

The cognitive link between Corporate Social Responsibility (CSR) and Strategy among managers in Ireland

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Appendix 1 Exploring the key components of CSR through the Definitions of CSR.

Authors	Definition	<i>Key components of CSR</i>
(Bowen 1953)	The obligation of business is to pursue their business policies, to make those business decisions or to follow those lines of actions which are desirable, in terms of the objectives and values of society.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Davis 1960)	CSR is about the businessman's decision taken at least partially beyond the firms' economic and technical interests.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Effective Action Mutual Benefits
(Frederick 1960)	Social responsibility means that businesses should oversee the operation of an economic system that fulfils the expectation of the public.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Friedman 1962)	The social responsibility of business is to increase shareholder profit.	Economic Ethical Conduct Corporate Values Discretionary Initiatives
(McGuire 1963)	Business has responsibility to society beyond their economic and legal obligations.	Stakeholder Responsibility Ethical Conduct

		<p>Corporate Values</p> <p>Discretionary Initiatives</p> <p>Mutual Benefits</p> <p>Effective Action</p>
(Davis and Blomstrom 1966)	CSR refers to the person's obligations to consider his decision on the whole social system.	<p>Stakeholder Responsibility</p> <p>Discretionary Initiatives</p> <p>Ethical Conduct</p> <p>Corporate Values</p>
(Walton 1967)	CSR recognises the intimacy of the social relationship between the corporation and society and that top management keep this in mind as they achieve their objectives.	<p>Stakeholder Responsibility</p> <p>Discretionary Initiatives</p> <p>Ethical Conduct</p> <p>Corporate Values</p> <p>Mutual Benefits</p> <p>Effective action</p>
(Davis 1967)	CSR arises out of concern for the ethical consequences of one's acts as they might affect the interests of others.	<p>Stakeholder Responsibility</p> <p>Ethical Conduct</p> <p>Corporate Values</p> <p>Mutual Benefits</p> <p>Effective action</p> <p>Discretionary Initiatives</p>
(Johnson 1971)	A socially responsible firm is one who takes into account a multiplicity of interests' not just shareholders but employees, suppliers, dealers, local community and the nation. His second view of CSR – as firms who carry out social programs to add profit to the firm. His third view of CSR – the firm is not only interested in their own well-being but also in that of other members of the enterprise and fellow citizens. His fourth	<p>Discretionary Initiatives</p> <p>Stakeholder Responsibility</p> <p>Ethical Conduct</p> <p>Corporate Values</p> <p>Mutual Benefits</p> <p>Effective Action</p>

	view of CSR – the firm will engage in CSR once they have reached their profit target, they act as if CSR is important.	
(Steiner and Steiner 1971)	Business must remain fundamentally an economic institution but it has a responsibility to society in achieving its' goals.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Davis 1973)	CSR refers to the firm's considerations of and response to issues beyond the narrow economic technical and legal requirements of the firm to accomplish social (and environmental) benefits along with the traditional economic gains which the firm seeks.	Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefits Effective Action Discretionary Initiatives
(Sethi 1975)	CSR implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values and expectations of performance.	Stakeholder Responsibility Ethical Conduct Corporate Values Discretionary Initiatives Mutual Benefits Effective Action
(Carroll 1979)	The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time.	Ethical Conduct Corporate Values Discretionary Initiatives Stakeholder Responsibility
(Jones 1980)	Firms have an obligation to groups within society other	Discretionary Initiatives Stakeholder Responsibility

	than shareholders, other than that prescribed by law.	Ethical Conduct Corporate Values
(Carroll and Hoy 1984)	CSR involves the conduct of business that is profitable, law abiding, ethical and socially supportive.	Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action Stakeholder Responsibility
(Drucker 1984)	Business ought to convert its social responsibilities into business opportunities.	Discretionary Initiatives Mutual Benefits Effective Action Ethical Conduct Corporate Values Stakeholder Responsibility
(Epstein and Hanson 1987)	CSR is related to achieving outcomes from the firm's decisions which are beneficial to stakeholders.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Carroll 1991)	CSR constitutes four types of social responsibilities as follows: economic, legal, ethical and discretionary, which are organised in a pyramid structure. