduced consumer confidence compounded this problem leaving the company with no alternative but to reevaluate how they integrate ethics and strategy into their CSR management process. Bayer AG is an MNC that thrives to create a culture of accountability. The researcher was able to review Bayer AG's process through online text and image analysis to make comparisons from the types of programs, stakeholders, divisions, and leadership within its institutions.

The researcher also designed interview questions to conduct interviews. Participants are those that are in key decision-making positions from mid-level to C-Suite within U. S. organizations including government and nonprofit institutions. The sample size will be 10 participants and the questions will support demographic data collection that relate to various CSR activities. Therefore, the researcher will set out to study and investigate the consistencies

and inconsistencies in the application and mechanisms of CSR to seek clarification and to “generate or inductively develop a theory or pattern of meaning” that will assist leaders and senior managers attempting to create a culture of accountability by integrating ethics to enhance their CSR management process (Creswell, 2014, p. 8).

Problem Statement

Currently domestic and international firms are rapidly developing awareness surrounding CSR. This is driven primarily by stakeholder expectations that businesses consider the impacts of their activities, as well as, by the growing body of literature that demonstrates that economic success is invariably linked to Corporate Social Performance (CSP; Waddock & Graves, 1997). Wood (1991) claimed that businesses should incorporate ethics at the strategic planning level, not only, to improve economic performance, but also, because it was the “right” thing to do. Building on Wood’s work, Key and Popkin (1998) posited that corporations genuinely look to use ethical principles to guide their conduct and behavior doing well by doing good for their communities creating a positive feedback loop.

Nevertheless, stakeholders are becoming increasingly distrustful of the motivations behind CSR (Chun, 2016). Far too often, corporate philanthropic activities are perceived as disingenuous because they lack emotion and empathy. As such, people often perceive that corporations only engage in CSR for economic advantage or because they feel it is expected of them. Subsequently, corporate CSR activities come across as cold and calculated, void of feeling. The problem is that many corporations are simply not integrating ethics into their strategic management process and CSR goals and activities. Therefore, in order to be perceived as authentic, corporations must integrate ethics into their strategic management process to

enhance their CSR goals and activities to construct a new culture of accountability that starts from the top, but that includes everyone within the organization (Chun, 2016).

Purpose Statement

The purpose of this qualitative research case study was to explore and examine consistencies and inconsistencies in the application and mechanisms of CSR by examining the extent that CSR activities are being implemented in various companies. The study aims to offer a contribution to both theoretical and empirical research to “generate or inductively develop a theory or pattern of meaning” that will assist leaders when developing a CSR management process (Creswell, 2014, p. 8).

The case study parameters include two methods. The first is document analysis which is offered in Chapter 2 within the literature review along with the MNC, Bayer AG, selected for this study. The second method includes conducting interviews, which are described in Chapter 3 along with the description and parameters for the participants.

Significance of the Study

The significance of this study was to seek clarification regarding the application and mechanisms of CSR. The intended outcomes were to identify if: (a) CSR activities are being implemented by conducting data triangulation; (b) there is a relationship between CSR activities and the demographics of the firm; and (c) firms are integrating ethics into their strategic management process to enhance their CSR goals. In order to be perceived as authentic, organizations must integrate CSR activities into their strategic management process to enhance their CSR goals and create a new culture of accountability that starts from the top, but that includes everyone within the organization (Chun, 2016).

This research aims to address the lack of a standard for applying CSR in U.S. organizations and proposes a conceptual model that supports the literature and theoretical framework (Chandler, 2020). In 2020, Joshua Margolis of Harvard Business School conducted research on the relationship between a firm's economic performance and CSR. He concluded that although there is scant evidence that a firm's CSR can predict performance, there is ample evidence to suggest that the inverse is true—firm performance can often predict CSR (Chandler, 2020). Simply put, while CSR may not directly improve economic performance, it often does lead to greater CSR. The difficulty finding a causal link between CSR and firm performance lies in the inadequacy of the tools and methods currently available to measure a firm's CSR entire profile. While advancements are accelerating, there is not a suitably complete means of measuring the totality of firm's CSR. Until scholars arrive at, and then agree upon such a measure, it remains impossible to justify whether CSR activities correlate positively or negatively with firm performance (Chandler, 2020).

Definition of Terms

For this study, the following terms serve to be a reference guide throughout the research. Many of these terms may be known; however, they are defined relative to the context of this study.

- *Accountability*: Taking responsibility for actions and making decisions with the intent of explaining them if needed (Oxford Dictionary, n.d.). For the purpose of this study, the term accountability determines how an MNC is demonstrating transparency when it serves the demands and needs of its stakeholders (Chandler, 2020).
- *Compliance*: The act or process of a firm conforming to a demand, proposal, or regimen (Merriam-Webster, 2022a). For the purpose of this study, the term compliance

determines moral, ethical, and legal actions taken by MNCs to conform to existing laws and regulations to improve CSR (Chandler, 2020).

- *Corporate social performance (CSP)*: Financial performance positively coupled with the impact of stakeholder expectations and good management (Waddock & Graves, 1997). The benefit a firm gains from implementing CSR measures through traditional accounting and finance metrics (Chandler, 2020). In context of this study, CSP calculates a MNCs social impact on all stakeholders when it proactively conforms to economic, legal, ethical, and discretionary responsibilities (Carroll, 1979).
- *Corporate social responsibility (CSR)*: When MNCs are responsible to stakeholders needs while stakeholders mutually hold firms accountable for their actions (Chandler, 2020). For the purpose of this study, the term CSR encompasses multiple definitions that apply five dimensions, which are environmental, social, economic, voluntary and offer a stakeholder dimension to understand how CSR is socially constructed in a specific context to take into account when developing ethical business strategies (Dahlsrud, 2008).
- *Corporate social responsiveness*: CSR goals achieved in response to demands made by stakeholders (Chandler, 2020). For the purpose of this study, the main premise of corporate social responsiveness is to generate CSR goals that include being responsible to stakeholders and a responsiveness to CSR policies and actions regardless of the MNCs financial performance (De Bakker et al., 2005)
- *Ethical Decision Making*: A group of people within an organization making decisions that are morally right (Merriam-Webster, 2022b). For the purpose of this study, the term

ethical decision making is the actions people in a MNCs take in order to incorporate ethical theory into their decision-making process (Chandler, 2020).

- *Ethical leadership*: For the purpose of this study, the term ethical leadership is respect for ethical beliefs and values and others' dignity and rights and related to concepts such as trust, honesty, consideration, charisma, and fairness (Thiroux & Krasemann, 2012).
- *ISO 26000 Corporate Social Responsibility*: For the purpose of this study, the term CSR is defined by the ISO 26000 as a way of common understanding of social, cultural, legal, political, environmental, and organizational diversity that consists of a creation of international behavior norms. ISO 26000 has seven core topics of social responsibility that are known collectively as the holistic approach that is interdependent on the seven modules. These seven areas are: (a) organizational, which includes governance, (b) human rights, (c) labor practices, (d) environment, (e) fair operating practices, (f) consumer issues, and (g) community involvement and development (ISO, 2018).
- *Stakeholders*: Organizations are made up of people in addition to its owners, various key actors, and social groups along with various entities that have direct or indirect interest in the performance of the company (Martín-de Castro & González-Masip, 2021).
- *Stakeholder engagement*: For the purpose of this study, the term stakeholder engagement refers to groups that possess a capacity to affect a firm or MNC: animals, civil society, communities, consumers, customers, employees, farmers, government, industry leaders, investors, legislators, lenders, organizations, patients, public entities, regulators, shareholders, suppliers, tax authorities, unions, society in general and the natural environment (Mitchell et al., 1997; Uzoma Ihugba, 2014).

- *Sustainability efforts*: Seek to make a positive impact on the environment, their communities, and the larger society (Boundless Management, n.d.). For the purpose of this study, sustainability efforts provide a positive impact using present day development standards that will not compromise the needs of future generations conducting sustainable activities (Park & Berger-Walliser, 2015).
- *Transformational leadership*: Transformational leadership is a concept that describes how some individuals can have such an impact that they fundamentally transform people and change an organization (Burns, 1978). For the purpose of this study, the main premise establishes that transformational leadership verified that a strong relationship with follower beliefs in the stakeholder view of CSR, and that the followers of such leaders believe in socially responsible actions and the engagement of multiple stakeholder groups, which are critical to organizational effectiveness (Groves & Larocca, 2011).

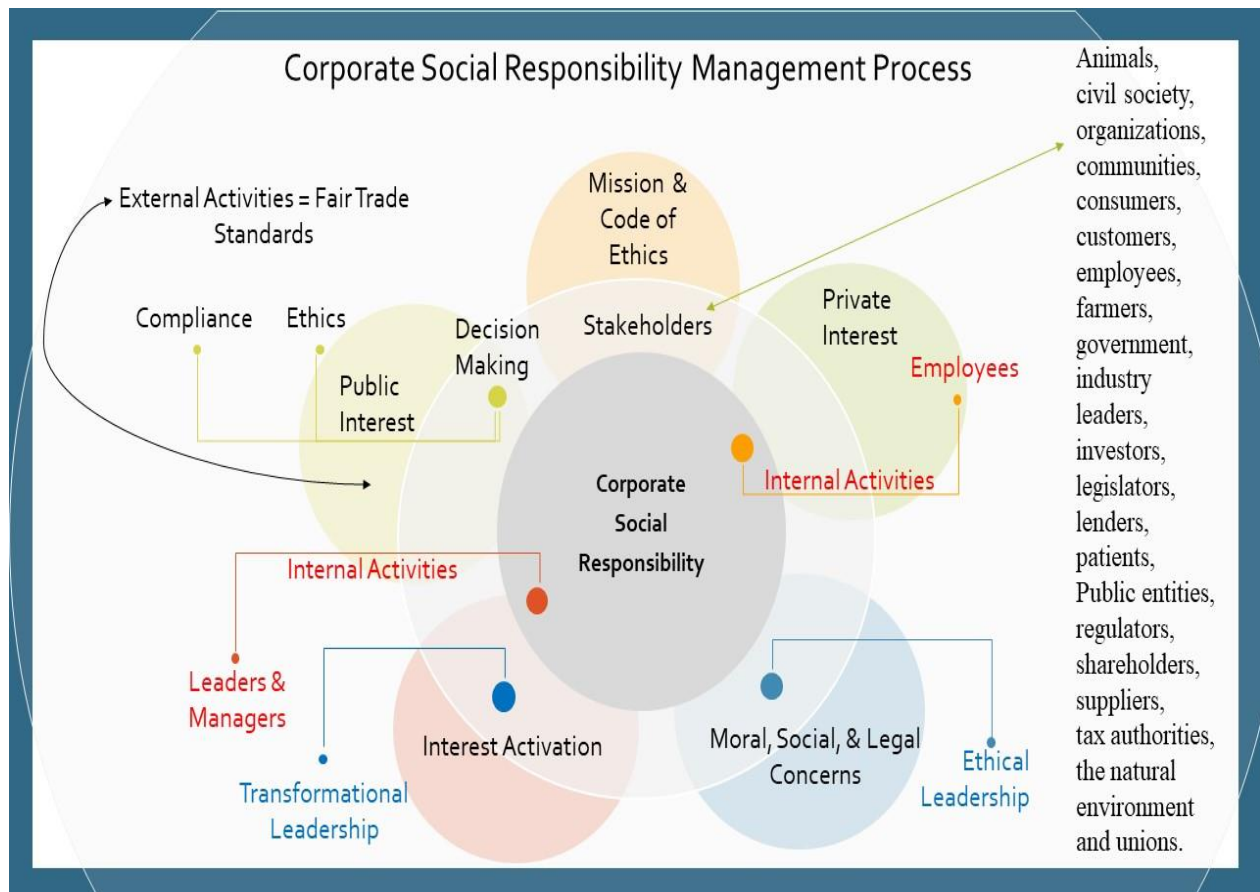
Conceptual Framework

The variables that will be discussed within the conceptual framework for the study relate to a management process that incorporates CSR. The process includes internal and external stakeholders because they are linked to ethical decision-making. The internal activities relate to the decisions made by leaders and managers that affect the private interest of the firm including the mission and its employees. The external activities encompass a standard of decision-making that involves the public interest as it relates to fair trade standards, ethics, and compliance. The management process incorporates the Organizational Interest Evaluation Process (OIEP) which provides a guide to effective short and long-term decision making, so U.S. organizations can

utilize the three components: Interest Identification, Analysis, and Activation (Key & Popkin, 1998). Figure 2 illustrates the conceptual framework for the study.

Figure 2

Conceptual Framework for the Study



Note. Corporate Social Responsibility Management Process was created to show how ethical decision-making implemented by transformational leaders affect the internal and external stakeholders and improve CSR activities that impact the environmental.

Theoretical Framework

The aim of this study was to provide vivid descriptions of the consistencies and inconsistencies in the application and mechanisms of CSR within individual institutions as well as make comparisons across types of programs and types of institutions. The qualitative researcher used a case study methodology for investigating CSR because it was the most

applicable qualitative design method available to develop an in-depth analysis of the phenomenon due to the definitional complexity and ambiguity of CSR. The researcher's philosophical beliefs, which are closely correlated to the constructivist paradigm or worldview, influenced the decisions made in the research process. Central to the constructivist worldview are the concepts of "understanding, multiple participant meanings, social and historical construction, and theory generation" (Creswell, 2014, p. 6). The researcher collected and studied various empirical materials in their natural context and settings in an attempt to generate or inductively develop a theory or pattern from the meanings others have constructed about CSR. (Creswell, 2014; Denzin & Lincoln, 2007).

Semi-structured interviews were conducted with predominately open-ended questions. The researcher reviewed the data and generated or inductively developed a theory or pattern of meaning. Table 1 depicts Jago's (2022) *Conceptual Framework for Theoretical Frameworks* (under review) as previously described for this study. The overall structure and approach was developed by the researcher to conduct this study.

Table 1

Conceptual Framework for Theoretical Frameworks

| Goal | Approach | Philosophical/ Worldview | Methodology | Method | Instrument |
|------------|-------------|-----------------------------|-------------|---|--|
| To examine | Qualitative | Constructivist | Case Study | Interviews and Documentary Analysis | Interview Protocol and Documentary Rubric |

Note. Adapted from *Conceptual Framework for Theoretical Frameworks*, by M. Jago, 2022.

Research Question

The following overarching research question is the basis for this qualitative case study. This question served as the foundation to achieve the objectives of this study: What are the

consistencies and inconsistencies in the application and mechanisms of Corporate Social Responsibility? The 12 interview items and subsequent documentary analysis will guide the answer to this research question.

Limitations

Probable limitations of the research could occur within the study design and from the researcher's potential bias. Limitations of the case can also occur from systemic bias that cannot be controlled and may well affect the outcome of the research process and findings (Creswell & Creswell, 2018). Because a case study involves the conduct of an individual, a group, or organization there is always uncertainty about the general validity and findings of that particular case study (Simon & Goes, 2013). Case study methodology, due to sample, size inherently indicates that generalization of the results may not be possible.

This qualitative study was conducted using case study analysis to examine if CSR activities are being implemented using data triangulation. "Because qualitative research occurs in the natural setting it is extremely difficult to replicate studies" (Wiersma, 2000, p. 211). Therefore, CSR practices within a company may depend on how the firm disseminates that information and the respondents' understanding of said policy. There is a limited number of studies and resources that define CSR, relating concepts, and its growing importance for firms. The limitations that the researcher might encounter include the availability of data, securing permission, and obtaining the sample (Kumar, 2014):

- This study is limited to those that are in key decision making positions from mid-level to C-Suite within U. S. organizations including government and nonprofit institutions.
- CSR could have different meanings to those mid-level to C-Suite respondents based on their current personal and work experiences.

- Participants are asked to volunteer and participate in the interview process, data collection, and coding, so this study is only those participants who were asked to volunteer in the study.
- Further studies may need to be conducted on CSR because the researcher only interviewed a limited number of people within a few organizations and had access to a narrow scope of details and data.

Delimitations

The researcher established the objectives and boundaries of this study. Theofanidis and Fountouki, (2019) claims that the researcher can control delimitations because they are predominantly related to the study's theoretical background, objectives, research questions, variables, and study sample. Delimitations are a comprehensive ordering of the thought processes that inform the scope of the study. They are neither positive or negative; delimitations simply relate to the research design and foundation of the philosophical basis (Simon, 2011). When conducting research, the sample size was between 10 participants. The case study parameters included two methods. The first was document analysis that is offered in Chapter 2 within the literature review. The second method included conducting interviews, which will be described in Chapter 3 along with the description and parameters for the respondents.

Assumptions

This study assumed the respondents would offer honest answers to the interview questions asked within a setting void of social pressure. The assumption was that those who participated in the interview process would be open and forthcoming when they provided answers to the questions. While designing the study, the researcher assumed that the respondents had a general awareness of the definition of CSR and subsequent CSR activities. Another

assumption on the part of the researcher was that companies may not be utilizing CSR correctly. Within the hierarchy or structure of an organization, the average employee may have a different perspective on whether CSR activities implemented are affective compared to those mid-level to C-Suite employees who have not been involved in a culture that has established a need for CSR and CSR activities. It was assumed that those who participated in the interview process would be working in an environment where the culture is supportive of CSR during Covid or at any given time. The data analysis process was conducted without the influence of prejudice or bias. The interview questions align with the primary research question and have been peer reviewed by expert reviewers and member checkers who were not part of the study.

Positionality

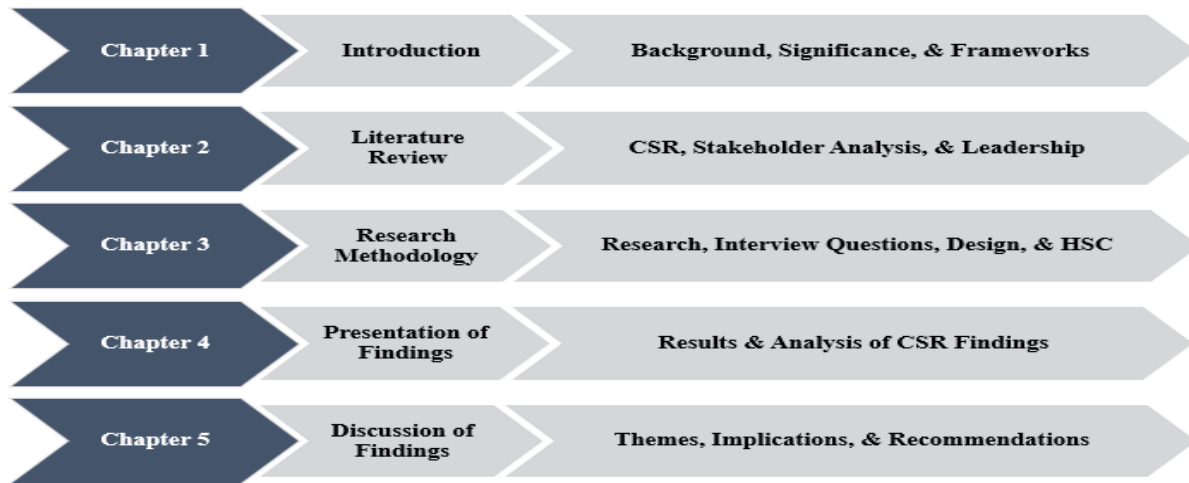
Over the past eight years, the researcher has worked as an adjunct and full-time professor and as the associate director of outreach for an MBA program at a Liberal Arts University in Los Angeles, CA. During this time, the researcher taught undergraduate and graduate level courses in Consulting, Leadership, Marketing, and Social Media Marketing. Components of those courses led to the researcher's interest in CSR since marketing reveals that some brands incentivize their products to encourage consumers to purchase goods based on a clever advertising system under the guise that the brand practices CSR. However, after reviewing numerous case studies, through the lens of an instructor and researcher, it was found that many of the brands are not transparent with the actual activity or description of the products they promote. Thus, the researcher's positionality was driven by observations and the collective understanding of the marketing process created by firms.

Organization of the Study

This study was organized into five chapters (see Figure 3). Chapter 1 is an introduction to the research study. Chapter 2 offers a comprehensive literature review on CSR topics that are central to this research study. Chapter 2 begins by analyzing and making sense of the vast literature regarding CSR, examines the meaning of the term, explains CSR in context, and clarifies the importance of ethical and transformational leadership in choosing and implementing CSR strategies and policies. Furthermore, it conveys the historical context and defines the internal and external stakeholders associated with CSR.

In Chapter 3, the researcher describes the case study methodology used to address the primary research question. The qualitative study sets forth the research method and proposes the sampling technique. It also establishes the interview protocol and the conduct for interaction with human subjects to support ethical practices. The researcher conducted documentary analysis and data collection (interviews) to support the case study parameters.

In Chapter 4, the researcher presents the results of the study and identifies the themes from the data. This comprehensive evaluation describes the outcome relative to the understanding of CSR and the activities performed. In Chapter 5, the researcher describes the findings and conclusions to address the research question. The study concludes with a discussion of implications and recommendations for future research.

Figure 3*Organization of the Study***Summary**

The purpose of this qualitative case study was to examine the consistencies and inconsistencies in the application and mechanisms of CSR and to examine the extent that CSR activities are being implemented in various companies and industries. First, the researcher presented the background, problem, purpose, and significance of the study. Then, as an entry point into the field of CSR, the researcher provided a concise definition of terms. Next, to enhance understanding, the researcher defined the conceptual and theoretical framework for the study and presented a statement of the primary research question used to investigate the consistencies and inconsistencies in the application and mechanisms of CSR. After that, the researcher identified the limitations, delimitations, assumptions, and positionality of the study. Finally, the researcher summarized the goal of the study: to seek clarification and to “generate or inductively develop a theory or pattern of meaning” that will assist organizations when they are creating a culture of accountability by integrating ethics to enhance their CSR management process (Creswell, 2014, p. 8).

Chapter 2: Literature Review

Chapter Overview

This chapter comprises an extensive analysis of the relevant literature on CSR. The researcher's aim was to examine the concept of CSR and investigate what CSR activities are being used and how corporations are implementing them into practice. Additionally, the researcher made use of the literature to compare how U.S. firms' CSR activities differed from those outlined by the ISO standardization and that of Bayer AG. The chapter presents a stakeholder analysis, an ethical and transformational relationship, and a process for organizational interest and evaluation. The researcher addresses gaps in the literature and offers suggestions on how those gaps might be addressed.

Context

The purpose of this qualitative research case study was to seek clarification regarding the consistencies and inconsistencies in the application and mechanisms of CSR by examining the extent that CSR activities are being implemented in various companies. The case study parameters include two methods. The first is documentary analysis which is offered within the literature review along with the MNC, Bayer AG, selected for this study. The second method was interviews which will be described in Chapter 3 along with the interview questions that correspond to the overarching research question.

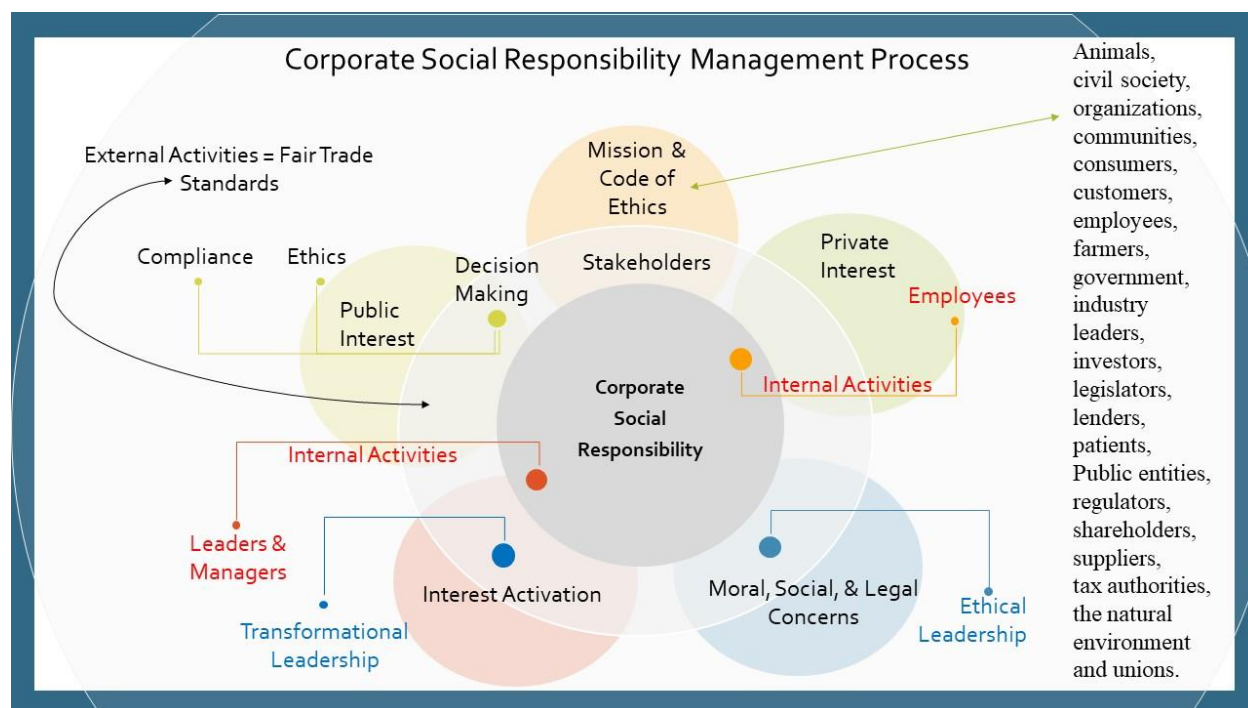
Conceptual Framework

The researcher designed a model to support the implementation of a CSR management process. The variables were created within the conceptual framework for the study. The process includes internal and external stakeholders because they are inevitably linked to MNCs. The internal activities relate to the decisions made by leaders and managers that affect the private

interest of the firm including the mission and its employees. The external activities encompass a standard of decision-making that involves the public interest as it relates to fair trade standards, ethics, and compliance. The management process incorporates the organizational interests of the firm and an evaluation process which provides a guide to effective short and long-term decision making, so MNCs can utilize the three components: Interest Identification, Analysis, and Activation (Key & Popkin, 1998). Figure 4 illustrates the conceptual framework for this study.

Figure 4

Conceptual Framework for the Study



Note. Corporate Social Responsibility Management Process was created to show how ethical decision-making implemented by transformational leaders affect the internal and external stakeholders and improve CSR activities that impact the environmental.

Theme 1: Understanding Corporate Social Responsibility

Rapidly multinational corporations (MNCs) are at the center of the intricate ever-changing governance of the global economy. However, according to (Mendenhall et al., 2018)

executives of global organizations are not ready to face the complex social, political, ecological, and ethical issues they face in the global context. This coupled with the lack of international rules and limited domestic regulation has accelerated the need for MNCs to address the effects of their activities worldwide through “alternate forms of rulemaking in two distinct realms: informal, nonbinding standards and principles of conduct promulgated by domestic regulators in consultation with each other and with MNCs and other nonstate actors, often referred to as international “soft law”; and, self-regulation by MNCs through private rules and standards” to be responsible global citizens (Park & Berger-Walliser, 2015, pp. 255–256). These private and public forms of rulemaking are guided by international norms and influenced by the contemporary normative social values of all stakeholders through CSR. The rise of these soft laws and private self-regulation are in part due to the complexity involved with regulating businesses in a globalized economy (Park & Berger-Walliser, 2015). It is within this complicated global context where obligations extend beyond economic and legal responsibilities.

Interest in the concept of CSR has increased rapidly in recent years. Particularly, it “has grown with the spread of socially responsible investing, the attention of nongovernmental organizations (NGOs), and ethics training within organizations” (Boundless Management, n.d., p. 1). Of late, corporations have risen to the occasion to implement CSR; “the concept and ambit of CSR have exponentially increased in the recent past particularly during the outbreak of the novel coronavirus disease (COVID-19) which was declared as a pandemic by the World Health Organization (WHO) on November 3, 2020” (Sharma, 2020, p. 29).

Although there are numerous CSR reviews published, and despite increasing public awareness regarding CSR, a unified definition and framework remain elusive. In fact, “despite its long history, no consensus has been developed among the industry participants, academics or

other interested parties” (Sheehy, 2014, p. 625). Sheehy (2014) argued that given the legal, financial, and political investments involved defining CSR remains an essential and crucial task, however. According to Professor Sheehy (2014), “the ubiquity of the term CSR threatens its carrying any distinctive meaning” (p. 625). One reason for this ambiguity is that scholars examine CSR through myriad disciplinary and theoretical lenses (Carroll, 1999; Garriga & Melé, 2004; Waddock, 2004, as cited in Aguinis & Glavas, 2012). Yet another explanation is simply the “complications surrounding the definitional enterprise” (Sheehy, 2014, p. 643). Nevertheless, following an extensive examination of a selection of varying disciplinary definitions, Sheehy concluded that the mutually recognized definition of CSR was simply “international private business self-regulation” (Sheehy, 2014, p. 635).

Moratis (2016) addressed the “epistemological flexibility” of the term regarding the concept itself representing a certain extent of “analytical looseness and lack of rigor” (Moratis, 2016, p. 27). Moratis also pointed to Votaw (1972) for corroboration when Votaw wrote about the brilliant vagueness of the term CSR. In his article, Votaw explained:

The term is a brilliant one; it means something, but not always the same thing, to everybody. To some, it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in an ethical sense; to still others, the meaning transmitted is that of “responsible for,” in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for “legitimacy,” in the context of “belonging” or being proper or valid; a few see it as a sort of fiduciary duty imposing higher standards of behavior on businessmen than on citizens at large. Even the

antonyms, socially “irresponsible” and “non-responsible” are subject to multiple interpretations (Votaw, 1972, p. 25).

Not only does the epistemological flexibility and ambiguity create a conundrum, but also, the evolutionary nature shaped by the contemporary issues of the time in which CSR is applied can be challenging. The shifting and evolving stakeholder perception of CSR in practice can be problematic when trying to nail down a lasting concrete definition. In essence, the vagueness and flexibility of the term CSR make it attractive for “application in practice, and predictably, vulnerable for harsh academic critique” (Moratis, 2016, p. 28). See Table 2 for a chronological history of important moments in the evolution of the meaning of CSR.

Table 2

Corporate Social Responsibility Chronology

| Authors | CSR Concepts |
|-------------------------------------|--|
| Bowen, 1953 | Howard Bowen was one of the first authors to define CSR in his book, <i>The Social Responsibilities of the Businessman</i> , as an objective of a firm to follow the actions, policies, and decisions and values for the welfare of society. |
| Heald, 1957 | Morrell Heald defined CSR as acknowledgement by corporate managers that they have an obligation to society in which they operate, not only, to maximize economic performance, but also, for humanitarian and societal reasons. |
| Davis, 1960 | Building on Heald’s work, Keith Davis described CSR as corporate decisions and actions that go beyond the direct economic or technical interests of a firm. |
| Frederick, 1960; Frederick, 2006 | William C. Frederick argued that businesses should operate according to societal expectations organizing the means of production to improve total economic and social welfare of the community. |
| Walton, 1967 | Clarence C. Walton highlighted the importance and closeness of the relationship between corporations and society and defined CSR as a process where senior management makes decisions and pursues goals with these relationships in mind. |
| European Commission, 2011 | In 1971, a Committee for Economic Development study introduced the concept of “enlightened self-interest” to the CSR debate arguing that it was crucial for businesses to balance social and economic interests at their discretion. |

| Authors | CSR Concepts |
|-------------------------------------|---|
| Moratis, 2016 | In the 1960s and 1970s, Milton Friedman proposed that the only responsibility corporations had to society was to increase profits without engaging in deception or fraud. According to Friedman, only people could have responsibilities, not corporations. |
| Davis, 1973 | Keith Davis developed the Iron Law of Responsibility claiming that businesses received their authority and legitimacy from the society in which they operate. If firms do not act responsibly, society can revoke this power. |
| Sethi, 1975 | A CSP framework developed by Prakash S. Sethi classified corporate behavior into distinct dimensions: social obligation, social responsibility, and social responsiveness. |
| Carroll, 1979 | In 1979, Archie Carroll developed a theoretical model where corporate social responsiveness and social issues comprised the main epistemology for corporations to act responsibly. |
| Carroll, 1983 | Archie Carroll's definition of CSR separated corporate behavior into four distinct parts: economic, legal, ethical, and voluntary or philanthropic. It put ethics at the core. |
| Wartick & Cochran, 1985; Wood, 1991 | Scholars Steven L. Wartick and Philip L. Cochran, and then later Donna J. Wood improved on Carroll's CSP framework focusing on principles, policies, and outcomes. |
| Jones, 1980 | Thomas M. Jones added to the debate emphasizing the voluntary nature of CSR and the importance of stakeholders. |
| Freeman, 1984 | Edward R. Freeman expanded on the idea of stakeholder thinking from a strategic management perspective. Cementing stakeholder thinking as a prominent feature in the field. |
| Donaldson, 1982 | Thomas Donaldson developed a normative version of stakeholder theory focused on morals and normative commitments. |
| Donaldson & Preston, 1995 | Thomas Donaldson and Lee E. Preston argued that the three aspects of stakeholder theory were mutually supportive, but that the normative base was fundamental and most critical. |
| Carroll, 1991 | Archie Carroll established the foundational and most widely cited definition of CSR based on his four-level pyramid of responsibilities. The definition included economic, legal, social responsibility, and discretionary responsibility (e.g., philanthropy). |
| Elkington, 1994 | John Elkington formulated the concept of Triple Bottom Line (People, Planet, Profit) and explained how these domains are interrelated. He suggested that firms pay equal attention to their economic, social, and environmental activities and impacts. |
| McWilliams & Siegel, 2001 | Abigail McWilliams and Donald Siegel discussed CSR from a theory of the firm perspective as corporate activities that go beyond what is mandated by law or a firm's own economic interests to improve society. |
| Whetten et al., 2002 | David Whetten, Gordon Rands, and Paul C. Godfrey defined CSR as corporate behavior that is in line with societal expectations and morality that is demanded by stakeholders and society. |

| Authors | CSR Concepts |
|--|--|
| Marsden, 2000 | Chris Marsden defined CSR as a firm's concern for its influence and relationships with the community. |
| Arnaud & Wasieleski, 2011; Moratis, 2016 | Chris Marsden's CSR model incorporates a myriad of ideas like the triple bottom line, cultivating stakeholder relationships to increase value, along with monitoring, codes of conduct, and strategic philanthropy along with the use of specialists in the field to guide these actions. |
| Matten & Crane, 2005 | Dirk Matten and Andrew Crane described corporate citizenship as rights granted to businesses by the government that encompass social, civil, and political. These rights are thereby protected by the government. |
| Matten & Moon, 2008 | Dirk Matten and Jeremy Moon observed a distinction between explicit and implicit CSR, and how it varies across the globe based on government, society, and culture. They developed a comparative understanding showing that CSR is more explicit in the US while it is more implicit in Europe. |
| Porter & Kramer, 2006, 2011 | Michael E. Porter and Mark Kramer focused on relationships between businesses and society specifically distinguishing between discretionary CSR and strategic CSR arguing that strategic CSR creates shared value (benefits for society while improving a firm's competitiveness) elevating economic performance while advancing social conditions within the community. |
| Scherer & Palazzo, 2011 | Andres G. Scherer and Guido Palazzo established the concept of political CSR (pCSR) where under the conditions of globalization corporations have assumed social and political responsibilities beyond what is required by law filling the regulatory gap between private and public sectors. |
| Visser, 2011 | Wayne Visser argued that the primary concern of business should be its responsibilities to serve society, enhance wellbeing, and safeguard the environment. |
| Elkington, 2012 | John Elkington established the term "zeronauts" a word that represents leaders who are focused on sustainability by zeroing out the negative social effects and environmental impact of doing business while still achieving economic growth. |
| Trapp, 2012 | Leila Trapp outlined the new roles and responsibilities corporations are willing to assume in order create shared value. From the perspective of shared value, she described the third generation of CSR where corporations consider the social and global impacts of their activities even when those concerns are outside the scope of their core businesses. |
| Chandler & Werther, 2013 | David D. Chandler and William B. Werther highlighted the importance of what they called Strategic Corporate Social Responsibility where CSR is central to a corporation's strategic decision-making process as well as its daily operations. They defined SCSR as: "The incorporation of a holistic CSR perspective within a |

| Authors | CSR Concepts |
|----------------------------|---|
| | firm's strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to achieve maximum economic and social value over the medium to long term" (Chandler & Werther, 2013, p. 65). |
| Carroll, 2015 | In 2015, Archie Carroll deduced that stakeholder engagement and management, business ethics, corporate citizenship, corporate sustainability, and the creation of shared value had all been incorporated into modern CSR. Further, he concluded that each of these concepts had a reciprocal relationship often overlaying one another. Thus, Carroll defined CSR "as the benchmark and central piece for the socially responsible movement" (Andres et al., 2019). |
| Chandler, 2016 | David D. Chandler defined the generation of sustainable value as the main objective of CSR. Chandler's new definition evolved from his previous focus on achievement of value (Chandler & Werther, 2013) to the "optimization of value." (Chandler 2016, p. 248). Within this framework, firms aim to optimize the value created as opposed to maximizing profit. This is accomplished by incorporating SCSR into corporate culture, decision making, as well as day-to-day operations of the firm. |
| Scherer et al., 2016 | Building on previous landmark scholarship on pCSR, Andres G. Scherer et al. defined pCSR as "responsible business activities that turn corporations into political actors by engaging in public deliberations, collective decisions, and the provision of public goods or the restriction of public bads in cases where public authorities are unable or unwilling to fulfil this role" (Scherer et al., 2016, p. 278). |
| Jamali et al., 2017 | Closely linked to pCSR, Dima Jamali et al. explored the application of CSR in developing countries. Their work enhanced the literature by helping scholars understand the application and dynamics of CSR in the global South. |
| Conscious Capitalism, 2020 | Conscious Capitalism is implementing CSR theories and practices by supporting business leaders to run their businesses in a socially conscious manor. They are comprised of a diverse group of professionals oriented around the tenet of achieving a "higher purpose," other than profit, through their unique methods with the common goal of elevating society. The group looks to use Capitalism as a means to solve systemic societal problems both locally and on a global scale. |

Many scholars and stakeholders think having a unified definition and framework is essential because it provides a "foundation...upon which to build further for developing, operationalizing, evaluating and reforming CSR inquiry, scholarship, and practice" (Sheehy,

2014, p. 643). Yet, others remain content with CSR in its current form as a voluntary unfettered endeavor. Even after the ISO, in 2010, developed a global multi-stakeholder comprehensive CSR standard and definition representing a new form of private governance and soft law dealing with corporations' responsibilities to society (ISO 26000, 2020), the definition remains a highly contested concept (Moratis, 2016, p. 27). The ISO defines CSR as a way of common understanding of social, cultural, legal, political, environmental, and organizational diversity that consists of a creation of international behavior norms (ISO, 2018). Nevertheless, following an extensive examination of a selection of varying disciplinary definitions, Sheehy concluded that the mutually recognized definition of CSR was simply "international private business self-regulation" (Sheehy, 2014, p. 635).

To comprehend CSR more broadly and understand its effects on global governance and leadership, one must consider, analyze, and synthesize the myriad distinct definitions presented within the scholarly literature and texts that emerged in the mid-twentieth century and evolved through to present day. Bowen (1953) was one of the first scholars to discuss the relationship between economic objectives and a firm's values within the society in *The Social Responsibilities of the Businessman*. Heald (1957) took this concept a step further, defining CSR as a management's obligation to maximize profit while recognizing its responsibility to act in a constructive and humane manner within the communities it served. In the 1960s, Davis (1960) built upon the previous works to conceive the notion that CSR is the decisions and direct actions of corporate actors that are in part beyond the scope of economic objectives or technical interests. A contemporary of Davis, Walton (1967), went even further identifying and highlighting the linkages between business and society. For Walton, it was clear that social

welfare and corporate success were invariably connected. The idea of interconnectedness carried over into the following decade (Moratis, 2016, pp. 28–29).

In 1971, the Committee for Economic Development commissioned a study that triggered a paradigmatic shift in the discussion about CSR by proposing that firms should seek a balance between their economic interests and the concerns of society. This novel perception of CSR as “enlightened self-interest” by firms enabled the idea to become more broadly accepted by corporations (Moratis, 2016, p. 29). Davis (1973) continued to add breadth to the meaning of CSR when he provided a foundational explanation that CSR, “refers to the firm’s consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm” (p. 312). Davis further claimed that businesses should consider in their decision-making process how their actions will benefit society along with making a profit.

Opposing voices, Friedmanites, for example, claimed that the sole purpose of businesses was to turn a profit and that CSR merely meant that the firm was to do no harm in the process (Moratis, 2016). Ironically, they argued that only people could have responsibilities, not corporations. They believed that businesses should operate within a set of rules owing nothing to the community and society except that which was mandated by law. Today, these corporations are seen as citizens in the eyes of the law, so this claim is moot.

Scholars in the 1970s continued to build on preceding foundational scholarly works. As contemporary issues changed, so did the meaning and application of CSR. Davis continued to expand the definition of CSR with his Iron Law of Responsibility theory in 1973. This law stated that businesses are granted power and legitimacy by society. If they abuse this power by acting irresponsibly, it may be revoked in terms of their license to operate, for example. Sethi (1975) added to the discussion by differentiating between corporate behavior in terms of social

responsibility, social obligation, and social responsiveness. By the end of the decade, building on all his predecessors, Archie B. Carroll developed a CSP model where corporate social responsiveness, social issues, and CSR comprised the main ideas behind determining whether a corporation was socially responsible not. In 1983, Carroll provided the following definition of CSR:

CSR involves the conduct of a business so that it is economically profitable, law-abiding, ethical, and socially supportive. To be socially responsible . . . then means that profitability and obedience to the law are foremost conditions to discussing the firm's ethics and the extent to which it supports the society in which it exists with contributions of money, time, and talent. Thus, CSR is composed of four parts: economic, legal, ethical, and voluntary or philanthropic. (Carroll, 1983, p. 604)

Further advancements in CSP frameworks were later created by Wartick and Cochran (1985) and Wood (1991), who modeled CSR in terms of policies, processes, and results (Moratis, 2016). Carroll's work went on to become some of the most important contributions to the ongoing evolution in the field of CSR.

In 1991, Carroll proposed a definition of CSR that has become one of the most cited definitions in the preceding work on the subject. The definition was conceived as part of his pyramid of responsibilities consisting of four levels. Building on his earlier efforts, this four-level definition was consistent with the traditional capitalist economic view that a firm must be concerned with generating a profit, first and foremost. Second, the corporation must be law-abiding and responsible within its territorial boundaries but also extended beyond mere adherence to local and international law to always act ethically. The fourth component of the definition was concerned with impacts from the corporations' actions. This, Carroll considered

discretionary responsibilities, which could be, but are not limited to, philanthropy. As one can clearly see here that each scholar continued to build on the work of previous academics while injecting the social concerns decade after decade to arrive at a more comprehensive definition of CSR. One that certainly demonstrated the concerns of corporations, but also those of all the stakeholders in the process, creating a definition closer to the more modern constructs of the triple bottom line and the shared value concept prevalent in more recent works (Moratis, 2016).

In 2005, Kotler and Lee defined CSR as “a commitment to improve community well-being through discretionary business practices and contributions of corporate resources” (p. 3). The term “community well-being” involves both social and environmental concerns (Kotler & Lee, 2005). Central to Kotler and Lee’s description was the notion that businesses voluntarily choose and implement CSR practices.

Other scholars approached defining CSR from different perspectives. Daft (2008) introduced a definition of CSR as:

The notion of corporate social responsibility (CSR) is an extension of the idea of managerial ethics and refers to management’s obligation to make choices and take actions so that the organization contributes to the welfare and interest of all organizational stakeholders, such as employees, customers, shareholders, the community, and the broader society. (Swarjkowski, 1986, as cited in Daft, 2008, pp. 410–411)

Daft’s definition emphasizes the principles that can guide MNC leaders’ decisions and behaviors; it focuses on the “obligation” of that individual to act appropriately while making good choices that ultimately impact the entire community.

Today, MNCs are not mandated by law, nor are they engaging in CSR for moral or ethical reasons (Kotler & Lee, 2005). “Organizations promote their CSR efforts as a way of

shaping public perceptions, attracting customers, and building goodwill with stakeholders” (Boundless Management, n.d., p. 2). Most are careful to implement authentic CSR to improve the quality and success of their businesses. “Many organizations seek to have an even greater impact through CSR initiatives that integrate social values into operational and business strategies” (Boundless Management, n.d., p. 2). A number have committed to changing how they do business and how the public perceives them. These efforts cannot be merely lip service; however, their “commitment must be demonstrated in order for a company to be described as socially responsible and will be fulfilled through the adaptation of new business practices and/or contributions, either monetary or non-monetary” (Kotler & Lee, 2005, p. 3). A firm’s CSR profile may contain numerous tactics from donating time or money to charitable causes to implementing environmentally conscious business practices (Green Journal, 2017). A firm may also establish a business-friendly program. For example, the business would encourage employees to volunteer by providing paid time off during those activities (Boundless Management, n.d.). The key here is to voluntarily build a relationship between businesses, employees, and the community.

As the public has become more aware of environmental and social issues, corporations are careful to implement strong CSR and transparency in their business models (Green Journal, 2017). However, in general, “the public has grown increasingly skeptical about the motivations behind corporate social responsibility” (Chun, 2016, p. 1). Chun (2016) suggests “this is due to the discrepancy in the two dominant approaches to rationalizing why corporations should be ethical” (p. 1). First, the unit-based approach, which Chun (2016) argued that “as long as the outcome is bigger than the input, the action is justified. Profit-driven organizations see CSR from the utilitarian perspective as a way of gaining a business advantage or to recover from a

reputation loss” (pp. 1–2). Second, the duty-based approach states that one does not have genuine empathy but merely thinks it is their duty to do the right thing, or that firms are acting out of public pressure. Often, the missing links in a firm’s actions are emotion and empathy (Chun, 2016).

To make matters worse, “recent incidents of ethics-based corporate scandals have also increased awareness of CSR” (Boundless Management, n.d., p. 2). Especially those involving the moral lapses of high-powered CEOs and other senior management. “Top corporate managers are under scrutiny from the public as never before; even small companies are finding a need to put more emphasis on ethics to restore trust among their customers and the community” (Daft, 2008, p. 408). Scandals and the costs of leaders’ misconduct can be enormous both economically and to a corporation’s image. “Irresponsible behavior by business leaders thus affects a range of stakeholders, including investors, employees, customers, and larger society.” (Mendenhall et al., 2018, p. 351). According to organizational theorist Daft, (2008), “A study of business news related to the 100 largest U. S. corporations found that a whopping 40 percent of them have recently been involved in activities that can be considered unethical” (p. 407). The search for ethical leaders is a response to scandals, but also due to the demands stakeholders and the global marketplace (Mendenhall et al., 2018).

Because CSR is mostly self-regulating, MNCs can be misleading about their commitments and contributions. They can expend enormous resources advertising that they are “green” to appeal to socially conscious consumers and to attract employees looking for employment with socially responsible firms (Green Journal, 2017). Often, Millennials view a corporation’s CSR involvement as a determining factor when finding employment (Green Journal, 2017). “As social responsibility is at the moment an important subject in universities,

young graduates look for companies that can make an impact inside and outside the office” (Green Journal, 2017, p. 1).

Consequently, critics view these deceptive tactics as “corporate hypocrisy” (Chen et al., 2020). Far too often, stakeholders also infer a firm’s CSR efforts as disingenuous. However, this perception can be mitigated if stakeholders perceive that a firm is empathetic based on its prior CSR performance. Detractors may also question a businesses’ commitment to sustainability as merely “greenwashing” devised to “draw attention away from unpopular practices such as polluting the environment or outsourcing jobs overseas” (Boundless Management, n.d., p. 3). Efforts have been made to remove the “green” component from the definition of CSR in order to create a clear definition with unifying standards that an organization can comply with and point to. This offers the firm clearer guidelines to follow provides a greater justification against unfounded criticism (Sheehy, 2014).

Some scholars propose that CSR should become regulated by public and international law because public resources are invested. If so, then a clear definition and unifying framework are undoubtedly appropriate. As stated above, in 2014, Professor Sheehy articulated a “scientific” definition of CSR as “international private business self-regulation,” hoping to provide a “clear definition” to allow “an organization to deal fairly with complaints of greenwash as well as parties challenging industry behavior a clear framework to do so” (Sheehy, 2014, p. 643). Sheehy hoped that by defining CSR as “a form of international private self-regulation focused on the reduction and mitigation of industrial harms and provision of public good,” CSR scholars could “move beyond the prior definitional efforts which focused on collecting, classifying and describing” (Sheehy, 2014, p. 643). Allowing for an “organized, more focused debate on the issues appropriate to regulation namely, what is to be regulated; for what purposes

or objectives; who is to administer the regulation; using what resources; and how the costs and benefits are to be distributed” (Sheehy, 2014, p. 643).

Theme 2: Corporate Social Responsibility in Context

Currently, the size and scope of the benefits of CSR are difficult to measure (Boundless Management, n.d.). MNCs must consider “expenditures or investment, degree of executive engagement, the impact of implementation, and CSR outcomes relative to objectives” (Boundless Management, n.d., p. 2). Strategic and operational choices affect expenses but connecting initiatives with revenue is often impossible. These challenges support the drive to make a unifying framework with measurable aims.

The international community made efforts to establish a “guiding,” unifying framework for corporations to work within globally (ISO 26000, 2020). In 2010, the ISO created ISO 26000, which is now the established international standard for CSR (ISO 26000, 2020). As for public sector organizations, they adhere to the Triple Bottom Line (TBL). In 1994, John Elkington founder of SustainAbility, developed the concept of TBL (Triple Bottom Line, 2009). According to Elkington, the TBL emphasizes three Ps: profit, people, and the planet (Triple Bottom Line, 2009). It measures a corporation’s financial performance and its social and environmental achievements over time (Triple Bottom Line, 2009). It is commonly accepted that CSR should follow the same guidelines but without formal regulation (ISO 26000, 2020). In order to arrive at an international consensus during the creation of ISO 26000, a diverse group of NGOs, government representatives, business leaders, as well as consumer and labor groups were convened (ISO 26000, 2020).

ISO 26000 was designed for organizations who want to become socially conscious and operate responsibly. Since ISO 26000 only provides guidance and does not establish regulations,

it is not a certified ISO standard. What it does do, however, is help MNCs understand the meaning of social responsibility, share best practices, and help all types of organizations, large and small, translate these ideas into actions (ISO 26000, 2020).

Contemporary scholars now have a legitimate framework to reference as they continue to expand and revise the modern definition of CSR. Hemingway and Starkey (2017), for instance, work with the understanding that CSR is “context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social and environmental performance” (p. 876). Hemingway and Starkey (2017) also posited a broader definition that incorporates the work of many scholars. Hemingway and Starkey defined CSR as:

The interface between business and society, where CSR is a facet of the field of business ethics and rather more substantial than the limited perspective that CSR is simply corporate image management (Banerjee 2008; Hemingway 2013, p. 15), i.e., just talking about it, but not really doing anything differently. Our understanding is that CSR is concerned with who and what affects—and is affected by—business (Wood 1991) and thus incorporates notions of stakeholder management, corporate citizenship (Crane et al. 2008), sustainability (however defined), and corporate social responsiveness (Carroll 1979; Carroll and Buchholtz 2014; Crane et al. 2007; Wood 1991). (p. 876)

Hemingway and Starkey view CSR as a partnership between corporations and the public because sustainability efforts “seek to make a positive impact on the environment, their communities, and the larger society” (Boundless Management, n.d., p. 2). They incorporate the phrases “corporate citizenship” and “corporate social responsiveness” because they view corporations as accountable to society. Like Daft, Hemingway and Starkey are also concerned with the “who” (the individual that promotes the values and benefits that CSR brings about). They specifically

refer to the notion of stakeholder management as key to their definition. Moreover, Hemingway and Starkey wrote that “a variety of conceptions of leadership are relevant to our discussion including ethical leadership, follower-centric approaches, responsible leadership, servant leadership, distributed leadership, authentic leadership, and transformational leadership” (Hemingway & Starkey, 2017, p. 876). This research reinforces the findings of Aguinis and Glavas (2012), who argued that “although the definition of CSR refers to policies and actions by organizations, such policies and actions are influenced and implemented by actors at all levels of analysis (e.g., institutional, organizational, and individual)” (p. 933).

Theme 3: Stakeholder Analysis

A firm’s responsibility extends to a broad swath of stakeholders that include employees, shareholders and investors, contractors, governmental authorities, as well as the community and the natural environment (Clarkson, 1995; Donaldson, 1995; Donaldson & Preston, 1995; Freeman, 1984; Jamali, 2008; Maignan et al., 1999; Shum & Yum, 2011). Freeman (1984) formally defined a stakeholder as “any group or individual who can affect or is affected by the achievement of the organization’s objectives” (p. 46). Responsive and effective leaders who can incorporate the concerns of these various groups, from employees to governments to customers, are more capable of answering important policy questions that guide the direction of the firm (Freeman, 1984).

Working with the understanding that CSR is an essential component of their brand image, many corporations try to meet stakeholder expectations that they behave responsibly and ethically. Nevertheless, stakeholders are often skeptical that firms are merely reacting to public pressure, trying to gain a competitive advantage, or looking to improve a damaged reputation (Chun, 2016). What is missing from their activities, far too often, is ethics, or what professor

Rosa Chun referred to as “organizational virtue.” Organizational virtue is “represented by integrity, empathy, zeal, conscientiousness, warmth, and courage,” which “is linked to employee and customer satisfaction via identification” (Chun, 2016, p. 2). Identification is defined as a stakeholder’s emotional connection to a corporation (Chun, 2016). Emotional attachment eventually leads to stakeholder gratification and ultimately differentiation (the perception that a firm has distinctive qualities over their competitors) (Chun, 2016). When stakeholders view corporations as authentic and ethical, they are more likely to want to engage with that firm, typically resulting in positive economic outcomes. Hence, leaders need to include ethics in developing enhanced CSR management processes.

Consumers, employees, investors—stakeholders at every level—are demanding companies define their purpose beyond profit. Some companies have only done as much as acknowledge this new expectation regarding “purpose.” Stakeholders are still unclear as to what most companies are doing when they say they are implementing CSR. Stakeholders expect more than just a statement, they want to see action. Many companies are genuinely trying, as evidenced by the rise of departments devoted to CSR, social impact, and sustainability. Stakeholders are looking for evidence that their favorite brands are taking action and making a social impact through their application of CSR activities and engaged communities. Industry leaders at purpose-driven businesses like Bayer, Starbucks, Patagonia, and Levi’s support various impact initiatives, both internally and externally to give their customers, employees, and various stakeholders an opportunity to get involved in this work.

Theme 4: Adaptive, Transformational and Ethical Leadership

According to Burns (1978), leadership is a process of influencing others to maximize their efforts toward attaining goals. In this process, the leader exerts power (the capability or

potential) to affect change on people. Leaders can wield two distinct kinds of power: position power, which is linked to their title or rank, and personal power, the authority a leader earns from followers for appearing to be likeable or knowledgeable. Contemporary leaders are expected to exert both types of power and must exercise this power prudently and with empathy. In fact, effective leaders are often “relators” who foster connections with others and find great pleasure in working hard with followers to accomplish goals.

In recent decades, power has shifted from leaders to followers as a result of cultural changes, technology, information, and transparency. Today, effective leaders must, not only, exercise power without coercion, but also, consider the importance of followers’ needs, values, and morals. They must assist, encourage, motivate, and nurture; all while establishing a follower-centered culture since according to Burns (1978), power occurs in relationships used by both leaders and followers to reach common goals (Northouse, 2018). Consequently, contemporary followers are influenced by, and then, trust ethical leaders who demonstrate expert power, based on followers’ perceptions of the leader’s competence, and assume referent power, based on the followers’ identification and liking for the leader based on character and conduct.

Younger generations like Millennials and Gen Y no longer naturally respect the legitimate power associated with having status or formal job authority. Since leadership involves values and issues of morality, and because ethics and leadership are discussed more frequently today than in the past; “one cannot be a leader without being aware of and concerned about one’s own values” (Northouse, 2018, p. 354). Today, leadership is not an “amoral phenomenon.” Followers are concerned, first and foremost, with what leaders do and who they are because “leadership involves values, including showing respect for followers, being fair to others, and building community. It is not a process that we can demonstrate without showing our values”

(Northouse, 2018, p. 352). Since trust has become an essential element that impacts leaders' capacity or potential to lead and to influence or effect change on people, all conversations about leadership theories must, therefore begin with an earnest discussion of adaptive, transformational, and ethical leadership.

Leadership theories that are consistent with the shift in power dynamics from leader to follower, and that are capable of dramatically increasing a leader's capacity and potential to influence and effect change on 21st century followers are adaptive, transformational, and ethical leadership. Given the intricate ever-changing challenges of the global economy and the complex social, political, ecological, and ethical issues leaders face within this context, it is imperative that 21st century leaders are adaptive. Because businesses are in a constant state of change and development, leaders must be adaptive and skilled at assisting others to overcome new and difficult challenges as they arise. Corporate leaders must also be transformational because CSR requires procedural change and improvement in followers' performance. Transformational leadership is the process of engaging with others, consequently elevating motivation, and morality within the environment, creating a strong sense of community (Burns, 1978). A leader cannot be transformational without displaying ethical conduct. They have to be ethical because followers are influenced by, and then, trust ethical leaders. Their moral example improves followers' ethical conduct, which is why it is so crucial for organizations to respond rapidly to fix their CSR profile. Through careful analysis, what becomes quite clear is that although the definition of CSR is complicated and multi-layered; adaptive, ethical, and transformational leaders are crucial for the implementation and success of CSR.

Many times, leaders must assume the role of nurturer, assisting, preparing, and encouraging followers to deal with problems, face challenges, and adjust to changes in a positive

way. Their aim should be “to model the way, inspire a shared vision, challenge the process, enable others to act, and encourage the heart” (Northouse, 2018, p. 128). According to former FBI Director James Comey (2019), a leader takes the long view based on formed morals and principles. In his book, *A Higher Loyalty*, he wrote, “I have learned that ethical leaders lead by seeing beyond the short-term, beyond the urgent, and take every action with a view toward lasting values” (Comey, 2019, p. xiii). The focus of adaptive leadership theory is on how people adapt to changes in their environment and how leaders can support them during these challenges. Adaptive leadership is follower-centered rather than leader-centered. Leaders and followers are always interacting in this model.

The framework is based on the work of Heifetz et al. (1994) who were responding to the concept of leader as savior. Instead, they conceptualize the leader as “one who plays the role of assisting people who need to confront tough problems” (Northouse, 2018, p. 257).

In other words, leaders assume the role of nurturer assisting, preparing, and encouraging followers to deal with problems, face challenges, and adapt to changes in the environment in a positive way. Adaptive leadership requires the leader to understand “interpersonal dynamics” at play among followers, to be a relator. The leader is also required to examine situational context to determine whether challenges are technical or adaptive. If challenges are technical, the leader will exercise authority (power) or implement expertise in accordance with organizational guidelines to address the problems. If the obstacles are adaptive, leaders implement leadership behaviors that accelerate the adaptive process.

Transformational leadership is primarily concerned with the relationships between leaders and followers because they are inextricably bound together in the transformation process. Transformational leadership is an evolutionary process that changes the participants involved in

the relationship (Burns, 1978). New and fascinating leadership studies reveal the positive impact a transformational leader can have on the culture of a corporation. One such study by Groves and Larocca (2011) “transformational leadership demonstrated a strong relationship with follower beliefs in the stakeholder view of CSR, suggesting followers of leaders are more likely to believe that socially responsible actions and the engagement of stakeholder groups are critical to organizational effectiveness” (p. 524). The study found that:

Transformational leadership was strongly associated with leader deontological values, suggesting that such leaders’ strong beliefs in altruism, universal rights, and principles lay the groundwork for enacting the key motivational and inspirational behaviors that drive impressive leadership outcomes in organizations behavior, indicating that a leader’s belief in reciprocity norms, the maximization of mutual interests, and judging the ethical content of leadership acts according to their consequences are key to facilitating contingent reward and active performance monitoring behaviors. (Groves, & Larocca, 2011, p. 522)

Thus, the transformational leader must be a “charismatic visionary” who sets long-term goals to accomplish the organization’s rules and procedures within the leader’s moral framework. Therefore, ethical and transformational leaders are those who relish working extremely hard with followers in a process that changes and transforms its workforce to achieve idealized CSR goals while establishing a culture of accountability.

An ethical leader is guided by their respect for morals and values as well as the dignity and rights of others. Thus, ethical leadership is related to concepts such as responsibility, integrity, respect, and equity (Thiroux & Krasemann, 2012). This begins with a leader’s understanding of the human condition; their ability to view the world through multiple lenses and

empathize with others. An engaging, safe, and fun setting provides humans with vital intrinsic motivation and is the basis of the meaning we find in our work—and, more importantly—our lives.

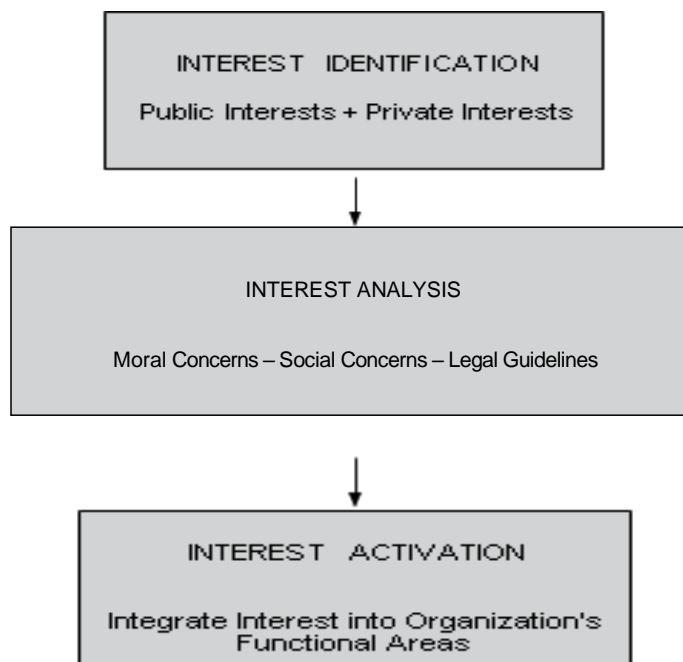
Theme 5: Organizational Interest Evaluation Process (OIEP)

Key and Popkin (1998) indicate that decision-making consists of “ethical concepts of utility, rights and duties, justice, and caring [that] respond to moral, legal, and social concerns of stockholders and stakeholders” (p. 334). The Organizational Interest Evaluation Process (OIEP) provides a guide to effective short and long-term decision making (Key & Popkin, 1998).

Applying this process, organizations will utilize three components: Interest Identification, Interest Analysis, and Interest Activation (see Figure 5). The aim is to establish an ethical strategic approach that enhances a firm's CSR management process improving decision making while developing leaders with ethical character (Key & Popkin, 1998). This process supports integrating ethics into before-profit decision-making because making decisions using ethics at each individual level can affect a company's entire performance.

Interest Identification

The first step towards introducing this new strategy begins with interest identification, which involves identifying what interests a firm means to focus on (Key & Popkin, 1998). The board or senior leadership will need to determine what interests they intend to serve, public or private interests. Private interests are identified by what type of business a firm conducts and are expressed in its mission statement. Public interests are closely linked to a firm's private interests. They originate from justifiable moral, social, and legal claims others have a corporation. These interests are perpetual but change over time. The final determination of what interests a business serves should resoundingly point back to the interest holders or stakeholders.

Figure 5*Organizational Interest Evaluation Process*

Note. From “Integrating Ethics Into the Strategic Management Process: Doing Well By Doing Good,” by S. Key, & S. J. Popkin, 1998, *Management Decision*, 36(5), p. 332. Copyright 1998 by Emerald Insight.

Stakeholder analysis is concerned with the interconnectedness between various stakeholders within a system and how they affect or are affected by an organization’s outcomes (Freeman, 1984). Companies must acknowledge that their actions affect: animals, civil society organizations, communities, consumers, customers, employees, farmers, government, industry leaders, investors, legislators, lenders, patients, regulators, shareholders, suppliers, tax authorities, and the natural environment. Moral issues brought about by anyone in these groups can create social concerns that result in legal and regulatory decisions. If executives of a company are conscious of all their stakeholders’ moral and social concerns, they may have an opportunity to establish first-mover advantages by reacting promptly to variations in their environment (Key & Popkin, 1998). Thus, gaining a competitive advantage. After identifying

stakeholder concerns, leaders must acknowledge public interests before self-interest and then make ethical decisions that result in objectives that meet or exceed those interests.

Interest Analysis

The second step to achieving a successful new approach to decision making includes conducting an interest analysis to evaluate how to best serve the interests it identified. The interest assessment will analyze the obligations a firm has to stakeholders' moral and social concerns while also considering how they fall within legal parameters (Key & Popkin, 1998). For the most part, MNCs can responsibly serve stakeholder interests by adhering to strict legal guidelines. However, in an international setting legal compliance will not always be an adequate guide since this environment is dynamic and volatile. Therefore, ethics must be built into before profit decision-making because the relationship between morals, legal issues, and social concerns are intimately linked and circular.

An organizations responsibilities must also extend to include ethical treatment of those they serve. This includes product testing for safety and ecological viability (Key & Popkin, 1998). Hence, every decision made by leadership should account for the costs of externalities related to its activities. Externalities include legal liabilities, environment degradation, or any harm to its customers or stakeholders. Firms can address these externalities by making ethical and responsible decisions to minimize legal liabilities, preserve the natural environment, and reduce any loss or damage incurred by its various stakeholders.

Interest Activation

For the third and last step in the OIEP evaluation, businesses must integrate the identified responsibilities and interests with ethics, and then apply this new method of thinking to its before-profit strategic decision-making process (Key & Popkin, 1998). This will allow a CSR

conscious corporation to begin operating at a standard of regulatory over-compliance with a primary focus on its stakeholders. This new process will require leaders and managers to receive educational training to better understand how moral, ethical, and legal concerns factor in to meeting CSR and financial goals. This will require them to undergo intense training and practice through structured simulation that replicates real-world decision-making at each functional level. This training should not be implemented by human resources, however, but by carefully constructed instructional teams in each department because critical organizational decisions occur throughout the organization and are specific to each functional area. After conducting the OIEP, ethical and transformational leaders must then align their decisions with core values and a mission statement along with its CSR aims and financial goals to create positive organizational results.

Bayer AG

Organizational Setting

The origin of Bayer began in 1863, when businessman Friedrich Bayer and master dyer Johann Friedreich Weskott founded a dyestuffs factory in Barman, Germany (Lewis & Zitzlsperger, 2016). The company initially produced dye and focused on textiles (Bayer History, 2020c). Rapidly, it expanded abroad, buying an interest in a coal tar dye factory in the United States in 1865 (Lewis & Zitzlsperger, 2016). In 1876, it established a factory in Moscow, Russia, and by 1883 was operating a plant in Northern France. In 1881, Bayer established its first pharmaceuticals division (Lewis & Zitzlsperger, 2016).

The scientists at Bayer are credited with numerous significant discoveries for treatments and medications, including the anti-inflammatory analgesic acetylsalicylic acid, also known as Aspirin®, a medicine used to reduce pain, fever, and inflammation (Schrör, 2016). Bayer

patented aspirin, “the first industrial drug in tablet form worldwide,” in 1899 (p. 16). Looking to make another valuable contribution to medicine, the same research team that introduced aspirin also developed heroin, hoping it could be used as a cough suppressant for patients with severe lung disease (Sneader, 1998). Further, based on Joseph von Mering and Emil Fischer’s work, Bayer introduced the hypnotic drug diethyl-barbituric acid to treat psychiatric, neurological, sleep disorders, and epileptic seizures (López-Muñoz et al., 2005). The company called the drug Veronal®, named after Verona, Italy, where the drug was first synthesized. This drug had hypnotic, sedative, and anticonvulsant properties. Additional experimentation with the drug led to the synthesis of phenobarbital in 1911 (López-Muñoz et al., 2005). This medication became the most widely used barbiturate in hospitals and outpatient care and is still used throughout the world due to its efficacy and low cost (López-Muñoz et al., 2005).

The German chemical industry emerged during the mid-nineteenth century when the most significant companies were founded (Feldenkirchen, 1987). It experienced enormous growth in the late nineteenth century, paused during World War I, and reorganized in the interwar period. During World War I, German chemical companies were cut off from foreign markets except for Eastern Europe (Feldenkirchen, 1987). Consequently, sales of dyes and pharmaceuticals declined (Bayer History, 2020d). Companies like Bayer were forced to produce products to support Germany’s war effort (Feldenkirchen, 1987). Bayer specifically made explosives and chemical weapons (Bayer History, 2020d). France, Great Britain, Russia, and the United States, stole German patents to expand their own chemical industries during the war (Feldenkirchen, 1987). Bayer was stripped of its foreign assets and denied access to foreign markets, stunting further development (Bayer History, 2020d). Faced with numerous challenges, German firms were forced to consolidate after the war (Feldenkirchen, 1987).

In the interwar period, Germany experienced a merger boom (Feldenkirchen, 1987). Carl Duisberg, the leading decision-maker at Bayer since the 1880s, was the foremost proponent for the consolidation of the German chemical industry and the driving force behind the establishment of I.G. Farbenindustrie AG (I.G.), commonly referred to as I.G. Farben. Duisberg believed it was possible to combine individual firms' interests with the entire chemical industry's general interests (Feldenkirchen, 1987). Thus, on October 2, 1925, Bayer agreed to merge with six other German chemical companies: Hoechst, BASF, Agfa, Cassella, Griesheim, and Weiler Ter Meer to form the German conglomerate I.G. Farben. This new firm produced and marketed "in addition to dyes, dye accessories, pharmaceuticals, and photographic supplies, included artificial silk, perfumes, metals, nitrogen compounds, gasoline, bituminous and anthracite coal, and a large number of intermediates and other chemical compounds" (Feldenkirchen, 1987, p. 433). This reorganization was finalized by 1930. Throughout the interwar period up to 1945, I.G. Farben's investments were extensive and diversified (Feldenkirchen, 1987).

In 1936, the German government controlled by the National Socialist Party began organizing for war (Bayer History, 2020a). They mobilized all industries considered vital to the war effort (Bayer History, 2020a). Many employees of German companies were drafted into service, and as a result, foreign and forced laborers were used in their stead. It is estimated that these workers comprised approximately one-third of Germany's labor force (Bayer History, 2020a).

In 1945, the Allied Forces seized I.G. Farben (Bayer History, 2020b). The Allies planned to dismantle the firm into many small companies and sell its assets to cover war reparations. The Allies soon realized that a strong chemical industry was necessary for West Germany rebuild its economy to compete globally. Therefore, the Allies decided to create 12 new companies in the

Federal Republic of Germany, one being Farbenfabriken Bayer AG established on December 19, 1951 (Bayer History, 2020b).

In 1972, Bayer changed its name to Bayer AG (Bayer) and began a massive international expansion (Lewis & Zitzlsperger, 2016). Like many of its competitors, controversies have plagued several of Bayer's drugs. For example, in the 1990s, its statin drug, Libopay/Baycol (cerivastatin), caused numerous side effects and was linked to 52 deaths (Furberg & Pitt, 2001). Consequently, it was discontinued in 2001. To protect vital assets and limit risk, after withdrawing Libopay/Baycol and manufacturing problems with Kogenate used to treat Hemophilia A, the company restructured into separate divisions under the protection of a holding company (Lewis & Zitzlsperger, 2016). "The divisions that eventually emerged were (from 2013): Bayer HealthCare AG (including pharmaceuticals), Bayer CropScience AG (agrochemicals), Bayer Material Science (polycarbonates, polyurethanes, coatings, and adhesives), and three sub concerns providing service and functions for the group" (Lewis & Zitzlsperger, 2016, p. 92). During this period, Bayer made two significant acquisitions the health arm of Roche (2005) and the Berlin-based Schering AG (2006), a research-focused German pharmaceutical MNC located in Wedding, Berlin, which operated independently from 1851 to 2006 (Lewis & Zitzlsperger, 2016).

Werner Wenning was the CEO of Bayer in Leverkusen, Germany, from 2002 until 2010 and appointed Chairman in 2012 (Loh & Kresge, 2020). Wenning mentored Werner Baumann—Bayer's current CEO—for years, and the two are considered very close (Loh & Kresge, 2020). In 2015, they began mapping out an opportunity to purchase Monsanto, an American agricultural, seed, and agrochemical company (Loh & Kresge, 2020). The acquisition offered Bayer an opportunity to solidify its position in the life sciences industry. Wenning became a supervisory

board member in May 2018, prior to the closing of the Monsanto purchase. Baumann was only four weeks into his position as CEO when he launched the \$62 billion cash takeover bid for Monsanto. This acquisition took 20 months and closed on June 7, 2018 (Loh & Kresge, 2020).

Dutch American Marijn Dekkers was the CEO of Bayer from 2010 to 2016 (MarketLine, 2020). He christened Bayer in 2014 to be an “integrated life science company” that focused on the care of plants, animals, and people. In 2015, Bayer made a calculated move to separate its commodity chemical business, Material Science, now called Covestro AG, from its other units that focus primarily on life sciences (Alessi, 2015). In the years leading up to the decision, Bayer concentrated much of its resources on its core healthcare and pharmaceutical businesses. Accordingly, in 2014, their chemical unit’s profit margin lagged at 10.2% while the agriculture business came in at 24.9% and healthcare at 27.5%. Bayer retained approximately 70% interest in Covestro AG, this action generated cash allowing Bayer to address its enormous debt burden and focus on becoming a leader in life sciences (Alessi, 2015). The following year, Bayer restructured the company with that focus (Bayer, 2021). Subsequently, Marijn Dekkers left Bayer on April 30, 2016, and was succeeded by Werner Baumann on May 1, 2016 (MarketLine, 2020).

Werner Baumann joined Bayer in 1988 and started his journey in the Corporate Finance Department in Leverkusen and then as the Controller and Assistant to the Managing Director at Bayer AG Hispania Commercial (MarketLine, 2020). Early in his career, Baumann served on the Executive Committee and was the Head of Central Administration and Organization at Bayer AG HealthCare (MarketLine, 2020). From 2006 until 2009, he was also on the Board of Management and was the Labor Director of Bayer AG HealthCare Pharmaceuticals (MarketLine, 2020). Baumann played a critical role in the takeover of Schering AG. From 2014 to 2016,

Baumann was the Chief Strategy and Portfolio Officer and served as the Chief Financial Officer. On May 1, 2016, Baumann became the Chairman of the Board of Management (CEO) (Bayer, 2020a). Since January 1, 2020, he is also the Labor Director of Bayer and its Chief Sustainability Officer (Bayer, 2020a). After becoming CEO, he spearheaded Merck & Co's consumer health division's purchase (MarketLine, 2020). As of January 2021, the executive board voted to renew Baumann's position as CEO until 2024 (MarketLine, 2020).

Monsanto's tarnished reputation began years before 2016, partly because they developed genetically modified crops but also for inventing the weed-killer, Roundup. Roundup is the most used broad-spectrum herbicide worldwide, yet exposure to its key ingredient, glyphosate, is known to cause cancer (Reid, 2016). In 2015, The World Health Organization declared that "glyphosate could probably cause cancer" (Croft, 2019, para. 13). Monsanto defended its product by claiming that it had conducted exhaustive research both in the laboratory and in the field, proving glyphosate's safety (Croft, 2019).

Unquestionably, when Bayer outlined their massive bid for Monsanto, there were numerous warning signs that the acquisition posed potential damage to sales and stakeholder sentiment. Reputation experts, public opinion polls, and consumer advocacy groups were all sounding the alarm. Before the deal, the Managing Director of Igniye (a reputation management firm) told CNBC that "Bayer is spending a lot to inherit a bad reputation" (Reid, 2016, para. 3). A simple Google search online pulls up an enormous amount of negative information regarding Monsanto. In a 2016 Harris Poll of America's most loved and hated companies, Monsanto earned a "poor" rating and ranked the fifth lowest out of 100 companies (Sphynx_Admin, 2016). Citing Monsanto's bad reputation, in May 2016, Stefan Nicola of the Organic Consumers Association in the United States wrote, "Bayer AG's proposed mega-deal to buy Monsanto Co.

is likely to create a mega public relations challenge for the German company at home” because Germans despise both “genetically modified seeds and the weed-killer Roundup” (Nicola, 2016, para. 1).

With all this controversy swirling around Monsanto, why did Bayer ultimately execute the deal? It seems executives at Bayer were banking on positive consumer sentiment toward the Bayer-aspirin brand to offset Monsanto’s abysmal reputation (Bunge, 2016). In a September 2016 address, Baumann pointed to Bayer’s “absolutely stellar reputation” and affirmed Monsanto’s “very, very bad” reputation in Germany due to people’s suspicion of GMO products (Bunge, 2016, para. 20). Baumann also told CNBC that “both businesses are highly complementary and it’s very much a growth story that is behind the combination, the product portfolios complement each other perfectly” (Reid, 2016, para. 19). When Bayer finally purchased Monsanto in 2018, it knew it was getting a well-known, highly profitable product in Roundup. What it did not expect, however, was the subsequent damage the liability claims would have on its brand and market capitalization.

In June of 2020, Bayer agreed to pay more than \$10 billion to settle thousands of claims, even though they continued to sell Roundup without any type of warning label (Cohen, 2020). The settlement addressed approximately 95,000 cases and set aside \$1.25 billion for potential suits stemming from consumers who might develop non-Hodgkin’s lymphoma, a rare form of cancer linked to glyphosate exposure. However, this does not satisfy the approximately 30,000 claimants who chose not to join the settlement. A spokesperson from Bayer said that the settlement included no admission of guilt or liability. Moreover, throughout the crisis, Bayer has maintained that Roundup is noncarcinogenic and poses no risk to humans. The company’s position was supported in 2019 by The Environmental Protection Agency’s ruling that it was a

“false claim” that glyphosate causes cancer. The Trump administration reinforced this when they filed a legal brief on Bayer’s behalf, stating the cancer risk “does not exist” (Cohen, 2020).

Bayer’s purchase of Monsanto and the legal firestorm that followed reveals why it is crucial to have a CSR management process that includes ethical decision-making that is implemented by transformational leaders. In this situation, Bayer should have considered conducting an interest assessment because the acquisition affected all internal and external stakeholders and had an impact on the environment. “Interest assessments involve the analyses of moral, social, and legal obligations of a corporation” (Key & Popkin, 1998, p. 331). It seems they may have put the potential for profit ahead of stakeholder expectations that they behave responsibly and ethically. The acquisition of Monsanto resulted in litigation, loss of stakeholder trust, and decreased market capitalization due to poor decision-making and a lack of accountability by the executives at Bayer.

Global Reach

Bayer, a life science company, develops pharmaceutical and chemical products and manufactures and distributes products to prevent, treat, and alleviate diseases. As healthcare and nutrition leaders, they have a driving mission, “Bayer–Science for a better life.” They are striving to create global access to healthcare and food with a vision of “Health for all, Hunger for none” (MarketLine, 2020). They intend to make advances in the areas of nutrition, healthcare, sustainability, science, and innovation with the goal of improving people’s wellbeing. In a 2019 statement to shareholders, Werner Baumann said, “We can do a great deal to really make a difference in people’s lives with our products, scientific expertise, and innovative capabilities and by contributing to the Sustainable Development Goals for 2030 set by the United Nations—especially to ensure healthy lives for all and to end hunger” (MarketLine, 2020, p. 61). Bayer

aims to improve the standard of living globally, allowing all people to live happy and healthy lives. They also seek to end world hunger through research and development and technological innovation. These goals are certainly herculean given that the United Nations projects that the world population may reach 8.5 billion people by 2030, 9.7 billion by 2050, and 11.2 billion by the year 2100 (United Nations, 2019). However, according to Bayer, they will accomplish this mission by curing diseases and improving overall health by supplying sustainable, nutritious food to meet the world's expanding population demands.

Bayer is comprised of 420 consolidated companies in 90 countries with approximately 103,824 employees worldwide (Bayer, 2021). In Germany, they employ approximately 24,953 people, which accounts for 24% of Bayer's workforce. Bayer maintains a presence in the Asia Pacific, Europe, North America, Latin America, Africa, and the Middle East. It procures services and materials from all over the world. In the fiscal year 2019, the company's revenue was divided into regions, with North America accounting for 34.6%, followed by Europe, the Middle East, and Africa totaling 30.2%, Asia Pacific 19.7%, and Latin America 15.5%. Bayer distributes its products through pharmacies, retailers, wholesalers, hospitals, veterinarians, supermarkets, drugstore chains, and directly to farmers (MarketLine, 2020).

Currently, Bayer has four reportable segments: Pharmaceuticals, Consumer Health, Crop Science, and All Other segments (MarketLine, 2020). The Pharmaceuticals segment focuses on cardiology and women's healthcare prescription products as well as specialty therapeutics in hematology, oncology, and ophthalmology. The Consumer Health segment offers over the counter medical goods, cosmetics, medications, and other personal health care treatments for the following: risk for cardiovascular disease, nutrition, dermatology, allergy management, digestive issues, foot care, cold and cough, and sun protection (MarketLine, 2020). The Crop Science

segment offers seeds, Seed traits and genes, crop defense products (chemical and biological), and technology for green agriculture. This sector also provides services and products for pest control and weed management in industries other than agriculture. The All Other segments offer business support services, including operations of Currenta, Europe's largest chemical park, a product and materials network that manages and operates the Chempark sites in Krefeld-Uerdingen, Dormagen, and Leverkusen, Germany (MarketLine, 2020).

Bayer is engaged in research and development of new products, but is also working to improve existing outcomes from existing ones (MarketLine, 2020). They have research and development facilities in Germany, the US, France, Brazil, Finland, Norway, Belgium, Switzerland, Japan, the Netherlands, China, and New Zealand. Thus, Bayer strongly focuses on research and development, rapidly advancing new products to assume the role of the preeminent pharmaceutical and life sciences industry leader.

Bayer AG's Sustainability Efforts

Currently, Bayer claims they are currently integrating ethics into their strategic CSR management process to enhance their CSR goals and to create a culture of accountability and sustainability. According to Key and Popkin (1998), this strategy is not only the right thing to do, but also, the most profitable approach as well. Research presented by Waddock and Graves (1997) established a clear connection between CSP and increased economic success. The work of Professor Jefferey Frooman (1994) revealed that immoral behavior leads to a decline in equity prices. Kang (1994) and Key and Popkin (1998) synthesized this work and concluded that "to both enhance financial performance and limit liability, ethical criteria need to be included as part of strategic management in before-profit rather than after-profit decision making" (Key & Popkin, 1998, p. 331). Since Bayer wishes to be the life sciences industry leader while improving

their bottom line, they have incorporated sustainable action into their CSR management process because it is in their best interest to serve the public interest first by behaving ethically.

Bayer's acquisition of Monsanto brought massive financial and reputational risk due to the number of pending lawsuits related to glyphosate exposure. Throughout 2018, Bayer lost 41% of its market capitalization value (Dolmetsch, 2020). Consequently, stakeholders and shareholders lost trust in the leadership team at Bayer. This dramatic decline in profitability negatively impacted the company's capability to provide sufficient profits to its investors, thus lessening the likelihood of obtaining additional investments to further the research and development vital to Bayer's future success. Reduced consumer confidence compounded this problem leaving the company with no alternative but to reevaluate how they integrate ethics and create a CSR management process to create a culture of accountability.

In 2020, Werner Baumann, realizing the magnitude of the problem, established a new sustainability council of independent experts with unbiased perspectives to help create a new strategic approach, inspire innovation, and facilitate change (Bayer, 2020c). This progression toward enhancing their CSR management process by integrating ethics was the first step toward rebranding Bayer's image and repairing their reputation with various stakeholders, including their investors. Since January 1, 2020, Werner Baumann has been the Labor Director of Bayer and its Chief Sustainability Officer. The Chief Sustainability Officer's role is to assess corporate policies, CSR strategies and actions, targets, progress indicators, and system of management. The external sustainability council collaborates to strengthen Bayer's CSR management process, offer milestones and measurable targets, and provide best practices by incorporating ethics into Bayer's sustainability efforts (Bayer, 2020c). The new council's unbiased members offer fresh perspectives to support Bauman in his myriad functions at the company.

As stated above, Werner Baumann is currently the Chairman of the Board of Management, Labor Director, and Chief Sustainability Officer at Bayer. Since he maintains such a dominate presence at the company, he must be the primary ethical leader who chooses and implements CSR strategies and policies that will play an important role in the creation of an ethical corporate environment at Bayer. He will need to continue to treat others with compassion and build rapport with and among coworkers since collegial bonds develop trust and a sense of community. Baumann must also enforce the concept that everyone in the company is an equal and valuable stakeholder. Many times, leaders must assume the role of nurturer, assisting, preparing, and encouraging followers to deal with problems, face challenges, and adjust to changes in a positive way. His aim should be “to model the way, inspire a shared vision, challenge the process, enable others to act, and encourage the heart” (Northouse, 2018, p. 128).

Bayer is integrating ethics into its core business to enhance its brand reputation and mitigate financial risk (Bayer, 2020c). This process requires ethical and transformational leadership, crucial for the implementation and enhancement of a strategic CSR management process. The change initiative will improve their moral, social, and environment-related principles and can restore and support their mission statement, “Bayer–Science for a better life” (Bayer, 2020c). Bayer began the process by acknowledging the major challenges they face today, by strengthening their societal impact, creating a measurable commitment to their stakeholders, and by setting clear CSR targets to pursue with the same rigor as their financial goals.

Currently, Bayer is firm and resolute in its commitment to social responsibility. They are focused on setting CSR targets like becoming carbon neutral. They plan to reduce their environmental impact by 30% within the next ten years (Bayer, n.d.). To achieve this, Bayer is taking measures to become more energy efficient by switching to renewables and offsetting any

residual emissions using carbon capture (Bayer, n.d.). The leaders at Bayer are focused on creating inclusive growth, while they reduce their carbon footprint throughout their value chain by applying ethics at the core of their decision-making (Bayer, n.d.).

Bayer (n.d.) claims that they support a “social innovation initiatives” by improving the living, economic, and health conditions for small holder farms. Their innovative teams specialize in co-creating a network of social entrepreneurs, NGOs, and businesses. Since 2018, they have established three partnerships with social entrepreneurs to support sustainable development in Africa:

- myAgro: Using a fund provided by Bayer of \$600K, smallholder farmers in Mali and Senegal save money and are able to transfer the funds via mobile phones in the form of scratch cards in exchange for high-quality seed and fertilizer and thus increase their incomes.
- One Acre Fund: a non-profit social enterprise provides smallholder farmers with financing, tools and training to succeed.
- Pula: offers insurance policies tailored to the needs of smallholders in Africa and India. In 2020, Bayer’s social innovation to support their CSR activities positively impacted millions of people in rural areas by increasing their stakeholders’ revenue and physical wellbeing. One long-term target is to improve the lives of 100 million people worldwide.

Gaps and Inconsistencies in the Literature

The researcher identified gaps and inconsistencies within the literature that warrants further investigation. The three gaps identified are:

- While CSR is of growing importance, it remains critical and controversial. The CSR

literature outlined several definitions, perspectives, and a comprehensive assessment with a broad framework, but did not report a uniform standard in the U.S.

- In the CSR literature, the propensity to establish a conclusive link between CSR and an MNCs performance was not proposed because the tools currently available to measure CSR are not precisely useful (Chandler, 2020).
- In the CSR literature, a comprehensive means of measuring a firm's CSR profile was not applicable because there is variance within the cultures established by MNCs and across countries.

Summary

As globalization continues to accelerate, limited laws and regulations will further impel the need for soft law and self-regulation among MNCs. In business practice, being socially responsible should benefit MNCs who incorporate sincere CSR strategies into their core objectives at the strategic level. Since the recurring definitional theme among most scholars is consistent with the main idea within the ISO 26000, that CSR is at the core international private business self-regulation, ethical and transformation leaders guided by international norms and influenced by the contemporary normative social values of all stakeholders must continue to foster business society relationships through CSR. The literature analysis within this study reveals a shared value or interdependency between business and society. The success of each rests solely on finding a balance between the goals of MNCs and that of the private sector. The collaboration between the two will continue to impact global governance and shape the global economy well into the future as the definition and application of CSR continues to evolve and change.

Chapter 3: Research Methodology

This chapter describes the research design methods, restates the research question, and reviews the case. This case study consists of two methods. The first is the documentary analysis offered in Chapter 2 within the literature review. The second method includes conducting interviews described in this chapter and the description and parameters of the interview questions for the participants. The interview process explores and analyzes targeted CSR stakeholders' activities, beliefs, and understanding. The interview questions are stated along with the process of the study, which is described at length. The researcher will provide insight into her philosophical beliefs and worldview that validate the decision for utilizing a qualitative case study research design. The study will include a thorough explanation of the considerations required when conducting research with human subjects, data collection strategies and procedures, and a review of the proposed analysis. When data results produce themes that begin to sound similar to each other, and there is no longer new information, this is defined as data saturation (Saunders et al., 2018). The means to ensure study validity, along with the plans to report the study's findings, are discussed in this chapter.

Introduction

The purpose of this study is to explore the consistencies and inconsistencies in the application and mechanisms of CSR, to address the problem that many corporations are simply not integrating ethics into their strategic management process and CSR goals and activities, and to offer a contribution to the literature review. The following overarching research question was selected to seek clarity and is the basis of data collection for this qualitative case study. The research question asks: What are the consistencies and inconsistencies in the application and mechanisms of CSR? This question serves as the foundation to achieve the objectives of this

research. The objective for this particular study was to interview 10 participants, although saturation is possible upon interviewing six participants (Guest et al., 2006).

Research Design

The relationship between the inquirer and the subject of this study is guided by the researcher's philosophical beliefs, which are closely correlated to the constructivist paradigm or worldview. A researcher's worldview is best defined by Guba (1990) as "a basic set of beliefs that guide action" (p. 17). According to Denzin and Lincoln (2007), "these beliefs shape how the qualitative researcher sees the world and acts within it" (p. 31). A worldview "defines a researcher's philosophical orientation and...has significant implications for every decision made in the research process, including choice of methodology and methods" (Kivunja & Kuyini, 2017, p. 26).

Central to the constructivist worldview are the concepts of "understanding, multiple participant meanings, social and historical construction, and theory generation" (Creswell, 2009, p. 8). Creswell explained that:

Social constructivists hold assumptions that individuals seek understanding of the world in which they live and work. Individuals develop subjective meanings of their experiences—meanings directed toward certain objects and things. These meanings are varied and multiple, leading the researcher to look for the complexity of views rather than narrowing meanings into a few categories or ideas. The goal of the research is to rely as much as possible on the participants' views of the situation being studied. (p. 8)

Constructivist researchers must also consider the processes of interaction among participants as well as examine the distinct contexts in which they interact to comprehend participants' historical and cultural settings.

It should be noted that the researcher's worldview will have an effect on the decisions made in the research process. In fact, this philosophical worldview coupled with the complexity of the phenomena being studied informed the researcher's choice of a qualitative research approach and case study as the basis of the research design and strategy of inquiry.

The qualitative researcher is focused on studying real-world situations as they unfold naturally. Experts in the field, Denzin and Lincoln (2007), describe qualitative research as a:

Situated activity that locates the observer in the world. It consists of a set of interpretive, material practices that make the world visible. These practices transform the world. They turn the world into a series of representations, including field notes, interviews, conversations, photographs, recordings, and memos to self. At this level, qualitative research involves an interpretive, naturalistic approach to the world. (p. 4)

Thus, the qualitative researcher collects and studies various empirical materials in their natural context and settings in an attempt to generate or inductively develop a theory or pattern from the meanings others have constructed about a phenomenon. (Creswell, 2014; Denzin & Lincoln, 2007).

Creswell (2014) describes a case study as a “design of inquiry found in many fields, especially evaluation, in which the researcher develops an in-depth analysis of a case, often a program, event, activity, process, or one or more individuals” (p. 14). Given CSR's definitional complexity and ambiguity, a case study was the most applicable qualitative design method available to develop an in-depth analysis of the phenomenon. “A case study is a study of particularity and complexity of a single case, coming to understand its activity within important circumstances” (Stake, 1995, p. xi). In this situation, a case study will be utilized because the researcher wants to gain a holistic view of the context and understand the complex relationships

given the uniqueness of the case across multiple realities. The researcher will apply several methods to produce rich detail that includes conducting interviews with broad open-ended questions along with text and image analysis to “generate or inductively develop a theory or pattern of meaning” (Creswell, 2014, p. 8). The aim is to provide vivid descriptions of the consistencies and inconsistencies in the application and mechanisms of CSR within individual institutions as well as make comparisons across types of programs and types of institutions. The researcher hopes to discover to what extent CSR activities are implemented within U. S. organizations, including government and nonprofit institutions.

According to Creswell and Poth (2018), it is of prime importance to distinguish the population for the research study. The population for this research study will consist of those in key decision-making positions from mid-level to C-Suite within U. S. organizations, including government and nonprofit institutions. This study proposes a broad population to understand CSR activities from multiple industries and various companies and not just in one size or area of practice. In order to collect data, 10 participants were needed for in-depth and multiple interviews (Creswell, 2007). This study did not have an inferential design, and significance in testing was not conducted.

Sources of Data

The process of qualitative research design requires the researcher to conduct the study with the understanding that intricate events are happening simultaneously. For instance, the researcher gathers data from various sources to examine and triangulate the information. The research question and the case parameters are the focus of the qualitative study. Accordingly, the information assists the researcher in identifying and generating theories from the data. At the

same time, the researcher identifies the reliability, validity, and risk of the legitimacy of the research (Maxwell, 2009).

This study utilizes various sources of theoretical materials, such as journals, books, and online databases. The primary data sources used for the study include online documents, newspapers, websites, artifacts, and interviews. The use of wide-ranging theoretical materials and primary sources offered rich and diverse information for this study. The interview process took no more than one hour of time and depended on the participants' responses.

Human Subject Considerations

For any research study, it is critical to consider the ethical ramifications during the data collection process because it is imperative for the study to be conducted as ethically as possible. According to Creswell and Poth (2018), three ethical issues are addressed: (a) privacy and respect for the participants, (b) minimizing harm by having a genuine concern of their welfare, and (c) treating the participants with equality while enhancing inclusivity. In order to properly conduct research, the following procedures must be considered to confirm that the study is performed in an ethical way and that participants are given protection with respect to their privacy, safety, and welfare. To protect the safety and rights of the participants, researchers must complete a Human Subjects Research (HSR) training certification with the Collaborative Institutional Training Initiative (CITI) when working with human subjects. The researcher completed the CITI HSR training and received a certificate for this study (see Appendix A). The certificate was obtained on October 30, 2021, as part of the Institutional Review Board (IRB) approval process.

The IRB reviews all research plans, and every university has an IRB committee, according to federal regulations, to protect human subjects from any violations (Creswell &

Creswell, 2018). Before the data collection process, it is necessary to receive approval of the informed consent, which will be included along with the interview questions and the recruitment script, which will be emailed to potential participants. The application provided to the IRB at Pepperdine University will consist of a copy of the informed consent with the interview questions that will be given to the participants, along with a copy of the recruitment script email.

Once IRB approval is provided (see Appendix B), it is vital to ensure that potential respondents (a) know the purpose of the study, (b) that they can withdraw from the study at any point during the research process, (c) they are aware of any risks associated by participating in the study, (d) that their confidentiality is secured, (e) that they know and are aware of any benefits expected through the participation of the study, and (f) that both the participant and the researcher sign the informed consent form stating that the participant is protected from any human rights violations and that their rights and welfare are protected. In addition, the informed consent form must (a) identify the researcher, (b) identify the institution sponsoring the study, (c) identify the study's purpose, (d) identify the benefits of participating in the study, if any, (e) identify the type and the level of involvement in the study, (f) identify the risks involved if any, (g) provide guarantee of the participant's confidentiality, (g) assurance that the participant can withdraw from the study at any time, and (h) name and contact information of those involved in the study should any questions arise (Creswell & Creswell, 2018).

Participants' rights include: (a) the right to be fully informed about the study's purpose and about the involvement and time required for participation, (b) the right to confidentiality and anonymity, (c) the right to ask questions to the investigator, (d) the right to refuse to participate without any negative ramifications, (e) the right to refuse to answer any questions, and (f) the right to withdraw from the study at any time (Richards & Morse, 2013). The potential

participants will be recruited through LinkedIn (<https://www.linkedin.com>), email, and various networks the researcher is involved with. The participants can self-select whether to participate or not. Appendix C summarizes the informed consent form used for this study.

Instrumentation

The interview protocol created by the researcher was expertly reviewed by the researcher's dissertation chair and committee. Table 3 depicts the overarching research question and corresponding interview questions, which the researcher used to guide the findings for the study. The interview questions were also verified through a peer review process, also known as member checking. This process provides the opportunity for an external source to check on the researcher's study process and explore the instrument's credibility (Creswell, 2007). According to Creswell and Poth (2018), the researcher is considered the main instrument or tool in qualitative studies. This is because the researcher's role generates the data and insights of in-depth interviews, analyzes the data, and then provides this information within the study. Data gathering is less subjective and richly value-laden as interviewing is a two-way process (Wambaleka, 2020).

Document analysis is a systematic procedure to analyze documentary evidence and answer a specific research question in a qualitative study (Bowen, 2009). Document analysis requires the researcher to continuously review, examine, and interpret data to gain meaning and empirical knowledge of the materials being studied. This process triangulates findings gathered from additional data sources such as interview transcripts. To counter bias, the triangulation of documents can corroborate or refute, elucidate, or expand on findings across other data sources. It can answer questions about cultural context, organizations, and activities (Bowen, 2009). This entry explores the method of using documents as data and describes the two primary data types.

It also explains how to identify document sources and select an appropriate sample of documents. Creating a document management system is then discussed, followed by the process of data analysis and some limitations to document analysis.

Table 3

Research Question and Corresponding Interview Questions

| Research Question | Corresponding Interview Questions |
|--|--|
| What are the consistencies and inconsistencies in the application and mechanisms of Corporate Social Responsibility (CSR)? | <p>IQ 1: What does Corporate Social Responsibility (CSR) look like from your point of view?</p> <p>IQ 2: Tell me about the various CSR activities that your company offers.</p> <p>IQ 3: Do the CSR activities offered by your company primarily benefit the employees, the community, or the environment?</p> <p>IQ 4: In the past year, to what extent did you personally participate in CSR activities?</p> <p>IQ 5: How does your companies leadership guide and engage employees during CSR application?</p> <p>IQ 6: Does your companies leadership use any tools to track and measure CSR implementation?</p> <p>IQ 7: What guidance would you give to other leaders in regard to CSR performance?</p> <p>IQ 8: Can you describe a situation where CSR was used in a decision-making process within your company?</p> |

| Research Question | Corresponding Interview Questions |
|-------------------|--|
| | <p>IQ 9: Have you seen success in implementing CSR strategies and activities?</p> <p>IQ 10: Do you think there is a gap between what corporations say and do in regard to CSR performance?</p> <p>IQ 11: What inconsistencies have you recognized regarding CSR within your industry?</p> <p>IQ 12: Is there anything you would like to add today?</p> |

The second instrument is the documentary analysis rubric, which offers the categories and criteria for analysis. The documents will be evaluated using this criterion to determine if the theoretical materials and primary sources will offer rich and diverse information for this study.

Some of the advantages to document analysis include:

- *Cost-Effectiveness:* The content and quality are easily gathered for evaluation online and is less expensive than other research methods
- *Coverage:* Documents provide a broad span of events, settings, and time (Yin, 1994)
- *Efficient:* Document analysis is efficient because it requires data selection, instead of data collection and is less time-consuming (Bowen, 2009)
- *Exactness:* The presence of exact names, a detail of events, and references on all documents are advantageous to the research process (Yin, 1994)
- *Stability:* Documents can be viewed repeatedly, prove to be non-reactive, and offer stability. The researcher does not alter what is being studied (Merriam, 1988)

Providing a rubric will be useful during the process of comparing CSR activities that are documented on a firm's website along with the responses to each participants interview questions. A thorough, systematic review of documentation provided background information that will assist the researcher in understanding CSR context within U. S. organizations, including government and nonprofit institutions. Bayer AG is the first document selected and analyzed from the literature review in Chapter 2. Additional sources will be included in Table 4 upon completion of all interviews.

Table 4

Selected Documents for Data Analysis

| Documents Selected | Data Analyzed |
|---|--|
| Bayer AG Website and pages https://www.bayer.com/en/us/corporate-responsibility/overview | Importance of CSR and participation in ethical decision-making processes |

Data Collection

The researcher will begin data collection upon emailing the participants with an IRB-approved email recruitment script that introduces the researcher, the study, and an informed consent form which will be sent with a request to participate in the study. This process will begin during the first week of data collection upon IRB approval. Once 10 participants state that they are interested, the researcher will send a follow-up email to them to thank them for participating, along with options to schedule their interviews. The researcher will send an informed consent form to the participant via DocuSign (<https://www.docusign.com>), a cloud software that allows people to e-sign documents digitally. Once the participant signs the informed consent form, the researcher will schedule the appointment for the interview with the participant via email and will send a calendar invite along with a password-protected Zoom audio and video conferencing link. These activities will take place in the second week of data collection. The researcher provided a

recruitment script in Appendix D. The following was the order of sampling and a recruitment strategy:

1. A master list of potential participants will be developed on a password-protected document.
2. The unit of analysis will determine the target audience for the master list.
3. The researcher will begin by doing a search in a publicly available database, whether that is a social media platform such as LinkedIn or Facebook, association pages, or publicly available webpages.
4. The researcher will run a search using criteria for inclusion. The master list should have roughly 15 participants.
5. Once the master list is created, the researcher will then apply criteria for exclusion.
6. The researcher will then send out the recruitment script to the final 10 participants (all communication will be done via email).
7. The researcher will then schedule no more than (one-hour) interviews with all the participants.
8. Once interview dates are set, the researcher will send out the informed consent form along with the zoom link and password for the interview session requesting that they sign the informed consent and return it via email.
9. On the day of the interview, the researcher will open the zoom 5-10 minutes ahead of schedule. Once the participant arrives, the researcher will review the informed consent with the participant, inform them that participation is voluntary and that they may stop the interview at any time for any reason.
10. The researcher will then conduct the interview.

The researcher will upload transcribed interviews into the computer software, NVivo and begin qualitative data analysis by transcribing the recordings and reviewing all contextual notes. The researcher will use NVivo to organize, analyze, and assist with identifying keywords and unstructured qualitative data from the interviews. Confidentiality will be maintained using a password-protected laptop to store all data collected including the informed consent forms, the recorded interviews, and the transcribed data. All data will also be deidentified using a pseudonym which will be assigned to each individual recording. The recorded files will be saved on a local password-protected computer owned by the researcher and all data will be destroyed within a year of completion of the study.

The criteria for inclusion for this study were:

- earned an associates degree or higher
- work within a U. S. organization, government, or nonprofit institution,
- be between the ages of 28-60
- having a title that includes CSR decision making or a positions from mid-level to C-Suite

The criteria for exclusion to reduce and exclude participants who did not qualify for the study were:

- participants who have retired
- participants who declined the recording of their interviews
- participants who are not available to take part within the timeframe selected for the interview process
- participants who do not sign the informed consent form

Maximum variation is utilized by recognizing the different traits in the construction of the sample once the inclusion and exclusion criteria are established (Patton, 2015). Thus, participants will be selected in order for a wider range of representation and dimensions of interest occur, so the maximum variation approach is developed (Creswell & Poth, 2018; Patten & Newhart, 2017). The following were the criteria for maximum variation:

- the participants have experience working within a U. S. organization, government, or nonprofit institution
- the participants are from various industries and departments
- the participants are employed and ranged in age from 28–60 years

Data Analysis

Data collection and data analysis is an ongoing process that are simultaneous when conducting qualitative research (Creswell & Creswell, 2018). The process of collecting and analyzing data includes conducting interviews via a recording on Zoom, and then transcribing the recordings, and documentary analysis. It is important to prepare and organize the information obtained from the interviews, and subsequently, begin the coding process from the collected data to find the description of themes essential to the study's findings. Then, the researcher can interpret the data by comparing the companies websites, literature, and the theories from previous studies with the current data collection.

Coding occurs when the data is divided into smaller texts by assigning phrases, or words in a thematic process (Creswell & Creswell, 2018). During the coding process, the data is analyzed, and the code is collapsed into a wide range of themes. Qualitative data analysis software programs, such as NVivo, can assist the researcher in organizing, sorting, and analyzing the data faster than a manual process. As part of this study, the NVivo software will transcribe

the interview recordings and the data will be downloaded to the researcher's computer for purposes of privacy. Each recording will be uploaded with a pseudonym, Participant 1, Participant 2, and so forth to ensure the confidentiality of the participant. After the recordings are reviewed and transcribed, the transcripts will be analyzed to find themes in the data.

Means to Ensure Study Validity

Creswell and Miller (2000) describe nine validity procedures for researchers to use to conduct a qualitative inquiry. They are “triangulation, disconfirming evidence, researcher reflexivity, member checking, prolonged engagement in the field, collaboration, audit trail, thick/rich descriptions, and peer debriefing” (Creswell & Miller, 2000, p. 126). The validity of the CSR activities will be established based on comparing the statement to the literature (see Appendix E for a list of activities and resources that align with the interview questions). Each CSR activity discussed was culled from the literature and established by at least two authors. The validation technique was member checked, after the interview questions were created, by one academic at Pepperdine university and one business consultant with experience in research and design to ensure the questions asked are aligned with the research question.

Plans for Reporting Findings

In order to report findings for the interview process, interviews will be transcribed using a transcription software called NVivo coding in order to analyze the responses and themes from each interview for data collection. Chapter 4 will present the findings and themes in more detail from the participants interviews. Chapter 5 will discuss the findings and provide conclusions from the themes identified along with implications, and recommendations as well as the triangulation researched through documentary analysis and interviews.

Summary

This chapter confirmed the research methodology and provided detailed interview questions for the overarching research question. The instrumentation includes the interview protocol and documentary rubric. The interview questions were member checked as well as expertly reviewed by the chair and committee. The protection of human subjects and the IRB process was described at length. Data will be collected through the process of interviewing via Zoom and the transcriptions of the interviews will be coded through NVivo software. The data will be analyzed and coded to find themes and triangulation of documentary analysis. The information from this study will offer the opportunity to seek clarification and make a practical case regarding the consistencies and inconsistencies in the application and mechanisms of CSR.

Chapter 4: Presentation of Findings

Chapter Overview

This chapter is structured to present the findings of this case study approach conducted within a framework of a qualitative research design. The researcher's intent and the importance of studying the problem are crucial to uncover the consistencies and inconsistencies in the application and mechanisms of CSR. The objective of this chapter was to provide only the findings of the data without evaluation, judgment, or interpretation. Chapter 4 encompasses the chapter overview, introduction, presentation of key findings, and offers a chapter summary.

Introduction

The overarching research question (RQ) was developed in tandem with the interview questions in order to achieve the goal of investigating the consistencies and inconsistencies in the application and mechanisms of CSR. The purpose of this study was to seek clarification and to generate or inductively develop a theory or pattern of meaning that will assist leaders when developing a CSR management process. The following overarching research question was selected to seek clarity and is the basis of data collection for this qualitative case study. The research question asks: What are the consistencies and inconsistencies in the application and mechanisms of CSR? This question serves as the foundation to achieve the objectives of this research. With the purpose of examining the research question, 12 interview questions (IQs) were created, member checked, and then asked to participants who met the eligibility criteria previously established and discussed in Chapter 3. The IQs were as follows:

- IQ 1: What does Corporate Social Responsibility (CSR) look like from your point of view?
- IQ 2: Tell me about the various CSR activities that your company offers.

- IQ 3: Do the CSR activities offered by your company primarily benefit the employees, the community, or the environment?
- IQ 4: In the past year, to what extent did you personally participate in CSR activities?
- IQ 5: How does your companies leadership guide and engage employees during CSR application?
- IQ 6: Does your companies leadership use any tools to track and measure CSR implementation?
- IQ 7: What guidance would you give to other leaders in regard to CSR performance?
- IQ 8: Can you describe a situation where CSR was used in a decision-making process within your company?
- IQ 9: Have you seen success in implementing CSR strategies and activities?
- IQ 10: Do you think there is a gap between what corporations say and do in regard to CSR performance?
- IQ 11: What inconsistencies have you recognized regarding CSR within your industry?
- IQ 12: Is there anything you would like to add today?

Presentation of Findings

Table 5 displays the demographic information and company characteristics for the 10 interview participants in the study. The majority of the 10 participants worked for for-profit companies, with half of the participants classified as working for a large company and the rest midsized or small. Nearly all the companies represented had CSR implied in their mission statement on their companies' website, except for one. The industries for each of the 10 participants varied from a nonprofit Advocacy Interest Group, Energy, Management Consulting,

Media, Private Equity, Software, Technology and Innovation Institute, Utility, and Women's Health Industry.

Table 5

Demographics and Company Characteristics for Interview Participants

| Participants | Industry | Title | Company Info | Company Size | CSR Implied in Mission Statement |
|----------------|--|---|--------------|------------------|----------------------------------|
| Participant 1 | Second Largest Software Company in the World | Organizational Development Consultant (ODC) | For-Profit | Large | No |
| Participant 2 | Institute that fosters Science & Technology Innovation | Chief Strategy Officer (CSO) 2nd Level | Non-Profit | Small | Yes |
| Participant 3 | Largest Municipal Utility in the Nation | Service Specialist Supervisor | For-Profit | Large | Yes |
| Participant 4 | Community, State, & National Advocacy Company | Senior Advisor of National Affairs | Non-Profit | Large | Yes |
| Participant 5 | Women's Health | Co-Founder & Chief Executive | Non-Profit | Small | Yes |
| Participant 6 | Management Consulting | Officer (CEO) Account | Non-Profit | Small to Midsize | Yes |
| Participant 7 | Silicon Giant in Cloud-Based Technology | Executive for Worldwide Sales | For-Profit | Large | Yes |
| Participant 8 | Energy | Director for External Affairs | For-Profit | Large | Yes |
| Participant 9 | Private Equity | ESG & Investor Relations | For-Profit | Small | Yes |
| Participant 10 | Media | Owner & Chief Executive Officer (CEO) | For-Profit | Small | Yes |

Note. $N = 10$.

Table 6 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' self-definitions of CSR. The codes that were mentioned the most frequently across all of the interviews for the self-definitions of CSR were holding companies accountable to customers and stakeholders ($n = 6$), what defines the company as a corporate person or citizen ($n = 3$), prioritizing good outcomes for interactions with the community ($n = 3$), CSR lacks a clear definition ($n = 2$), CSR is self-defined by the organization and people inside ($n = 2$), and company-matched in kind donations ($n = 2$). The codes that were referenced by the most interview participants for the self-definitions of CSR were holding companies accountable to customers and stakeholders ($n = 6$), what defines the company as a corporate person or citizen ($n = 3$), prioritizing good outcomes for interactions with the community ($n = 3$), CSR lacks a clear definition ($n = 2$), and CSR is self-defined by the organization and people inside ($n = 2$).

Table 6

Coding Frequency Counts for Self-Definitions of Corporate Social Responsibility

| Code | References | Interviews |
|--|------------|------------|
| 1. Holding companies accountable to customers and stakeholders | 6 | 6 |
| 2. What defines company as a corporate person or citizen | 3 | 3 |
| 3. Prioritizing good outcomes for interactions with community | 3 | 3 |
| 4. Lacks clear definition | 2 | 2 |
| 5. Self-defined by organization and people inside | 2 | 2 |
| 6. In kind donations | 2 | 1 |
| 7. CSR engagement through STEM programming sponsorship (external) | 1 | 1 |
| 8. Responsibility for human rights and environment as aligned with company values (internal) | 1 | 1 |
| 9. Values in alignment with actions, investments, and engagement | 1 | 1 |
| 10. Organizational (readiness, change, culture) | 1 | 1 |
| 11. Individual or corporate efforts to minimize harm while prospering | 1 | 1 |

| Code | References | Interviews |
|---|------------|------------|
| 12. Environmental, social, and governance (ESG) | 1 | 1 |

Note. $N = 10$.

The majority of the interview participants agreed with the proposed definition of CSR as holding companies accountable to customers and stakeholders. Participant 10 referenced their belief in the level of responsibility for the relationship of impact to stakeholders illustrative in code 1:

Being responsible to the major constituents that are involved in your company that are impacted by your company, whether it is the physical community where you operate or your employees and obviously the end consumer of your product. There is a level of responsibility that every corporation has to think about regarding their impact on those communities. (P10 interview response)

Participant 8 included what defines the company as a corporate person or citizen along with environmental stewardship and education with defining CSR illustrative in code 2:

It's really about how we treat the communities in which we have assets, and we operate. It's that term, being a good corporate citizen, so wherever we have operations, we try to make sure that we are being partners with the community. Whether it's from environmental stewardship or building capacity of social needs within a community. We also focus a lot on education . . . and helping to support sustainability with a holistic view in the community where we operate. (P8 interview response)

A particularly notable response that was echoed by participant 1 and others alluded to the fact that CSR lacks a clear definition and the layers of self-definition that affect corporate decision making illustrative in code 4:

So, from my point of view, it is really an amalgamation of a variety of different things and it's self-defined by the organization and then also further self-defined by the people who work within the organization so anytime you're talking about corporate social responsibility there's not always a clear definition in play as to what you're specifically talking about. (P1 interview response)

Table 7 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' responses for the CSR activities offered by their company. The codes that were referenced the most frequently across all of the

interviews for the CSR activities offered by the company were corporate citizenship (education, giving, volunteering, sustainability, health) ($n = 5$), organizational readiness for value alignment (internal) ($n = 4$), volunteering sponsored by company ($n = 3$), charitable giving matched by company ($n = 2$), educational support for underserved communities (external) ($n = 2$), policy advocating and lobbying to influence public awareness ($n = 2$), collaborating with value-aligned partner organizations (external) ($n = 2$), and giving a percentage of revenue, time, and product directly to the community ($n = 2$). The codes that were referenced by the most interview participants for the CSR activities offered by the company were organizational readiness for value alignment (internal) ($n = 3$), volunteering sponsored by company ($n = 3$), corporate citizenship (education, giving, volunteering, sustainability, health) ($n = 2$), charitable giving matched by company ($n = 2$), educational support for underserved communities (external) ($n = 2$), and collaborating with value-aligned partner organizations (external) ($n = 2$).

Table 7

Coding Frequency Counts for Corporate Social Responsibility Activities Offered by Company

| Code | References | Interviews |
|--|------------|------------|
| 1. Corporate citizenship - education, giving, volunteering, sustainability, health | 5 | 2 |
| 2. Organizational readiness for value alignment (internal) | 4 | 3 |
| 3. Volunteering sponsored by company | 3 | 3 |
| 4. Charitable giving matched by company | 2 | 2 |
| 5. Education support for underserved communities (external) | 2 | 2 |
| 6. Policy advocating and lobbying, influence public awareness | 2 | 1 |
| 7. Collaborating with value-aligned partner organizations (external) | 2 | 2 |
| 8. Giving percentage of revenue, time, and product directly to community | 2 | 1 |
| 9. Inclusion and equity are for community (external) | 1 | 1 |
| 10. Diversity and inclusion guidelines for company hiring not part of CSR | 1 | 1 |
| 11. Align with UN Sustainable Development Goals | 1 | 1 |
| 12. Develop emerging companies at seed stage if aligned with | 1 | 1 |

| | Code | References | Interviews |
|--|------|------------|------------|
| CSR focus | | | |
| 13. Diversity, equity, and inclusion initiatives for women in workforce | | 1 | 1 |
| 14. Strategy for environmental justice in energy transformation | | 1 | 1 |
| 15. Workforce development partnering with trade schools and tuition reimbursement | | 1 | 1 |
| 16. Programs for customers to save money and make energy efficient improvements | | 1 | 1 |
| 17. Retrofitting office buildings for energy efficiency | | 1 | 1 |
| 18. Pay employees to carpool or walk to work, free EV chargers | | 1 | 1 |
| 19. Foundation grants and scholarships | | 1 | 1 |
| 20. Focusing on vulnerable women lacking access to healthcare | | 1 | 1 |
| 21. Leading with values and sense of purpose | | 1 | 1 |
| 22. Starbucks kept benefits for employees during 2008 recession | | 1 | 1 |
| 23. Products with environmentally friendly settings as default increased efficient usage | | 1 | 1 |
| 24. Companies focus on external activities without looking internally to shared values of diversity, equity, inclusion | | 1 | 1 |
| 25. Moving toward net zero and carbon neutral | | 1 | 1 |

Note. $N = 10$.

Participants described a variety of external and internal CSR activities offered by their companies. Participant 4 connected internal activities to the theme of organizational readiness for value alignment with preparing the company for the future illustrative in code 2:

I would say that our focus was both internal and external, and you know internally, for example, I shared that one of our largest employee resource groups would do a lot of significant work throughout the year. They particularly align with the theme of each month. For example, February being black history month, March being women's history month, and June being pride month. A lot of work was aligned along those themed months and supports the organizational change work. We thought of it as sort of organizational readiness in terms of getting the organization sort of ready to be able to serve the next generation of members and stakeholders. (P4 interview response)

Several participants including participant 7 referenced the volunteering sponsored by their company, as one explained how their company's model worked illustrative in code 3:

As a part of the model, we offer a percentage of all employees time so every employee at my company is able to take up to six days per year fully paid to take part in philanthropic work. This doesn't count against your paid time off and it doesn't count against your vacation. You can take that time off as long as you're doing approved work

with an approved 501c3. (P7 interview response)

Participant 9 mentioned how their company matched charitable giving with flexible options illustrative in code 4:

Additionally, at the company we provide a charitable matching program in which the company matches charitable donations or donates on behalf of an employee if they volunteer their time. We really focus on what our employees feel they're passionate about and supporting them in those endeavors. Across our portfolio different companies do different things, you know a lot of them do look for charitable matching by offering company service days or working at a food bank. (P9 interview response)

Finally, a noteworthy response from participant 4 offered collaborating with value-aligned partner organizations illustrative in code 7:

Those employee resource groups, and employee leaders played a role outside of the organization, working with dozens of partner organizations, some national, state, and local. Their focus was in terms of co-programming and co-presenting and collaborating. So, recognizing those third-party validators that really are the wind beneath our wings when it comes to the social vision work that we're charged with doing. (P4 interview response)

Table 8 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' responses for the CSR activities offered by their company as primarily benefitting their employees, the community, or the environment. The codes that were referenced the most frequently across all of the interviews for the CSR activities offered by the company primarily benefitting their employees, the community, or the environment were CSR benefits all groups ($n = 8$), employees benefit from being paid to volunteer ($n = 3$), employees want to work for a company that is aligned with their own mission to make an impact ($n = 2$), environment benefits from energy saving measures ($n = 2$), employees benefit from paid caregiving leave ($n = 2$), and the community sees benefits of external giving and sponsorships ($n = 2$). The codes that were referenced by the most interview participants for the CSR activities offered by the company primarily benefitting their employees, the community, or the environment were CSR benefits all groups ($n = 8$), employees benefit

from being paid to volunteer ($n = 3$), employees want to work for a company that is aligned with their own mission to make an impact ($n = 2$), environmental benefits are from energy saving measures ($n = 2$), employees benefit from paid caregiving leave ($n = 2$), and the community sees benefits of external giving and sponsorships ($n = 2$).

Table 8

Coding Frequency Counts for Corporate Social Responsibility Activities Offered by Company Primarily Benefit Employees, Community, or Environment

| Code | References | Interviews |
|--|------------|------------|
| 1. Benefits all | 8 | 8 |
| 2. Employees paid to volunteer | 3 | 3 |
| 3. Employees want to work for a company that is aligned with their own mission to make an impact | 2 | 2 |
| 4. Environment from energy saving measures | 2 | 2 |
| 5. Employees benefit from paid caregiving leave | 2 | 2 |
| 6. Community sees benefits of external giving and sponsorships | 2 | 2 |
| 7. Health as primary benefit | 1 | 1 |
| 8. Community benefits from the support small businesses receive | 1 | 1 |
| 9. Helping clients access healthcare helps their community | 1 | 1 |
| 10. Often companies prioritize environment at expense of community | 1 | 1 |
| 11. Employees benefit from improved bonus structure equity, parental leave, and pandemic work life balance | 1 | 1 |

Note. $N = 10$.

The majority of interview participants agreed that CSR benefits the employees, community, and environment, as participant 3 referred to their experience in the energy sector with understanding the relationships between stakeholders is illustrative in code 1:

I think all...To make it easy on the employees to benefit the customers, and then at the end it's like it all impacts, the environment. It all helps the environment and the department too because they put a lot of money into infrastructure because there's such an overload on the power system, so the more conservation the better it is for them to save money, but it's also best for the department. When we have a power outage, more energy goes into trying to get that power backup because it's overloaded than it would, if people just didn't use power during peak time, so they're saving money during that time,

and we save money on having to deal with the power outage as well. (P3 interview response)

Participant 2 shared their view on the importance of attracting young talent. Employees want to work for a company that is aligned with their own mission to make an impact, which is illustrative in code 3:

It's a generational issue and a lot of young – I use kids, but [they're like] kids to me – and they want to work for companies that have a mission and want to work for companies have meaning and to that degree we communicate to them that the organization is working with, and it would be a very purposeful approach to assist companies that are trying to generate impact in areas of food, health care, and environment that becomes an intrinsic motivator for the staff. (P2 interview response)

A notable response from participant 8 offered how the community sees benefits of external giving and sponsorships and its effect on the company is illustrative in code 6:

As a director of external affairs all of my stuff is outside of the organization. I would say, it really is to benefit the community. That is our primary focus to benefit the community and also to be seen again as a good corporate citizen, we want people to know we're a good company, and we do care about the community, and we do care about the places where we operate. (P8 interview response)

Table 9 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' self-reported participation in the CSR activities offered by their company. The codes that were referenced the most frequently across all of the interviews for the self-reported participation in the CSR activities offered by the company were daily participation ($n = 3$), encouraging remote working ($n = 2$), volunteering as a company activity ($n = 2$), and being a part of the team that sets the CSR goals for the year ($n = 2$). The codes that were referenced by the most interview participants for the self-reported participation in the CSR activities offered by the company were daily participation ($n = 3$), encouraging remote working ($n = 2$), volunteering as a company activity ($n = 2$), and being a part of the team that sets the CSR goals for the year ($n = 2$).

Table 9

Coding Frequency Counts for Self-Participation in Corporate Social Responsibility Activities Offered by Company

| Code | References | Interviews |
|---|------------|------------|
| 1. Daily | 3 | 3 |
| 2. Encouraging remote working | 2 | 2 |
| 3. Volunteering as company activity | 2 | 2 |
| 4. Part of team that sets CSR goals for year | 2 | 2 |
| 5. Did not participate | 1 | 1 |
| 6. Volunteering outside of company activities | 1 | 1 |
| 7. Increasing equity for underrepresented populations in bio sciences through accelerator | 1 | 1 |
| 8. Switched office to paperless | 1 | 1 |
| 9. Weekly discussions | 1 | 1 |
| 10. Organized offsetting of emissions for special events | 1 | 1 |

Note. $N = 10$.

Participant 5 was involved in CSR activities on a daily basis and referred to the concept of living their values consistently with external activities. This was illustrative in code 1:

Daily because we are in the process of launching a new product and it requires us to live it every day. We're bringing on new teammates and we are out there doing a lot of external communications with potential funders and we're working with community to be able to implement our products, so we talk about it a lot. I'm responsible for what we're doing, and CSR is core to what we do. (P5 interview response)

Participant 7 shared the difficulty of volunteering as a company activity during Covid-19. This was illustrative in code 3:

We left halfway through a day of internal meetings to go hand out dinners at a homeless shelter in a district of San Francisco. Covid made it pretty tough to get those things done over the past couple of years and that was the first time that we've been able to even get together in person as a team. Actually, going out into the community was a great experience even though it was a little shaky because we're still trying to work out how we can actually be out there in person interacting with people. It felt good to kind of be back in the swing of things. (P7 interview response)

A particularly noteworthy response from participant 8, who was part of the team that set the CSR goals for the year, described the process for incorporating employee ideas into those goals, is illustrative in code 4:

I'm deeply embedded. Anytime an employee has an idea that may be good externally it comes to me and I'm one of the first that gets a look at it to say yes, this is good or no this is not. We know what we're looking to do, and I help set the goals for the year. We know how we want to utilize the funds we've been allocated and have a specific focus and we all sit down and decide which way to go, so I'm intimately involved in everything in terms of building our reputation for CSR. Conceptually CSR is a not as much a daily, but more of a weekly commitment. You know, we try to meet once a week to see if there's anything on the horizon that we need to make a decision on (yay or nay) that we're going to do, and so it's probably more of a weekly basis that we have those discussions of what we're working on. (P8 interview response)

Table 10 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' responses for how their companies leadership guides and engages employees during the application of CSR. The codes that were referenced the most frequently across all of the interviews for how company leadership guides and engages employees during the application of CSR were public support for CSR from executive leadership ($n = 7$), financial support from leadership ($n = 3$), and having a culture of shared values and living those values with clients ($n = 2$). The codes that were referenced by the most interview participants for how companies' leadership guides and engages employees during the application of CSR were public support for CSR from executive leadership ($n = 7$), financial support from leadership ($n = 3$), and having a culture of shared values and living those values with clients ($n = 2$).

Table 10

Coding Frequency Counts for Company Leadership Guides and Engages Employees during Corporate Social Responsibility Application

| Code | References | Interviews |
|---|------------|------------|
| 1. Public support for CSR from executive leadership | 7 | 7 |

| Code | References | Interviews |
|---|------------|------------|
| 2. Financial support from leadership | 3 | 3 |
| 3. Culture of shared values and living those values with clients | 2 | 2 |
| 4. Spearheaded vision for identity shift aligned with Sustainable Development Goals | 1 | 1 |
| 5. Lack of communication on CSR activities unless sought out | 1 | 1 |
| 6. Leadership guides organization through CSR standards with checks and balances | 1 | 1 |
| 7. Depends on whether CSR integrated to C-level (affects change) or marketing (gimmick) | 1 | 1 |
| 8. Annual and quarterly reviews reinforce visibility of carbon neutral goals | 1 | 1 |
| 9. Annual employee reviews incorporate CSR targets | 1 | 1 |

Note. $N = 10$.

Many of the interview participants stressed the importance of public support of CSR from the executive leadership team, and participant 9 connected the visibility to financial support from leadership, as well as having a culture of shared values and living those values with their clients illustrative in code 1:

They set the tone from the top. If you feel that they feel it's important, that feeling trickles down to everyone at every level, announcing these things, and having coordinated announcements at our firm wide meetings saying how important it is to them. Our executive committee is made up of four individuals and each of them have a different charity that they really support a lot in their free time. They are also on boards that are driving impact in the world. That's cool as an employee, to see that your bosses care so much and are really donating not just their money, but their time to it. While the minutia of a lot of things are driven by other employees, I think that tone at the top, really, really helps. You know, we do not just have in service days, but we also do firm wide service days so typically again Covid kind of threw us off the game when we weren't able to do this, the past two years, but we typically also have a firm wide service day where everyone from the bottom of the totem pole to our executive committee are painting fences or helping refurbish a playground, which are some of the things that we've done in the past. I think just engaging with everyone has really helped drive the sustainability of our CSR programs. (P9 interview response)

Participant 5 echoed the theme of shared culture and values and added details on how it affects everything from training employees to client interactions illustrative in code 3:

We start every meeting with the discussion of the values that we have with each other and our stakeholders. We have the employees talk about it for every meeting and really go into it and we talk about how our behaviors should be demonstrated so we don't fall

short. We discuss how we live it and then reflect on the work we're doing. We really bring it into our client interactions too. How we train our employees to be interactive with the clients to demonstrate who we are and what kind of relationships we are building, and we ask ourselves how does that reflect the values that we hold and the approach that we're taking with others and our clients as well. (P5 interview response)

Table 11 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' responses for how their companies' leadership uses tools to track and measure their implementation of CSR. The codes that were referenced the most frequently across all of the interviews for how the companies' leadership uses tools to track and measure their implementation of CSR were: Company uses its own tools for CSR tracking and implementation ($n = 2$), internal diversity equity, and inclusion metrics ($n = 2$), and use of tools unclear due to limited communication ($n = 2$). The codes that were referenced by the most interview participants for how the companies' leadership uses tools to track and measure their implementation of CSR were company uses its own tools for CSR tracking and implementation ($n = 2$), internal diversity equity, and inclusion metrics ($n = 2$), and use of tools unclear due to limited communication ($n = 2$).

Table 11

Coding Frequency Counts for Company Leadership Use of Tools to Track and Measure Corporate Social Responsibility Implementation

| Code | References | Interviews |
|--|------------|------------|
| 1. Unclear, limited communication | 2 | 2 |
| 2. Use own company tools for tracking and implementation | 2 | 2 |
| 3. Internal diversity, equity, and inclusion metrics | 2 | 2 |
| 4. Citizenship report - CEO statement | 1 | 1 |
| 5. Impact reports that measure how companies are affecting environment, climate, and community | 1 | 1 |
| 6. Data analytics and performance management tied to compensation | 1 | 1 |
| 7. System lacks in tracking multicultural audiences with equity lens (help where needed most) | 1 | 1 |
| 8. Some quarterly reports, but annual would benefit industry for transparency | 1 | 1 |

| Code | References | Interviews |
|---|------------|------------|
| 9. Dashboard tracking qualitative and quantitative metrics | 1 | 1 |
| 10. Annual government evaluation | 1 | 1 |
| 11. Disconnect between employees and leadership when CSR goals or process not clearly defined | 1 | 1 |
| 12. Some data tracking (volunteering) but lack of impact measurement or software | 1 | 1 |
| 13. Environmental social governance metrics (ESG) | 1 | 1 |
| 14. Weekly meetings and updates | 1 | 1 |
| 15. Employee retention and annual reviews | 1 | 1 |

Note. $N = 10$.

While responses for the category of company leadership using tools to track and measure CSR implementation were varied amongst the respondents, participant 10 had specific details on their company's own tools and process for a multifaceted, comprehensive approach illustrative in code 15:

For the CSR related to employees, primarily our tracking would be retention and annual company reviews, so we have an annual review, where the employee can basically provide feedback. We also have informal reviews every six weeks, but there's a formal way every year to have employees report back and then we also have metrics and measurements based on DEI metrics and goals as well. Those are very important in our hiring processes and in our team development. In terms of our readers we measure our impact with them, based on how many dollars and referrals that we send to more ethical brands that have ethics sensors sustainability certifications and we're able to say each year we've directed X millions of dollars to companies that are better and have these certifications and then we also measure how well we're serving our readers just by analytics and data on how they use our site, so their time spent and comments that we get back. We know whether or not the content is serving and nurturing them and then third really any metrics we use with our charitable giving other than just like the number. (P10 interview response)

Participant 8 echoed similar thoughts about the internal diversity, equity, and inclusion metrics and how it influences a holistic perspective for tracking CSR illustrative in code 3:

We follow all of the things that are in the environmental, social governance metrics...Large companies and global companies where I work get an ESG score that's critically important and so whatever those metrics are that are there for ESG we utilize those, and we also have some internal ones in terms of our DEI. To help identify if we are meeting those targets, so we do have an internal diversity equity inclusion target. It is one

of the things that we also utilize to see how we're doing just for our own perspective. It is not necessarily for just ESG but from a whole perspective (P8 interview response).

However, several respondents, including participant 3, mentioned that limited communication made CSR tracking unclear and realized that communication depends on the people managing the tracking illustrative in code 1:

I'm sure that they have some type of tracking tools, but I'm not sure it works...But that information is trickled out to the rest of us...Who's using the tracking mechanisms is really important, because you want to know and you want to let your groups know that what they're doing is having an impact because oftentimes we do the work, but then we don't have the result and so we're part of the system, but we don't know what happened, and then we move on to another project so it's good to let us know what happened. Was it good or is it bad, but often times we don't get feedback (P3 interview response).

Table 12 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' guidance for other leaders regarding CSR performance. The codes that were referenced the most frequently across all of the interviews for guidance for other leaders regarding CSR performance were defining CSR for organization and intended outcome ($n = 7$), CSR success requires self-reflection on goals and values ($n = 5$), CSR needs to be targeted and specific to the industry, field, and employees ($n = 4$), developing CSR goals with measurable success markers and clearly communicated to the team ($n = 3$), CSR helps to keep employees engaged ($n = 2$), doing well by doing good (financial, relational, goodwill) ($n = 2$), requiring an inherent need to drive ambition to create social good ($n = 2$), and clearly communicating CSR values and purpose to employees ($n = 2$). The codes that were referenced by the most interview participants for guidance for other leaders regarding CSR performance were defining CSR for organization and intended outcome ($n = 5$), CSR success requires self-reflection on goals and values ($n = 4$), CSR needs to be targeted and specific to the industry, field, and employees ($n = 4$), developing CSR goals with measurable success markers and clearly communicated to the team ($n = 3$), CSR helps to keep employees

engaged ($n = 2$), doing well by doing good (financial, relational, goodwill) ($n = 2$), requiring an inherent need to drive ambition to create social good ($n = 2$), and clearly communicating CSR values and purpose to employees ($n = 2$).

Table 12

Coding Frequency Counts for Guidance for Other Leaders Regarding Corporate Social Responsibility Performance

| Code | References | Interviews |
|--|------------|------------|
| 1. Define CSR for organization and intended outcome | 7 | 5 |
| 2. CSR success requires self-reflection on goals, values | 5 | 4 |
| 3. CSR needs to be targeted and specific to industry, field, employees | 4 | 4 |
| 4. Develop CSR goal with measurable success markers and clearly communicated to team | 3 | 3 |
| 5. CSR helps keep employees engaged | 2 | 2 |
| 6. Doing well by doing good (financial, relational, goodwill) | 2 | 2 |
| 7. Requires inherent need to drive ambition to create social good | 2 | 2 |
| 8. Clearly communicate CSR values and purpose to employees | 2 | 2 |
| 9. CSR not required for company success | 1 | 1 |
| 10. CSR needs to drive corporate strategy, not corporate strategy drive CSR | 1 | 1 |
| 11. Centralized program locations can modify services to their needs (locality) | 1 | 1 |
| 12. Diversify voices on board of directors (practitioners, sustainability experts) | 1 | 1 |
| 13. Leaving office to engage with stakeholders to better target their needs | 1 | 1 |
| 14. Showing up to organizations supported (face time) | 1 | 1 |

Note. $N = 10$.

Many of the interview participants including participant 10 echoed sentiments confirming the importance of defining CSR for the organization and the intended outcome, with one adding the importance of separating authenticity from the brand's marketing illustrative in codes 1, 2, and 6:

CEOs so often use marketing in order for them to try and sell their brand as authentic. Companies have to not just do good but be good. I think that there's a shift in mindset

that is necessary for CSR to be effective. It needs to be less of a marketing perspective and more of an internal value that is the core of leadership that ties back to the mission of the organization. (P10 interview response)

Participant 4 had a notable response for the themes of credibility and incorporating an equity lens for their CSR performance illustrative in codes 2 and 12:

The guidance I would offer to other leaders in terms of CSR performance is to do a better job applying an equity lens to this work. One of the great things about CSR is also one of the most challenging things about CSR is that there is no one size fits all. Every organization is different, and those differences lend themselves to social responses that may be complementary when it compares to the response of other organizations. . . . It's important that organizations understand what is it that they do well and what is their source of credibility. In what ways are they an industry leader? Lean into that, you know, as opposed to just being a copycat and doing what other organizations do but doing it as well as they do. (P4 interview response)

The respondents including participant 6 also frequently mentioned that CSR success requires self-reflection on goals and values, as one emphasized the significance of CSR as a strategic organizational driver illustrative in code 2:

CSR needs to be the driver of strategy, not the other way around, so if you look at my model for regenerative engaged learning, it is about CSR as the organizational driver that can be woven throughout the entire organization which is the DNA of the organization. (P6 interview response)

Finally, a noteworthy response from participant 9 incorporated the previously referenced themes with a recommendation that CSR needs to be targeted and specific to industry, field, and employees illustrative in codes 5 and 8:

It comes down to catering to what feels authentic to you as a company and to your employees. That's really the only way you'll get buy-in across the organization and be able to create sustainable programs. People really feeling connected to the programs, and when it becomes more tangible to them and their lives and what they're actually passionate about. When I was talking about our portfolio companies at a company level really figuring out how you as a company can use what your company's good at to help further some of those goals. Really incorporating your business strategy and your business goals can drive revenue and drive change in the world, using those same processes. Keeping those goals in mind and how your company can help further some of those goals. (P9 interview response)

Table 13 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' responses for examples of the use of CSR in decision-making processes in their company. The codes that were referenced across all of the interviews, for example, the use of CSR in decision-making processes in the company were CSR aligned with ethics of company support for Covid-19 vaccine development and rollout ($n = 1$), using CSR to find companies with similar values and impacted communities ($n = 1$), sustainability strategy from local zero emissions initiative ($n = 1$), focusing on state and local organizations to maximize impact in multicultural communities during Covid-19 ($n = 1$), deciding which communities to partner with through shared values and vision ($n = 1$), Starbucks collaborating with competitors to make products in supply chain recyclable ($n = 1$), ensuring CSR values are in decision making for hiring and sponsoring employee volunteering ($n = 1$), tying compensation to meeting diversity equity and inclusion targets ($n = 1$), ESG approach to audit trails for making responsible investments that align with values ($n = 1$), and choosing advertising partners that match values of sustainability and ethics ($n = 1$).

The codes that were referenced by the interview participants for examples of the use of CSR in decision-making processes in the company were CSR aligned with ethics of company support for Covid-19 vaccine development and rollout ($n = 1$), using CSR to find companies with similar values and impacted communities ($n = 1$), sustainability strategy from local zero emissions initiative ($n = 1$), focusing on state and local organizations to maximize impact in multicultural communities during Covid-19 ($n = 1$), deciding which communities to partner with through shared values and vision ($n = 1$), Starbucks collaborating with competitors to make products in supply chain recyclable ($n = 1$), ensuring CSR values are in decision making for hiring and sponsoring employee volunteering ($n = 1$), tying compensation to meeting diversity

equity and inclusion targets ($n = 1$), ESG approach to audit trails for making responsible investments that align with values ($n = 1$), and choosing advertising partners that match values of sustainability and ethics ($n = 1$).

Table 13

Coding Frequency Counts for Corporate Social Responsibility Used in Decision-Making Process in Company

| Code | References | Interviews |
|---|------------|------------|
| 1. CSR aligned with ethics of company support for COVID vaccine development and rollout | 1 | 1 |
| 2. Used CSR to find companies with similar values and impacted communities | 1 | 1 |
| 3. Sustainability strategy from local zero emissions initiative | 1 | 1 |
| 4. Focusing on state and local organizations to maximize impact in multicultural communities during COVID | 1 | 1 |
| 5. Deciding which communities to partner with through shared values and vision | 1 | 1 |
| 6. Starbucks collaborating with competitors to make products in supply chain recyclable | 1 | 1 |
| 7. Ensuring CSR values are in decision making for hiring and sponsoring employee volunteering | 1 | 1 |
| 8. Tying compensation to meeting diversity equity and inclusion targets | 1 | 1 |
| 9. Environmental, social, and governance (ESG) approach to audit trails for making responsible investments that align with values | 1 | 1 |
| 10. Choosing advertising partners that match values of sustainability and ethics | 1 | 1 |

Note. $N = 10$.

Participant 3, from a non-profit, shared their experience during the early days of Covid-19 focusing on state and local organizations to maximize impact in multicultural communities during Covid, illustrative in code 4:

Sure, one example that comes to mind in terms of when CSR was a major factor in decision-making. I think it was when Covid hit, and suddenly we were in a holding pattern in terms of doing any in-person engagement or having any in-person contact. The virus was particularly hitting multicultural communities. More specifically, the black, Native American and Hispanic Latino communities very hard and we didn't even have

enough data on LGBTQ folks in terms of the impact of Covid on them. (P3 interview response)

They continued by pointing out the impact that more flexible and familiar groups had with helping mobilize resources quickly:

We wanted to get trusted information out as quickly as possible. We wanted to get resources out in the form of grants with no strings attached. There was this effort to cast a wide net. We prioritized the organizations that we work with the most closely, the ones that I suppose, we knew the best and those other large organizations weren't at the time necessarily equipped to get those resources out on the ground quickly and so I think it's important that, you know, in CSR work that organizations are building relationships and investing in not just the highly scaled organizations, but those that may be closer to the ground that are still within that one to five year window, which is still a startup. (P3 interview response)

In addition, the same respondent summarized the recurring theme of prioritizing local and state voices for maximum impact. "We have got to diversify the portfolio of stakeholders that we're working with, and it can't just be the national voices. It has to be the state and local voices as well" (P3 interview response).

Participant 7 specified the details involved when ensuring CSR values are in decision making for hiring and sponsoring employee volunteering, to justify its inclusion in the company decision-making holistically illustrative in code 7:

From the inception of the business having such an aggressive mission, vision, and CSR goals is pretty telling. Obviously every decision the company is making is going to be affected by that mission from every hire they make to every new office they open, and all of those considerations go into it. For example, what is this going to mean for the community? How can we create a better offering for charities that we're working with and take into account allowing every employee in the 70,000 person company to take six paid days off every year, those are enormous implications, from a budgetary and bandwidth standpoints that I think every decision that the company makes is affected by that mantra. (P7 interview response)

Finally, a notable response from participant 8 for the theme of ESG approach to audit trails for making responsible investments that align with values and also included the diversity equity and inclusion metrics that other participants had shared previously illustrative in codes 8 and 9:

I think that diversity equity inclusion was something that was used in decision making in the sense that at the end of the year, obviously all the companies are going through their metrics and bonuses are graded on that metrics and so that was a decision we made that we want to hold people accountable. We look at how they're helping meet our DEI targets and that decision directly affects what my bonus is, so I think that's a real strong point when you tie it to someone's compensation you're going to get moving because compensation moves the needle more than anything else, and so I think that was a big decision that helped elevate our CSR, because now, you know it's tied to a performance review and so that's much more important than if someone says, you know, go do your best. (P8 interview response)

Table 14 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' responses for examples of success with implementing CSR strategies and activities in their company. The codes that were referenced the most frequently across all of the interviews for the examples of success with implementing CSR strategies and activities in the company were increased engagement with resources, stakeholders, corporate investment communities, as well as increased profits ($n = 3$), CSR success requires patience and a long-term perspective over short-term ($n = 2$) and delivering together with stakeholders instead of just for shareholders ($n = 2$). The codes that were referenced by the most interview participants for the examples of success with implementing CSR strategies and activities in the company were increased engagement with resources, stakeholders, corporate investment communities, as well as increased profits ($n = 3$), CSR success requires patience and a long-term perspective over short-term ($n = 2$) and delivering together with stakeholders instead of just for shareholders ($n = 2$).

Table 14

Coding Frequency Counts for Success Implementing Corporate Social Responsibility Strategies and Activities

| Code | References | Interviews |
|--|------------|------------|
| 1. Increased engagement with resources, stakeholders, corporate investment communities, as well as profits | 3 | 3 |
| 2. CSR success requires patience and long-term perspective | 2 | 2 |

| | Code | References | Interviews |
|----|--|------------|------------|
| | over short-term | | |
| 3. | Delivering together with stakeholder instead of just for shareholders | 2 | 2 |
| 4. | Company volunteering engages employees and connects company to community | 1 | 1 |
| 5. | Lack of tracking data more difficult to see success | 1 | 1 |
| 6. | Emerging businesses can have more CSR focus than bigger corporations | 1 | 1 |
| 7. | Defining impact and outcome by developing and articulating vision, mission, and values | 1 | 1 |
| 8. | Organization executives mentoring employee family through high school and college | 1 | 1 |
| 9. | Volunteering on first day with company set high standard for appreciating their vision and alignment | 1 | 1 |

Note. $N = 10$.

Many of the responses clustered around the idea that CSR success was measured by increased engagement with resources, stakeholders, corporate investment communities, as well as profits. Participant 2 exchanged defined goals met for the success of the company illustrative in code 1:

If by success you define it as our rebrand and our dedication to CSR have we seen it result in increased engagement with our resources, our stakeholders, with corporate investment communities, then I would say yes we've certainly seen an increased interest and desire to speak with us around our efforts, precisely because we are aligning ourselves with supporting companies that are providing solutions to global issues which are again CSR related, so I guess it is success on a small scale in terms of we've seen an uptick of interest along with partnering with like-minded organizations as CSR related: Both philanthropic organizations and corporate organizations to want to partner with us, or at least have this conversations with us. (P2 interview response)

When the interviewer asked a follow-up question regarding if success is defined with supported company production to be profitable as CSR, participant 2 agreed and added that sustainable and positive financial growth was possible while meeting CSR goals for the environment:

Yes...it's the triple bottom line that we try to hit. The organization has to be financially viable and sustainable that's how you know. That is another way to find sustainability in the enterprise. It's got to continue to live so, those fundamentals, need to be there, but at the same time, we believe you can do both; you can do that and you can do well for the environment. (P2 interview response)

Participant 4 echoed earlier responses on the concept of CSR success illustrative in code 2. It requires patience and long-term perspective over the short-term, and warned of the dangers of relying on marketing and a public relations cycle, as it would be reinforced by other responses later in the chapter:

Yes, I see great success in implementing CSR tactics and strategies and that success has come with investing in this work overtime. The thing about CSR is that it is not a quick win. It really requires that we are thoughtful and that we develop a longer time horizon to achieve success because you're in it for the long haul. I think sometimes there's this tension between the social impact kind of CSR versus marketing and communications for CSR and if we're not careful we will succumb to the sort of bubble gum CSR where the marketing communications team has developed a campaign that has a beginning, middle, and end, and that doesn't necessarily jive with making a difference on the ground. It is important that CSR practitioners go as deep as they can and sustain that effort as long as they can. Our goals are not just our goals, but there is some consensus that there is some shared meaning around those goals and a number of stakeholders are aligned in developing the goals let alone executing against those goals. That's the part of CSR that makes it powerful. It is not just about delivering for our shareholders or for organizations that have shareholders, but I'm of the camp where it's about delivering together with our stakeholders. (P4 interview response)

Lastly, participant 6 shared a poignant and memorable example of the impact made by organization executives mentoring employee family members through high school and college and the personal effect it had on all the stakeholders involved, including the respondent, illustrative in code 8:

There was an organization I was consulting for and they were giving away their money without having a direction, so we worked out this strategy where we carved out a piece of their budget to giving because when someone pulls on your heartstrings from the community I didn't want to take that away from them because that's part of who they are, and you still want to honor that, but then we took like the biggest chunk of that and we put it into this organization, they were an organization that hired a lot of Latina women and they all had like these young daughters who didn't know what they were going to do. First generation, so their daughters are in the US and as first generation attending school we paired up with this organization that mentors young girls and the organization could provide mentors from the C-level leadership for those young girls in the community. Then, similarly the Latina employees were able to enroll their daughters in the nonprofit program to get the mentorship from high school and until college. It was a win, win and more impactful now and it was more measurable to tie in the nuances of the organization

to the cause, so I would say that's one other thing that's really important about CSR. Don't try to solve all the world's problems solve the problems where you have the greatest resources, skills, and access to make the change happen or facilitate that change. I tried to live by that too. (P6 interview response)

Table 15 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' perception of the gap between corporate promises and actions for CSR performance. The codes that were referenced the most frequently across all of the interviews for the gap between corporate promises and actions for CSR performance were self-defined CSR leaves room for disparity ($n = 6$), some CSR goals are unrealistic due to the nature of company defined CSR ($n = 3$), and general agreement that a gap exists between corporate promises and actions for CSR performance ($n = 2$). The codes that were referenced by the most interview participants for the gap between corporate promises and actions for CSR performance were self-defined CSR leaves room for disparity ($n = 4$), and general agreement that a gap exists between corporate promises and actions for CSR performance ($n = 2$).

Table 15

Coding Frequency Counts for Gap between Corporate Promises and Actions for Corporate Social Responsibility Performance

| Code | References | Interviews |
|---|------------|------------|
| 1. Self-defined CSR leaves room for disparity | 6 | 4 |
| 2. Some CSR goals unrealistic due to nature of company-defined CSR | 3 | 1 |
| 3. General agreement gap exists | 2 | 2 |
| 4. CSR can take longer to see changes in company if not decentralized | 1 | 1 |
| 5. Lack of tracking data contributes to gap | 1 | 1 |
| 6. Media investigation found corporate investment promises for racial justice fell dramatically short | 1 | 1 |
| 7. Corporate pandering to marginalized groups only during their pride or history month | 1 | 1 |
| 8. Business to consumer dynamic drives change more than business to business | 1 | 1 |

| Code | References | Interviews |
|---|------------|------------|
| 9. High visibility of CSR should require high standards for accountability towards goals and promises | 1 | 1 |
| 10. Gap is unintentional, from lack of awareness and understanding of community needs | 1 | 1 |
| 11. Some companies don't advertise their CSR in case they don't meet their own high standards for outcomes long-term (doing without saying) | 1 | 1 |

Note. $N = 10$.

Many participants including participant 1 agreed that self-defined CSR leaves room for disparity and pointed to inconsistent environmental standards between Europe and the United States as a symptom of a general human tendency to overinflate one's importance and capabilities illustrative in codes 1, 2, and 3:

Europe has governance, but here in the United States we don't, so if I say I'm going to reduce my carbon footprint by 50% by 2025 and 2025 comes and I've increased my carbon footprint by 20% there's nothing that holds me accountable to what I said and there's nothing that would even stop me from saying I did reduce it. Even if I didn't, so there's really no rules or governance there that stops it. It's really up to the person to define and some organizations, just like some people are really much better at doing that and it's, not even a mechanism of lying when you ask a person how good they are at doing something there's studies that say the average person is going to over inflate their capabilities and I think organizations are the same way. I think they set very lofty goals and then they over inflate their importance and have those goals and then they often over inflate what they've done to support that. (P1 interview response)

Participant 8 had a unique perspective that the gap is unintentional, from lack of awareness and understanding of community needs, and implied that often people inside their communities know best how to work for change. This is illustrative in code 10:

Obviously, there is a gap, but I think that gap is closing a little bit and I don't think the gap is there intentionally. I really think the gap is there from a lack of awareness and lack of understanding of what it's like to be in some of the communities that you're helping. We can figure out again how to get people in those communities to spend more time, then I think you will see us pushing and what we say we're actually doing but there's definitely room for improvement. (P8 interview response)

A notable response from participant 9 reveals that some companies don't advertise their CSR in case they don't meet their own high standards for outcomes long-term emphasized the effort required to commit and succeed at their CSR goals. This is illustrative in code 11:

I think sometimes it might be in the opposite of what you may be thinking of, for example, they're saying it but they're not actually doing it. What I found at least internally is sometimes we're doing things but we're not saying it because we're a little nervous that we won't be able to live up to that three years from now, so we don't want to start recording it now, in case three years down the road someone asks us for the number and it's not as good as it was three years ago, so I think there's a lot hesitancy sometimes or just being conservative around what you're wanting to put out there, because you don't want to be judged on past actions. You want to make sure that you have a good story to tell three years down the road. While that probably skews what's happening, I think a lot of times there's the effort going into these things, and you might not actually have the statistic to pull or the press release until three years down the road where you can kind of show these initiatives were put in place, here's the results of them, and here's the past three years of results and then announce it. That probably changes from industry to industry, but I think there's a gap at least in our industry and being hesitant to pat themselves on the back too early or be able to have a stat that they won't be able to then back up down the road. (P9 interview response)

Table 16 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' perception of the inconsistencies recognized regarding CSR in their industry. The codes that were referenced the most frequently across all of the interviews for the inconsistencies recognized regarding CSR in their industry were lack of consistent definition of CSR leads to challenges ($n = 2$), CSR looks different depending on area of context (healthcare for patient outcomes, environment for removing CO₂) ($n = 1$), government affairs departments in organizations focus on business legislation without equity lenses ($n = 1$), healthcare favors transactional over humanistic concerns and contributes to inequity ($n = 1$), marketing masks the inconsistencies between CSR words and actions ($n = 1$), some companies only start CSR as crisis management ($n = 1$), small companies can incorporate CSR even from inception ($n = 1$), and lack of consensus for best practices for CSR ($n = 1$). The codes that were referenced by the most interview participants for the inconsistencies recognized

regarding CSR in their industry were lack of consistent definition of CSR leads to challenges ($n = 2$), CSR looks different depending on area of context (healthcare for patient outcomes, environment for removing CO₂) ($n = 1$), government affairs departments in organizations focus on business legislation without equity lenses ($n = 1$), healthcare favors transactional over humanistic concerns and contributes to inequity ($n = 1$), marketing masks the inconsistencies between CSR words and actions ($n = 1$), some companies only start CSR as crisis management ($n = 1$), small companies can incorporate CSR even from inception ($n = 1$), and lack of consensus for best practices for CSR ($n = 1$).

Table 16

Coding Frequency Counts for Inconsistencies Recognized Regarding Corporate Social Responsibility in Industry

| Code | References | Interviews |
|--|------------|------------|
| 1. Lack of consistent definition for CSR leads to challenges | 2 | 2 |
| 2. Tracking CSR hours and commitment (company volunteering) | 1 | 1 |
| 3. Legal and compliance as part of CSR | 1 | 1 |
| 4. CSR looks different depending on area of context (healthcare for patient outcomes, environment for removing CO ₂) | 1 | 1 |
| 5. Inconsistent recycling and waste within company | 1 | 1 |
| 6. Ordering office supplies with higher environmental impacts | 1 | 1 |
| 7. Government affairs departments in organizations focus on business legislation without equity lenses | 1 | 1 |
| 8. Healthcare is transactional over humanistic concerns and contributes to inequity | 1 | 1 |
| 9. Marketing masks the inconsistencies between CSR words and actions | 1 | 1 |
| 10. Some companies only start CSR as crisis management | 1 | 1 |
| 11. Small companies can incorporate CSR even from inception | 1 | 1 |
| 12. Budget limitations and inconsistent calculations | 1 | 1 |
| 13. More realistic carbon targets for energy companies than net zero | 1 | 1 |
| 14. Lack of consensus for best practices for CSR | 1 | 1 |

Note. $N = 10$.

Several participants echoed the previously referenced theme that the lack of consistent definition for CSR leads to challenges, with participant 9 describing the differences between the American and European best practices through ESG. This illustrative in code 1:

I will answer this through an ESG lens. ESG has gone through exponential growth and evolution in the past five to 10 years. A lot of the trends that were coming out of the EU have been coming in waves into the US market. Some inconsistencies are around best practices. For instance, how do you actually do these things and what do we need to be tracking? I think that's the toughest part of my job is staying on top of some of these trends and continuing to monitor what the industry is really saying are the best practices because I think that what works at one firm probably doesn't work in another firm. Even defining what a good ESG program is, or a good CSR program will look different. You'll get a million different answers, which I don't think is necessarily a bad thing, always you know, again, I think, going to the authenticity of a company. The same formula is not going to work with different business models different sizes different locations and so you know I think inherently there's going to be a lot more inconsistencies between everyone's programs. (P9 interview response)

However, participant 4 was somewhat critical of the lack of racial equity lens, specifically as it relates to government affairs departments in organizations that focus on business and was candid about the need for culture change. This is illustrative in code 7:

I would say it's follow-through and it's not just being reactive, but it's being proactive. How are we proactively advancing the principles of racial equity, justice, diversity, equity, and inclusion. How are we proactively advancing that? How we are rewarding sort of the radical imagination that's required in order to do it right, and so, most companies have government affairs units that are laser focused on legislation that helps and hurts the business. Well, how much are those folks being empowered to apply a racial equity lens to how they examine what helps and hurts the organization. This is the sort of culture change that's required. CSR is not just a number of outputs. CSR is a mindset. CSR at its best, is a culture that you co-create not just among your employees but among a range of stakeholders. (P4 interview response)

In addition, participant 6 alluded to how some companies only start CSR as crisis management as a question of authenticity compared to companies that have incorporated CSR values from inception. This is illustrative in code 10:

It is easier for some companies to implement CSR because they genuinely had their values from the get-go because it is in their value statement, and they have been living it. A lot of companies don't even talk about the stuff that they're doing and that's interesting

too. How many of them are touting it versus how many of them are just being very low key about it? Now then there's other companies that come at it from a crisis. Coca Cola, Nike, they're considered to be among the better companies for CSR, but they weren't. They had bad behavior and made some bad choices in the market like employing children in developing countries and sucking from the water table in Africa, but to their credit, they turned their ship around and really prioritize doing better for the people and the planet and are still profitable. (P6 interview response)

Table 17 displays the frequency counts for the total number of coding references and corresponding interviews coded for the interview participants' additional thoughts regarding CSR. The codes that were referenced across all of the interviews for the additional thoughts regarding CSR were tracking volunteer hours revealed breadth and scope of CSR reach in a company nationwide ($n = 1$), solving CSR problems leads to better business opportunities with companies with the same problems ($n = 1$), CSR is more relevant today with current events than in the past ($n = 1$), easier to measure shareholder value than stakeholder value ($n = 1$), paid benefits and time off for parents shows how investing in employees is CSR ($n = 1$), important for CSR to have goal and outcome of self-sustainability for communities ($n = 1$), normalizing tracking and reporting of CSR metrics within few decades ($n = 1$), and high growth companies have fewer people managing CSR, multiple roles normal for environment ($n = 1$). The codes that were referenced by the interview participants for their additional thoughts regarding CSR were tracking volunteer hours revealed breadth and scope of CSR reach in company nationwide ($n = 1$), solving CSR problems leads to better business opportunities with companies with same problems ($n = 1$), CSR is more relevant today with current events than in the past ($n = 1$), easier to measure shareholder value than stakeholder value ($n = 1$), paid benefits and time off for parents shows how investing in employees is CSR ($n = 1$), important for CSR to have goal and outcome of self-sustainability for communities ($n = 1$), normalizing tracking and reporting of

CSR metrics within few decades ($n = 1$), and high growth companies have fewer people managing CSR, multiple roles normal for environment ($n = 1$).

Table 17

Coding Frequency Counts for Additional Thoughts Regarding Corporate Social Responsibility

| Code | References | Interviews |
|--|------------|------------|
| 1. Tracking volunteer hours revealed breadth and scope of CSR reach in company nationwide | 1 | 1 |
| 2. Solving CSR problems leads to better business opportunities with companies with same problems | 1 | 1 |
| 3. CSR is more relevant today with current events than in the past | 1 | 1 |
| 4. Easier to measure shareholder value than stakeholder value | 1 | 1 |
| 5. Paid benefits and time off for parents shows how investing in employees is CSR | 1 | 1 |
| 6. Important for CSR to have goal and outcome of self-sustainability for communities | 1 | 1 |
| 7. Normalizing tracking and reporting of CSR metrics within few decades | 1 | 1 |
| 8. High growth companies have fewer people managing CSR, multiple roles normal for environment | 1 | 1 |

Note. $N = 10$.

One noteworthy response from participant 5 echoed earlier themes of the impact of shareholder and stakeholder value on CSR admitted that it was far easier to measure shareholder value than stakeholder value with current metrics. This is illustrative in code 4:

I do think it's become a buzzword and you have to take it out of the fuzzy world to figure out what it means to a particular industry or a particular company to determine if it's real or not. In the end, it's the metric side. It is a challenge for people to measure it and whether or not they measure stakeholder value and shareholder value. In this world of measuring shareholder value, we're not very good at measuring stakeholder value. (P5 interview response)

However, participant 9 expressed optimism that the tracking and reporting of CSR would be more normalized in the next few decades and predicated its impact increasing with better accountability. This is illustrative in code 7:

Yes, I would say one thing that I've been thinking about a lot is you know the evolution of ESG and CSR, where I feel like before it was doing business well and now it's more about talking and communicating how you're doing that to your stakeholders, whether it's

your investors, your customers, the public, and I think we'll get to a point where right now it's all about reporting, what do you actually need to report, how do you report that, how do you track that and I think that's just going to become more commonplace to a point where people won't even be talking or thinking about it as much because it'll be so ingrained in everything we do. While I think everyone's kind of building out their ESG or CSR capabilities in each firm. At some point that won't be as siloed as it is going to be, probably in the next 10 years, but 30 years down the road, I feel like it's going to just be so ingrained in everything that everyone does across the firm and that it won't be as stand-alone as a business function if that makes sense. (P9 interview response)

Summary

The main purpose of this case study approach was to seek clarification and identify the consistencies and inconsistencies in the application and mechanisms of CSR. Chapter 4 presented the qualitative findings in detail as it relates to the problem statement and central research question along with the demographic information for 10 interview participants. The researcher identified four themes from the findings that align with the literature review. The four themes may be summarized as:

1. defining CSR using a classification of general, specific, and regulatory,
2. values and company culture and how it promotes internal and external CSR activities,
3. inconsistencies and actions that can limit the effectiveness or application of CSR,
4. reporting and tracking CSR and how companies maintain accountability.

Each of the four themes were revealed through the Nvivo coding of the literature review in Chapter 2 and from the interviews. The data for this study was collected through the 10 participants interviewed which was then analyzed and coded for thematic results. The 10 participants answered 12 semi-structured, open ended interview questions. The next chapter, Chapter 5, will provide context and a discussion of the findings, conclusions, implications, recommendations, evaluation, and the researcher's final thoughts.

Chapter 5: Discussion of Findings

Chapter Overview

The findings in the study examined the consistencies, inconsistencies, application, and mechanisms of CSR within U.S firms using a case study approach to seek clarification. This chapter presents a detailed overview of the key findings of this study and interprets those findings within the context of the study's problem and purpose statements, overarching research question, and methodology. The research conducted for this study was summarized and concludes with four main themes and proposes strong evidence that supports a theory. It offers further recommendations for future research on the topic of CSR also regarded as ESG, and sustainability. Section headings for this chapter include a chapter overview, context, findings, conclusions, implications, recommendations, evaluation, and chapter summary.

Context

The purpose of this qualitative research case study was to explore and examine consistencies and inconsistencies in the application and mechanisms of CSR by examining the extent that CSR activities are being implemented in various companies. The study aims to offer a contribution to both theoretical and empirical research to “generate or inductively develop a theory or pattern of meaning” that will assist leaders when developing a CSR management process (Creswell, 2014, p. 8).

The following overarching research question is the basis for this qualitative case study. This question served as the foundation to achieve the objectives of this study: What are the consistencies and inconsistencies in the application and mechanisms of CSR? The case study parameters included interviews and documentary analysis. The document analysis was offered in Chapter 2 within the literature review along with the MNC, Bayer AG, selected for this study.

The presentation of findings from the 12 interview items and subsequent documentary analysis guided the answer to this research question along with the data from the participants responses in Chapter 4. It is anticipated that this body of research will add to the literature on CSR as there are not enough studies on internal and external CSR activities and how US firms and MNCs can apply the mechanisms successfully in order to support their stakeholders. The research conducted for this study was summarized and concludes with four main themes and proposes strong evidence that supports a theory. The proposed theory defines CSR and recommends values that support a company's culture to promote internal and external CSR activities. When applicable, embedding CSR from inception which can also scale with the growth of the company and provide a mechanism for reporting and tracking CSR to maintain accountability.

Defining CSR with General, Specific, and Regulatory Parameters

Most participants agreed with the proposed general definition of CSR as “holding companies accountable to their customers and stakeholders,” while many also asserted that CSR lacked clear, standardized definitions and was self-defined by the people inside corporations (Table 6). When defining CSR more specifically, a consensus emerged around the theme of “defining a company as a corporate person or citizen,” with the specific parameters of education, charitable giving, volunteering, and donating time, sustainability, and health as priority for CSR (Table 6 and Table 7). Matten and Crane (2005) described corporate citizenship as rights granted to businesses by the government that encompass social, civil, and political. These rights are thereby protected by the government. Moreover, Hemingway and Starkey view CSR as a partnership between corporations and the public because sustainability efforts “seek to make a positive impact on the environment, their communities, and the larger society” (Boundless

Management, n.d., p. 2). They incorporate the phrases “corporate citizenship” and “corporate social responsiveness” because they view corporations as accountable to society.

Despite the fact that there was general agreement that CSR lacked clear, standardized definitions and was self-defined by the people inside corporations, comparatively few participants stressed the need for regulatory standards for defining CSR. Regulatory standards do not exist in the United States when defining CSR, unlike in Europe, where the ISO 26000 standards are part of the ESG approach to CSR (Table 6, Table 7, and Table 11). The international community made efforts to establish a “guiding,” unifying framework for corporations to work within globally (ISO 26000, 2020). In 2010, the ISO created ISO 26000, which is now the recognized international standard for CSR (ISO 26000, 2020). ISO 26000 was designed for organizations committed to operating in a socially responsible way (ISO 26000, 2020). Since ISO 26000 only provides guidance and does not establish regulations, it is not a certified ISO standard (ISO 26000, 2020). What it does, however, is help MNCs understand the meaning of social responsibility, share best practices, and help all types of organizations, large and small, translate these ideas into actions (ISO 26000, 2020).

The Effect of Values and Company Culture for Supporting and Promoting Internal and External CSR Activities. While the interview participants described a variety of external and internal CSR activities, many coded responses focused on organizational readiness for value alignment as crucial to the internal process that guides the external activities chosen (Table 7 and Table 10). There was a consensus among the participants for the external CSR activities including company paid time off to volunteer, matching of charitable giving, and mentorship (Table 7, Table 9, and Table 14). Also significant were the themes of companies offering paid time off for in-service days in the community, and executive leadership setting the tone and

standard for CSR by donating their time publicly (Table 10). Another contributing theme for the effect of values and company culture for supporting and promoting internal and external CSR activities was the fact that startup companies can be embedded with CSR since inception, which can also scale with the growth of the company, in a sense of “starting from a seed” (Table 16).

Participants alluded to the importance of ethics when creating values, mission statements, and choosing other organizations as partners (Table 13). Being socially responsible to increase profits because it is favorable publicity and goodwill can enhance employee morale leading to higher productivity. Appropriate strategic CSR activities means a business can prosper. A positive example is Ben & Jerry's. Their employees are evaluated on both financial contribution and social contribution to the community. Ben and Jerry's is known for its explicit social mission and donates 7.5% of pretax profits to charity. Novak (1996) urges businesses to encourage employees to volunteer for civic activities and be good citizens in their local communities.

Similarly, companies increasingly strive to align charitable contributions and giving with their stakeholders. For instance, Lens Crafters donates eye exams and glasses to the needy and Avon's workforce is 98% women and raises money for breast cancer research. Employee volunteerism programs for small and large firms include mentoring students, painting low-income houses and distributing food to the needy. Stride Rite employees tutor inner-city students two hours a week and Tom's of Maine contributes 5% of an employee's work time, which can be donated to community outreach at their regular pay rate. The Body Shop requires employees to do a certain amount of community service on company time.

Quality-of-life issues that promote CSR activities include: (a) Rebuilding inner cities, (b) Providing job training for the unemployed; (c) Assisting in renovating parks, (d) Sponsoring cleanup programs, (e) Establishing manufacturing plants in opportunity and low income areas,

(f) Offering seminars to high school students on how to seek employment effectively, (g) Supporting minority business ventures, (h) Fighting illicit drug trafficking, (i) Funding cultural programs, (j) Providing educational videos, instructors, and tutors to public schools (Lantos, 2001). Table 18 provides detailed recommendations for CSR activities and a comprehensive definitional guideline for implementing CSR into practice.

Table 18

CSR Activities Supported by the Literature

| Activity | References |
|---|---|
| <p>Economic Responsibility - Novak (1996) more fully delineated a set of seven economic responsibilities.</p> <ol style="list-style-type: none"> 1. Satisfy customers with goods and services of real value; 2. Earn a fair return on the funds entrusted to the corporation by its investors; 3. Create new wealth, which can accrue to non-profit institutions which own shares of publicly-held companies and help lift the poor out of poverty as their wages rise; 4. Create (and, I would add, maintain) new jobs; 5. Defeat envy though generating upward mobility and giving people the sense that their economic conditions can improve; 6. Promote innovation; and 7. Diversify the economic interests of citizens so as to prevent the tyranny of the majority. | <ol style="list-style-type: none"> 1. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630. http://dx.doi.org/10.1108/07363760110410281 2. Novak, M. (1996), <i>Business as a Calling: Work and the Examined Life</i>, The Free Press, New York, NY. |
| <ol style="list-style-type: none"> 8. Being socially responsible to increase profits because: 1. Favorable publicity and goodwill can enhance employee morale leading to higher productivity; 2. Less government intervention. Appropriate strategic CSR activities means a business can prosper. 9. Novak urges businesses to encourage employees to: 1. Volunteer for civic activities | <ol style="list-style-type: none"> 1. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630. http://dx.doi.org/10.1108/07363760110410281 2. Novak, M. (1996), <i>Business as a Calling: Work and the</i> |

| Activity | References |
|---|---|
| and 2. Be good citizens in the local community. | Examined Life, The Free Press, New York, NY. |
| <p>10. Ben & Jerry's employees are evaluated on both financial contribution and social contribution to the community.</p> <p>11. Ben and Jerry's (known for its explicit social mission) donate 7.5% of pretax profits to charity.</p> | <p>1. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>2. Schwartz, M. S., & Saiia, D. (2012). Should Firms Go "Beyond Profits"? Milton Friedman versus Broad CSR. <i>Business and Society Review</i>, 117(1), 1. http://dx.doi.org/10.1111/j.1467-8594.2011.00397.x</p> |
| 12. For example, if a firm adopts an inner-city school and pours resources into it, there is no guarantee that the business will immediately gain when tomorrow's workers are better educated, as they could work for other area organizations or even move away (Singer, 2000). | Singer, A.W. (2000), "Can a company be too ethical?", in Richardson, J.E. (Ed.), <i>Business Ethics</i> 00/01, Dushkin/McGraw-Hill, Guilford, CT, pp. 192–199. |
| 13. Companies increasingly strive to align charitable contributions/giving to win the hearts of workers and customers. For instance, (a) LensCrafters donates eye exams and glasses to the needy, (b) Avon's workforce is 98% women and raises money for breast cancer research, (c) Ben & Jerry's gives 5% of pretax profits to politically correct causes that its founders believe in, such as antinuclear campaigns and gay rights groups, (d) Endowing universities to perform research in the firm's field. | Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i> , 18(7), 595–630. |
| 14. Community Service programs: Stride Rite opened the first corporate on-site day care center in 1971 at the company's factory in Roxbury, a poor section of Boston, and the nation's first on-site fitness center for employees. Workplace amenities such as recreational facilities and on-site childcare, | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>McWilliams, A. and Siegel, D. (2001), "Corporate social</p> |

| Activity | References |
|--|--|
| and matching employee contributions to charity. In return, businesses expect to be rewarded with increased worker loyalty, morale and productivity. | responsibility: a theory of the firm perspective”, <i>Academy of Management Review</i> , 26(1), 117–127. |
| <p>15. Employee volunteerism programs: (a) Mentoring students (Stride Rite employees tutor inner-city students two hours a week), (b) Painting low-income houses, (c) Distributing food to the needy, (d) Tom’s of Maine: 5 percent of an employee’s work time can be donated to community outreach at their regular pay rate, (e). The Body Shop requires employees to do a certain amount of community service on company time.</p> <p>16. One-third of large companies now have a formal policy whereby they pay workers or give them release time to do community volunteer work. Studies have confirmed that workers who volunteer for something they find meaningful return to their job more motivated and fulfilled, and with stronger community ties, which lessens their propensity to move elsewhere for a different job and also aids recruitment.</p> | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>Jones, D. (1997, April 25), “Good works, good business”, <i>USA Today</i>, pp. 1B–2B.</p> |
| <p>17. Quality-of-life issues that promote CSR activities include: (a) Rebuilding inner cities, (b) Providing job training for the hardcore unemployed; 3. Assisting in renovating parks, (c) Sponsoring cleanup programs, (d) Establishing manufacturing plants in opportunity and low income areas, (e) Offering seminars to high school students on how effectively to seek employment, (f) Supporting minority business ventures, (g) Fighting illicit drug trafficking, (h) Funding cultural programs, (i) Providing educational videos, instructors, and tutors to public schools.</p> | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> |

| Activity | References |
|--|--|
| <p>18. Ethical CSR examples of unintended consequences of business activities include: (a) Pollution, (b) Job-related accidents, (c) Injuries to customers by defective products, (d) Unintended societal impact of advertising (Pollay, 1986).</p> | <ol style="list-style-type: none"> 1. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630. 2. Pollay, R.W. (1986), “The distorted mirror: reflections on the unintended consequences of advertising”, <i>Journal of Marketing</i>, 50(2), 18–36. |
| <p>18. CSR definitions outlined by various associations and authors: (a) A responsibility among firms to meet the needs of their stakeholders and a responsibility among stakeholders to hold firms to account for their actions, (b) Firms taking responsibility for their impact on society and the importance for sustainability, competitiveness, and innovation of enterprises and the economy that bring benefits for risk management, cost savings, access to capital, customer relationships, and human resource management, (c) Promote and enable responsible business conduct to achieve sustainable, equitable, and inclusive social, environmental, and economic development, (d) A management concept and a process that integrates social and environmental concerns in business operations, and a company’s interactions with the full range of stakeholders.</p> | <ol style="list-style-type: none"> 1. Chandler, D. (2020). Strategic corporate social responsibility: Sustainable value creation (5th ed.). Sage Publications. 2. European Commission. (n.d.). Corporate Social Responsibility. https://ec.europa.eu/growth/industry/corporate-social-responsibility_en (accessed April 2019). 3. ASEAN CSR Network Annual Report 2017, July 2018, p. 1. 4. “Introduction to Corporate Social Responsibility,” United Nations Institute for Training and Research, 2012, http://www.unitar.org/dcp/introduction-corporate-social-responsibility (accessed April 2019)." |

Actions and Inconsistencies that Limit the Effectiveness and Applications of CSR.

Far too often, stakeholders also infer a firm's CSR efforts as disingenuous. However, this perception is mitigated by individual stakeholders' perceptions of a firm's warmth generated by a prior record of CSR. Detractors also question a business' commitment to sustainability as merely "greenwashing" devised to "draw attention away from unpopular practices such as polluting the environment or outsourcing jobs overseas" (Boundless Management, n.d., p. 3). Efforts were made to remove the "green" component from the definition of CSR in order to create a clear definition and unifying standards that an organization can comply with and point to, creating a much clearer path to follow while providing a stronger defense against unjustified accusations by critics (Sheehy, 2014).

Many of the most frequently mentioned themes for limiting the effectiveness and applications of CSR clustered around authenticity and the problems that arise when CSR is perceived as inauthentic or brand marketing instead of genuine (Table 10, Table 12, and Table 16). Others focused on how the lack of engagement from leadership can limit communication, set a tone that devalues CSR, or even limit progress towards goals (Table 10, Table 11, and Table 15). Various participants referenced earlier themes of self-defined CSR leaving room for disparity when describing the gap between corporate promises and actions for CSR performance (Table 15 and Table 16). Another important contributing factor was that some companies tied compensation and annual reviews to CSR and ethics, but those companies were the exception rather than the rule (Table 10 and Table 13).

Reporting and Tracking CSR as Related to Company Accountability. Ethics-based corporate scandals have increased awareness of CSR, which include the moral lapses of high-powered CEOs and other senior management. "Top corporate managers are under scrutiny from

the public as never before; even small companies are finding a need to put more emphasis on ethics to restore trust among their customers and the community” (Daft, 2008, p. 408).

According to organizational theorist Richard L. Daft, (2008), “A study of business news related to the 100 largest U. S. corporations found that a whopping 40% of them have recently been involved in activities that can be considered unethical” (p. 407). Working with the understanding that CSR is an essential part of their company’s brand image, many corporations try to meet stakeholder expectations that they behave responsibly and ethically. Nevertheless, stakeholders are often skeptical that firms are merely reacting to public pressure, trying to gain an advantage, or looking to recover from a loss of reputation (Chun, 2016). What is missing from their activities, far too often, is ethics, or what professor Rosa Chun (2016) refers to as “organizational virtue.”

Organizational virtue is “represented by integrity, empathy, zeal, conscientiousness, warmth, and courage,” which “is linked to employee and customer satisfaction via identification” (Chun, 2016, p. 2). Identification is defined as a stakeholder’s emotional attachment to a company (Chun, 2016). Emotional attachment eventually leads to stakeholder satisfaction and ultimately differentiation (the perception that a firm has distinctive qualities over their competitors) (Chun, 2016). When stakeholders view corporations as authentic and ethical, they are more likely to want to engage with that firm, typically resulting in positive economic outcomes.

Many respondents echoed previous themes of bonuses and performance reviews depending on CSR performance (Table 10 and Table 13). The contributions of engaged leadership were also a significant factor towards accountability (Table 10, Table 11, and Table 12). Several themes focused on the concept of future generations normalizing tracking of CSR

data for success (Table 16 and Table 17). However, the impact of lacking data was commonly referenced and unclear to measure, but potentially obstructing some CSR progress (Table 14). A unique example of a company hesitating to report their CSR performance out of fears of missing its own lofty standards contributed to a twist on the traditional understanding of reporting and tracking CSR for company accountability (Table 15).

Daft, Hemingway, and Starkey were concerned with the “who” (the individual that promotes the values and benefits that CSR brings about). They specifically mention the notion of stakeholder management as key to their definition. Moreover, Hemingway and Starkey wrote that “a variety of conceptions of leadership are relevant to our discussion including ethical leadership, follower-centric approaches, responsible leadership, servant leadership, distributed leadership, authentic leadership, and transformational leadership” (Hemingway & Starkey, 2017, p. 876). “The overlaps and distinctions between these notions of leadership have been identified previously (e.g., Miska & Mendenhall 2015, as cited in Hemingway & Starkey, 2017, pp. 876–877).

Conclusions

The intent of the research was to address the consistencies and inconsistencies in the definition of CSR. Three different terms served as a reference guide throughout the research. Many of these terms may be known; however, they are defined relative to the context of this study. The first CSR term offered a straightforward one dimensional definition: When MNCs are responsible to stakeholders needs while stakeholders mutually hold firms accountable for their actions (Chandler, 2020).

The second term offered more substance and defined five dimensions: The term CSR encompasses multiple definitions that apply five dimensions, which are environmental, social,

economic, voluntary and offer a stakeholder dimension to understand how CSR is socially constructed in a specific context to take into account when developing ethical business strategies (Dahlsrud, 2008).

The third term encompasses seven areas and sets a standard for business in Europe and overseas: CSR is defined by the ISO 26000 as a way of common understanding of social, cultural, legal, political, environmental, and organizational diversity that consists of a creation of international behavior norms. ISO 26000 has seven core topics of social responsibility that are known collectively as the holistic approach that is interdependent on the seven modules. These seven areas are: (a) organizational, which includes governance, (b) human rights, (c) labor practices, (d) environment, (e) fair operating practices, (f) consumer issues, and (g) community involvement and development (ISO, 2018). With guidance from the literature review to formulate data triangulation, it is clear that the definition, mechanisms, and application of CSR have different names and meanings across different industries.

The literature review confirmed with significant themes that companies that do offer paid time off for in-service days in the community or by donating their time publicly retain loyal employees (Table 10). Currently, one-third of firms now have a formal policy whereby they pay workers or give them release time to do community volunteer work. The research confirmed that workers who volunteer for something they find meaningful return to their job more motivated and fulfilled, and with stronger community ties, which lessens their propensity to move elsewhere for a different job and also aids recruitment.

The researcher employed the MNC Bayer AG, to support documentary analysis for this case study methodology. Bayer's acquisition of Monsanto brought massive financial and reputational risk due to the number of pending lawsuits related to glyphosate exposure.

Throughout 2018, Bayer lost 41% of its market capitalization value (Dolmetsch, 2020). As a consequence, stakeholders and shareholders lost trust in the leadership team at Bayer. This dramatic decline in profitability negatively impacted the company's ability to provide adequate returns to its investors, thus reducing the likelihood of obtaining additional investments to further the research and development vital to Bayer's future success. Reduced consumer confidence compounded this problem leaving the company with no alternative but to reevaluate how they integrate ethics and create a CSR management process to create a culture of accountability. Monsanto's tarnished reputation began years before 2016, partly because they developed genetically modified crops but also for inventing the weed-killer, Roundup. Roundup is the world's most popular and widely used broad-spectrum herbicide, yet exposure to its key ingredient, glyphosate, is known to cause cancer (Reid, 2016). In 2015, The World Health Organization announced that "glyphosate could probably cause cancer" (Croft, 2019, para. 13). Monsanto defended its product by claiming that it had conducted exhaustive research both in the laboratory and in the field, proving glyphosate's safety (Croft, 2019). It seems they may have put the potential for profit ahead of stakeholder expectations that they behave responsibly and ethically. The acquisition of Monsanto resulted in litigation, loss of stakeholder trust, and decreased market capitalization due to poor decision-making and a lack of accountability by the executives at Bayer.

Today, Bayer AG's CSR is a model for other MNCs to follow and consider implementing. They support a variety of social innovation initiatives by improving the living conditions, incomes, and health of small holder farmers and their families. Their innovative teams specialize in co-creating an ecosystem of social entrepreneurs, NGOs and companies. Since 2018, they have established three partnerships with social entrepreneurs to support

sustainable development in Africa: myAgro: Using a fund provided by Bayer of \$600K, smallholder farmers in Mali and Senegal save money and are able to transfer the funds via mobile phones in the form of scratch cards in exchange for high-quality seed and fertilizer and thus increase their incomes. One Acre Fund: a non-profit social enterprise provides smallholder farmers with financing, tools and training to succeed. Pula: offers insurance policies tailored to the needs of smallholders in Africa and India. In 2020, Bayer's social innovation to support their CSR activities positively impacted approximately three million people in rural areas by improving their stakeholders income and health. They have targets set to improve the lives of 100 million people across the world in the longer term (Bayer, 2020b).

The researcher also defined leadership theories, to support inconsistencies in the application and mechanisms of CSR. Leadership theories that are consistent with the shift in power dynamics from leader to follower, and that are capable of dramatically increasing a leader's capacity and potential to influence and effect change on 21st century followers are adaptive, transformational, and ethical leadership. The results of this study support the notion that adaptive, transformational, and ethical managers and leaders are needed to develop and improve internal and external CSR goals. It is important to recognize that ethical leadership is directed by respect for ethical beliefs and values and others' dignity and rights. Thus, it is related to concepts such as trust, honesty, consideration, charisma, and fairness (Thiroux & Krasemann, 2012). This begins with a leader's understanding of the human condition; their ability to view the world through multiple lenses and empathize with others. An engaging, safe, and fun setting provides humans with vital intrinsic motivation and is the basis of the meaning we find in our work—and, more importantly—our lives.

Given the intricate ever-changing challenges of the global economy and the complex social, political, ecological, and ethical issues leaders face within this context, it is imperative that 21st century leaders are adaptive. Because businesses are in a constant state of change and development, leaders must be adaptive and skilled at assisting others to overcome new and difficult challenges as they arise. Corporate leaders must also be transformational because CSR requires procedural change and improvement in followers' performance. Transformational leadership is the process of engaging with others, consequently elevating motivation, and morality within the environment, creating a strong sense of community (Burns, 1978). A leader cannot be transformational without displaying ethical conduct. They have to be ethical because followers are influenced by, and then, trust ethical leaders. Their moral example improves followers' ethical conduct, which is why it is so crucial for organizations to respond rapidly to fix their CSR profile. Through careful analysis, what becomes quite clear is that although the definition of CSR is complicated and multi-layered; adaptive, ethical, and transformational leaders are crucial for the implementation and success of CSR.

Implications

The purpose of this qualitative research case study was to explore and examine consistencies and inconsistencies in the application and mechanisms of CSR by examining the extent that CSR activities are being implemented in various companies. The study aimed to offer a contribution to both theoretical and empirical research to “generate or inductively develop a theory or pattern of meaning” that will assist leaders when developing a CSR management process (Creswell, 2014, p. 8). The findings of this study can be used by all sectors of the business landscape, which include for profit, nonprofit, not for profit organizations. The study could also be used by academic institutions within their business department.

The results offer data for all MNCs with a clear scope and objectives to create a management process that includes engaging with strategic partners and all sectors of stakeholders. These stakeholders are not limited and include the economy, employee and business resource groups, future generations, animals, civil society, organizations, communities, consumers, customers, employees, farmers, government, industry leaders, investors, legislators, lenders, patients, public entities, regulators, shareholders, suppliers, tax authorities, the natural environment and unions; there is a possibility that the impact of the internal and external CSR activities will not be equally effective.

The researcher also identified that the codes that were referenced the most frequently, in Chapter 4, across all of the interviews for the self-definitions of CSR. Guidance for other leaders regarding CSR performance were regarded as defining CSR for organization and intended outcome ($n = 7$), CSR success requires self-reflection on goals and values ($n = 5$), CSR needs to be targeted and specific to the industry, field, and employees ($n = 4$), developing CSR goals with measurable success markers and clearly communicated to the team ($n = 3$), CSR helps to keep employees engaged ($n = 2$), doing well by doing good (financial, relational, goodwill) ($n = 2$), requiring an inherent need to drive ambition to create social good ($n = 2$), and clearly communicating CSR values and purpose to employees ($n = 2$). Other implications to promote healthy CSR include:

- For the self-definitions of CSR were holding companies accountable to customers and stakeholders,
- CSR activities offered by the company were corporate citizenship (education, giving, volunteering, sustainability, health),

- CSR activities offered by the company primarily benefitting their employees, the community, or the environment were CSR benefits all groups,
- The self-reported participation in the CSR activities offered by the company were daily participation,
- How company leadership guides and engages employees during the application of CSR were public support for CSR from executive leadership,
- The companies' leadership was unclear about its use of tools to track and measure their implementation of CSR.

Recommendations

The body of CSR literature is certainly considerable; its chronology dates to 1953 with Howard Bowen, one of the first authors to define CSR in his book, *The Social Responsibilities of the Businessman*, as an objective of a firm to follow the actions, policies, and decisions and values for the welfare of society. However, compared to other disciplines, CSR is relatively in its infancy. This study examined the nature of the relationship between business and society and how that relationship is managed and found patterns of meaning.

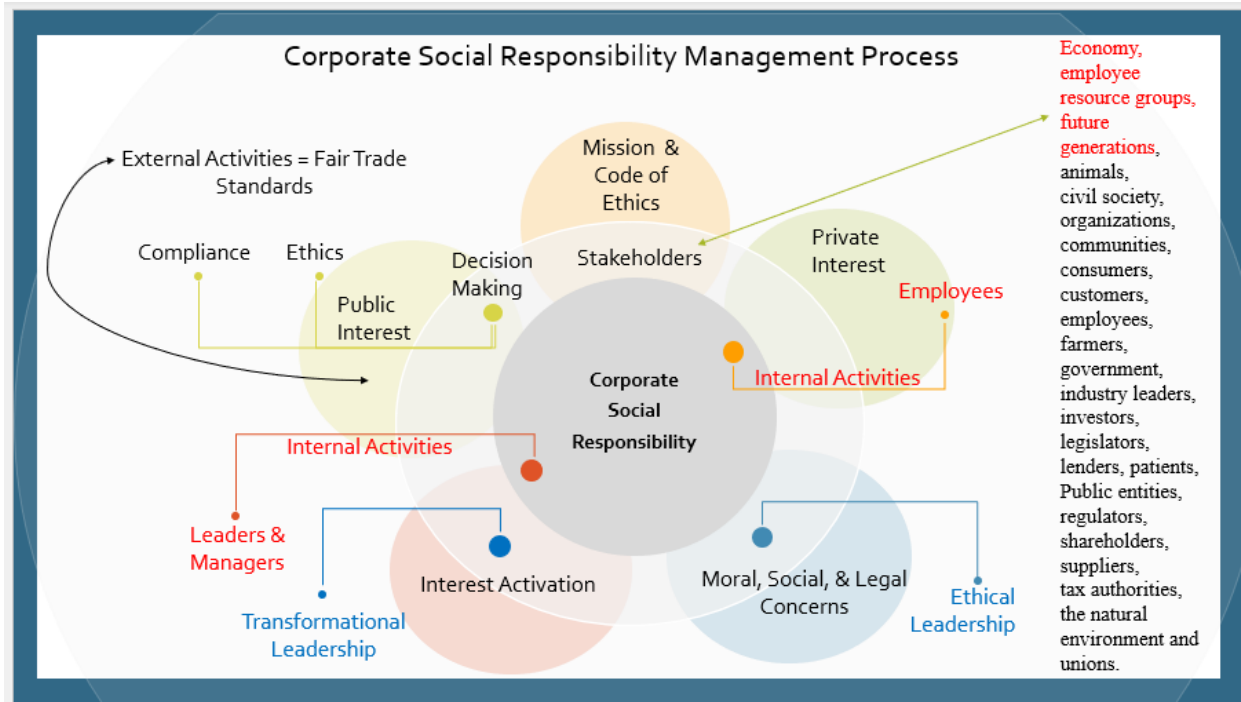
Historically, the motivating force behind entrepreneurial activity and the creation of businesses was solely the potential for profit. In the 21st century, however, firms must look far beyond this conventional economic aim. After completing 10 very in-depth interviews, the researcher felt it was necessary to enhance the conceptual framework for the study to include: The economy, employee resource groups, and future generations. These stakeholders must be considered as part of the CSR management process because even though different industries refer to CSR with different names; for example, Corporate Citizenship, ESG, or The Triple Bottom Line of Sustainability they are all effected by how organizations incorporate CSR into

their management process, and by tying compensation to CSR decision-making. More research is needed to understand the mindset of leaders when considering the use of CSR measurement tools. An assessment is needed to better understand why there is a limited propensity to establish a conclusive link between CSR and an MNCs performance because useful tools do not currently exist for all organizations to measure CSR.

The researcher redesigned and enhanced a model to support the implementation of a CSR management process (see Figure 6). The variables were created within the conceptual framework for the study. The process includes internal and external stakeholders because they are inevitably linked to MNCs. The internal activities relate to the decisions made by leaders and managers that effect the private interest of the firm including the mission and its employees. The external activities encompass a standard of decision-making that involves the public interest as it relates to fair trade standards, ethics, and compliance. The management process incorporates the organizational interests of the firm and an evaluation process which provides a guide to effective short and long-term decision making, so MNCs can utilize the three components: Interest Identification, Analysis, and Activation (Key & Popkin, 1998).

Figure 6

Enhanced Conceptual Framework for the Study



A recommendation for future research includes the opportunity to identify the effects of Covid-19. Also, if there is a correlation between Covid-19 and the redirection of CSR activities that were primarily external to an organization, but then offered opportunities to increase internal CSR activities, for instance, DEI and nonprofit matching of donations in lieu of community service. Additionally, another study is needed to determine the effects of Covid-19 on the environment. Many firms had to revise their HR policies to minimize external CSR activities.

Evaluation

Reflecting on the study's findings, the researcher discovered four themes which emerged from the research:

- defining CSR with general, specific, and regulatory parameters
- the effect of values and company culture for supporting and promoting internal and

external CSR activities

- actions and inconsistencies that limit the effectiveness and applications of CSR,
- reporting and tracking CSR as related to company accountability

The proposed theory defines CSR and recommends values that support a company's culture to promote internal and external CSR activities. When applicable, embedding CSR from inception can offer an opportunity for CSR to scale with the growth of the company and provide a mechanism for reporting and tracking CSR to maintain accountability. Firms need to address the lack of a standard for applying CSR and annually evaluate expectations of CSR to meet the needs of their stakeholders. More importantly the researcher identified that there is a causal link between CSR and firm performance. There is evidence that confirms the inadequacy of tools and methods currently available to measure a firm's CSR profile. While advancements are accelerating, there is not a suitably complete means of measuring the totality (internal and external activities) of a firm's CSR initiatives unless they are willing to share them.

Nowadays, most MNCs are careful to implement authentic CSR to improve the quality and success of their businesses. "Many organizations seek to have an even greater impact through CSR initiatives that integrate social values into operational and business strategies" (Boundless Management, n.d., p. 2). A number have committed to changing how they do business and how the public perceives them. These efforts cannot be merely lip service; however, their "commitment must be demonstrated in order for a company to be described as socially responsible and will be fulfilled through the adaptation of new business practices and/or contributions, either monetary or non-monetary" (Kotler & Lee, 2005, p. 3). A company's CSR can be about a variety of tactics, from donations to charity to the implementation of greener and environmentally friendly business operations (Green Journal, 2017). An example of a business-

friendly program would be to encourage employees to volunteer by providing paid time off during those activities (Boundless Management, n.d.). The key here is to voluntarily build a relationship between businesses and the community.

As the public has become more aware of environmental and social issues, corporations are careful to implement strong CSR and transparency in their business models (Green Journal, 2017). However, in general, “the public has grown increasingly skeptical about the motivations behind corporate social responsibility” (Chun, 2016, p. 1). Chun (2016) suggests “this is due to the discrepancy in the two dominant approaches to rationalizing why corporations should be ethical” (p. 1). First, the unit-based approach, which Chun (2016) argued that “as long as the outcome is bigger than the input, the action is justified. Profit-driven organizations see CSR from the utilitarian perspective as a way of gaining a business advantage or to recover from a reputation loss” (pp. 1–2). Second, the duty-based approach states that one does not have genuine empathy but that they think it is their duty or the right thing to do, or that firms are acting out of public pressure to do so. Often, the missing links in a firm’s actions are emotion and empathy (Chun, 2016).

Summary

In Chapter 5, the researcher describes the findings and conclusions to address the research question. The study concludes with a discussion of implications, recommendations for future research and encompassed the entire research endeavor. The research conducted for this study was summarized and concludes with four main themes and proposes strong evidence that supports a proposed theory.

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APPENDIX A

CITI HSR Certificate



Note. The researcher's CITI HSR certificate of completion which was used to obtain IRB approval for the study.

APPENDIX B

IRB Approval Notice

Pepperdine University
24255 Pacific Coast Highway
Malibu, CA 90263
TEL: 310-506-4000

NOTICE OF APPROVAL FOR HUMAN RESEARCH

Date: March 22, 2022

Protocol Investigator Name: Melissa Cook

Protocol #: 22-01-1748

Project Title: CONSISTENCIES AND INCONSISTENCIES IN THE APPLICATION AND MECHANISMS OF CSR: A CASE STUDY APPROACH TO SEEKING CLARIFICATION

School: Graduate School of Education and Psychology

Dear Melissa Cook:

Thank you for submitting your application for exempt review to Pepperdine University's Institutional Review Board (IRB). We appreciate the work you have done on your proposal. The IRB has reviewed your submitted IRB application and all ancillary materials. Upon review, the IRB has determined that the above entitled project meets the requirements for exemption under the federal regulations 45 CFR 46.101 that govern the protections of human subjects.

Your research must be conducted according to the proposal that was submitted to the IRB. If changes to the approved protocol occur, a revised protocol must be reviewed and approved by the IRB before implementation. For any proposed changes in your research protocol, please submit an amendment to the IRB. Since your study falls under exemption, there is no requirement for continuing IRB review of your project. Please be aware that changes to your protocol may prevent the research from qualifying for exemption from 45 CFR 46.101 and require submission of a new IRB application or other materials to the IRB.

A goal of the IRB is to prevent negative occurrences during any research study. However, despite the best intent, unforeseen circumstances or events may arise during the research. If an unexpected situation or adverse event happens during your investigation, please notify the IRB as soon as possible. We will ask for a complete written explanation of the event and your written response. Other actions also may be required depending on the nature of the event. Details regarding the timeframe in which adverse events must be reported to the IRB and documenting the adverse event can be found in the *Pepperdine University Protection of Human Participants In Research: Policies and Procedures Manual* at community.pepperdine.edu/irb.

Please refer to the protocol number denoted above in all communication or correspondence related to your application and this approval. Should you have additional questions or require clarification of the contents of this letter, please contact the IRB Office. On behalf of the IRB, I wish you success in this scholarly pursuit.

Sincerely,

Judy Ho, Ph.D., IRB Chair

cc: Mrs. Katy Carr, Assistant Provost for Research

APPENDIX C

Informed Consent Form

IRB #:

Formal Study Title: Consistencies and Inconsistencies in the Application and Mechanisms of Corporate Social Responsibility: A Case Study Approach to Seeking Clarification

Authorized Study Personnel:

Principal Researcher: Melissa Cook

Invitation

You are invited to participate in a research study conducted by Melissa Cook under the direction of Martine Jago, Ph.D. at Pepperdine University. Your participation is voluntary and information in this form is meant to help you decide whether or not to participate. You should read the information below and ask questions about anything that you do not understand, before deciding whether to participate. You may decide to discuss participation with your family or friends. Please take as much time as you need to read the consent form. If you elect to participate, you will be asked to sign this form. You will also be given a copy of this form for your records. If you have any questions, please email the researcher.

Why are you being asked to be in this research study?

You are being asked to be in this study because you have an associates degree or higher; work within a U. S. organization, government, or nonprofit institution; and hold a title that includes CSR decision making or a positions from mid-level to C-Suite. You must be between 28-60 years of age to participate.

What is the reason for doing this research study?

The purpose of this qualitative case study is to explore and examine consistencies and inconsistencies in the application and mechanisms of CSR by examining the extent that CSR activities are being implemented in various companies. The study aims to offer a contribution to both theoretical and empirical research to generate or inductively develop a theory or pattern of meaning that will assist leaders when developing a CSR management process. The data collection will focus on questions that support the overarching research question to seek clarity on the application and mechanisms of CSR.

What will be done during this research study?

If you volunteer to participate in this study, you will be asked to complete a 60 minute semi-structured virtual interview with approximately 12 questions virtually via Zoom video conferencing at a determined date and time agreed by both parties. The interview will be recorded for purposes of data collection and coding and will be kept confidential. You may choose to opt out of the study at any time without any consequences. The responses gathered during the interview will assist the researcher in exploring the CSR activities that are being implemented in various companies. The interview instrument was created by the researcher and reviewed by a panel of doctoral students as well as the dissertation chair and committee.

How will my data be used?

Your interview responses will be transcribed, analyzed, and aggregated in order to determine the findings to the established research question.

What are the possible risks of being in this research study?

This research presents minimal risk of loss of confidentiality, emotional and/or psychological distress because the interview involves questions about CSR decision-making and activities that firms offer. There are also no anticipated financial, personal, social or legal risks to the participants.

What are the possible benefits to you?

While there are no direct benefits for the study participants, there are several anticipated benefits to managers and leaders, including a greater body of literature regarding the opportunities to implement CSR effectively to support all stakeholders.

What are the possible benefits to other people?

The benefits to society and numerous CSR stakeholders may include a better understanding of CSR for ethical and transformational leaders within various industries throughout the United States. Business managers and leaders might also benefit from any additional recommendations or shared information that support an enhanced CSR management process.

What are the alternatives to being in this research study?

Participation in this study is voluntary. There are no alternatives to participating, other than deciding to not participate. As such, participants can opt out at any time.

What will participating in this research study cost you?

There is no cost to you to be in this research study.

Will you be compensated for being in this research study?

There will be no compensation for participating in this study.

What should you do if you have a problem during this research study?

Your welfare is the major concern of every member of the research team. If you have a problem as a direct result of being in this study, you should immediately contact the researcher.

How will information about you be protected?

Reasonable steps will be taken to protect your privacy and the confidentiality of your study data. The data will be deidentified and stored electronically through a secure server and will only be seen by the research team during the study and until the study is complete.

The only persons who will have access to your research records are the study personnel, the Institutional Review Board (IRB), and any other person, agency, or sponsor as required by law. The information from this study may be published in scientific journals or presented at scientific meetings but the data will be reported as a group or summarized data and your identity will be kept strictly confidential.

What are your rights as a research subject?

You may ask any questions concerning this research and have those questions answered before agreeing to participate in or during the study.

For study related questions, please contact the investigator(s) listed at the beginning of this form.

For questions concerning your rights or complaints about the research contact the Institutional Review Board (IRB):

Phone: 1(310)568-2305

Email: gpsirb@pepperdine.edu

What will happen if you decide not to be in this research study or decide to stop participating once you start?

You can decide not to be in this research study, or you can stop being in this research study by withdrawing at any time before, during, or after the research begins for any reason. Deciding not to be in this research study or deciding to withdraw will not affect your relationship with the researcher or with Pepperdine University. You will not lose any benefits to which you are entitled.

Documentation of informed consent

You are voluntarily making a decision whether or not to be in this research study. Signing this form means that (a) you have read and understood this consent form, (b) you have had the consent form explained to you, (c) you have had your questions answered, (d) you will have the opportunity to review the research questions, and (e) you have decided to be in the research study. You will be given a copy of this consent form to keep.

Participant**Name:**

(First, Last: Please Print)

Participant**Signature:**

Signature

Date

Interview Protocol

IQ 1: What does Corporate Social Responsibility (CSR) look like from your point of view?

IQ 2: Tell me about the various CSR activities that your company offers.

IQ 3: Do the CSR activities offered by your company primarily benefit the employees, the community, or the environment?

IQ 4: In the past year, to what extent did you personally participate in CSR activities?

IQ 5: How does your companies leadership guide and engage employees during CSR application?

IQ 6: Does your companies leadership use any tools to track and measure CSR implementation?

IQ 7: What guidance would you give to other leaders in regard to CSR performance?

IQ 8: Can you describe a situation where CSR was used in a decision-making process within your company?

IQ 9: Have you seen success in implementing CSR strategies and activities?

IQ 10: Do you think there is a gap between what corporations say and do in regard to CSR performance?

IQ 11: What inconsistencies have you recognized regarding CSR within your industry?

IQ 12: Is there anything you would like to add today?

APPENDIX D

Recruitment Script

Dear [Name],

My name is Melissa Cook, and I am a doctoral candidate in the Graduate School of Education and Psychology at Pepperdine University. I am conducting a research study examining consistencies and inconsistencies in the application and mechanisms of Corporate Social Responsibility (CSR) and would like for you to participate in the study. If you agree, you are invited to participate in the interview process. The interview is anticipated to take no more than 60 minutes and will be conducted via Zoom (password protected). The interview will be recorded and kept confidential.

Participation in this study is voluntary. Your identity as a participant will remain confidential during and after the study. Confidentiality will be maintained using a password protected laptop to store all data collected including informed consent, the recorded interview, and the transcribed data. All data will also be deidentified using a pseudonym which will be assigned to each individual recording. If you have questions or would like to participate, please contact me as soon as possible. Thank you in advance for your participation.

Sincerely,

Melissa Cook, MBA
Pepperdine University, GSEP
Doctoral Candidate

Research Question and Corresponding Interview Questions

| Research Question | Corresponding Interview Questions |
|--|---|
| What are the consistencies and inconsistencies in the application and mechanisms of Corporate Social Responsibility (CSR)? | <p>IQ 1: What does Corporate Social Responsibility (CSR) look like from your point of view?</p> <p>IQ 2: Tell me about the various CSR activities that your company offers.</p> <p>IQ 3: Do the CSR activities offered by your company primarily benefit the employees, the community, or the environment?</p> <p>IQ 4: In the past year, to what extent did you personally participate in CSR activities?</p> <p>IQ 5: How does your companies leadership guide and engage employees during CSR application?</p> <p>IQ 6: Does your companies leadership use any tools to track and measure CSR implementation?</p> <p>IQ 7: What guidance would you give to other leaders in regard to CSR performance?</p> <p>IQ 8: Can you describe a situation where CSR was used in a decision-making process within your company?</p> <p>IQ 9: Have you seen success in implementing CSR strategies and activities?</p> <p>IQ 10: Do you think there is a gap between what corporations say and do in regard to CSR performance?</p> |

| Research Question | Corresponding Interview Questions |
|-------------------|--|
| | IQ 11: What inconsistencies have you recognized regarding CSR within your industry? IQ 12: Is there anything you would like to add today? |

APPENDIX E

CSR Activities

| Activity | References |
|---|---|
| <p>Economic Responsibility - Novak (1996) more fully delineated a set of seven economic responsibilities.</p> <p>19. Satisfy customers with goods and services of real value;</p> <p>20. Earn a fair return on the funds entrusted to the corporation by its investors;</p> <p>21. Create new wealth, which can accrue to non-profit institutions which own shares of publicly-held companies and help lift the poor out of poverty as their wages rise;</p> <p>22. Create (and, I would add, maintain) new jobs;</p> <p>23. Defeat envy though generating upward mobility and giving people the sense that their economic conditions can improve;</p> <p>24. Promote innovation; and</p> <p>25. Diversify the economic interests of citizens so as to prevent the tyranny of the majority.</p> | <p>3. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630. http://dx.doi.org/10.1108/07363760110410281</p> <p>4. Novak, M. (1996), <i>Business as a Calling: Work and the Examined Life</i>, The Free Press, New York, NY.</p> |
| <p>26. Being socially responsible to increase profits because: 1. Favorable publicity and goodwill can enhance employee morale leading to higher productivity; 2. Less government intervention. Appropriate strategic CSR</p> | <p>1. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630. http://dx.doi.org/10.1108/07363760110410281</p> <p>2. Novak, M. (1996), <i>Business as a Calling: Work and the Examined Life</i>, The Free Press, New York, NY.</p> |

| Activity | References |
|--|---|
| <p>activities means a business can prosper.</p> <p>27. Novak urges businesses to encourage employees to: 1. Volunteer for civic activities and 2. Be good citizens in the local community.</p> | |
| <p>28. Ben & Jerry's employees are evaluated on both financial contribution and social contribution to the community.</p> <p>29. Ben and Jerry's (known for its explicit social mission) donate 7.5% of pretax profits to charity.</p> | <p>1. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>2. Schwartz, M. S., & Saia, D. (2012). Should Firms Go "Beyond Profits"? Milton Friedman versus Broad CSR. <i>Business and Society Review</i>, 117(1), 1. http://dx.doi.org/10.1111/j.1467-8594.2011.00397.x</p> |
| <p>30. For example, if a firm adopts an inner-city school and pours resources into it, there is no guarantee that the business will immediately gain when tomorrow's workers are better educated, as they could work for other area organizations or even move away (Singer, 2000).</p> | <p>Singer, A. W. (2000), "Can a company be too ethical?", in Richardson, J.E. (Ed.), <i>Business Ethics</i> 00/01, Dushkin/McGraw-Hill, Guilford, CT, pp. 192–199.</p> |
| <p>31. Companies increasingly strive to align charitable contributions/giving to win the hearts of workers and customers. For instance, (a) LensCrafters donates eye exams and glasses to the needy, (b) Avon's workforce is 98% women and raises money for breast cancer research, (c) Ben & Jerry's gives 5% of pretax profits to politically correct causes that its founders believe in, such as antinuclear</p> | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> |

| Activity | References |
|---|--|
| <p>campaigns and gay rights groups, (d) Endowing universities to perform research in the firm's field.</p> | |
| <p>32. Community Service programs: Stride Rite opened the first corporate on-site day care center in 1971 at the company's factory in Roxbury, a poor section of Boston, and the nation's first on-site fitness center for employees. Workplace amenities such as recreational facilities and on-site childcare, and matching employee contributions to charity. In return, businesses expect to be rewarded with increased worker loyalty, morale and productivity.</p> | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>McWilliams, A. and Siegel, D. (2001), "Corporate social responsibility: a theory of the firm perspective", <i>Academy of Management Review</i>, 26(1), 117–127.</p> |
| <p>33. Employee volunteerism programs: (a) Mentoring students (Stride Rite employees tutor inner-city students two hours a week), (b) Painting low-income houses, (c) Distributing food to the needy, (d) Tom's of Maine: 5 percent of an employee's work time can be donated to community outreach at their regular pay rate, (e). The Body Shop requires employees to do a certain amount of community service on company time.</p> <p>34. One-third of large companies now have a formal policy whereby they pay workers or give them release time to do</p> | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>Jones, D. (1997, April 25), "Good works, good business," <i>USA Today</i>, pp. 1B–2B.</p> |

| Activity | References |
|--|---|
| <p>community volunteer work. Studies have confirmed that workers who volunteer for something they find meaningful return to their job more motivated and fulfilled, and with stronger community ties, which lessens their propensity to move elsewhere for a different job and also aids recruitment.</p> | |
| <p>35. Quality-of-life issues that promote CSR activities include: (a) Rebuilding inner cities, (b) Providing job training for the hardcore unemployed; 3. Assisting in renovating parks, (c) Sponsoring cleanup programs, (d) Establishing manufacturing plants in opportunity and low income areas, (e) Offering seminars to high school students on how effectively to seek employment, (f) Supporting minority business ventures, (g) Fighting illicit drug trafficking, (h) Funding cultural programs, (i) Providing educational videos, instructors, and tutors to public schools.</p> | <p>Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> |
| <p>36. Ethical CSR examples of unintended consequences of business activities include: (a) Pollution, (b) Job-related accidents, (c) Injuries to customers by defective products, (d) Unintended</p> | <p>3. Lantos, G. P. (2001). The boundaries of strategic corporate social responsibility. <i>The Journal of Consumer Marketing</i>, 18(7), 595–630.</p> <p>4. Pollay, R. W. (1986), “The distorted mirror: reflections on the unintended</p> |

| Activity | References |
|---|---|
| societal impact of advertising (Pollay, 1986). | consequences of advertising”, <i>Journal of Marketing</i> , 50(2), 18–36. |
| <p>18. CSR definitions outlined by various associations and authors: (a) A responsibility among firms to meet the needs of their stakeholders and a responsibility among stakeholders to hold firms to account for their actions, (b) Firms taking responsibility for their impact on society and the importance for sustainability, competitiveness, and innovation of enterprises and the economy that bring benefits for risk management, cost savings, access to capital, customer relationships, and human resource management, (c) Promote and enable responsible business conduct to achieve sustainable, equitable, and inclusive social, environmental, and economic development, (d) A management concept and a process that integrates social and environmental concerns in business operations, and a company’s interactions with the full range of stakeholders.</p> | <p>5. Chandler, D. (2020). Strategic corporate social responsibility: Sustainable value creation (5th ed.). Sage Publications.</p> <p>6. Corporate Social Responsibility (CSR),” European Commission, https://ec.europa.eu/growth/industry/corporate-social-responsibility_en (accessed April 2019).</p> <p>7. ASEAN CSR Network Annual Report 2017, July 2018, p. 1.</p> <p>8. “Introduction to Corporate Social Responsibility,” United Nations Institute for Training and Research, 2012, http://www.unitar.org/dcp/introduction-corporate-social-responsibility (accessed April 2019).</p> |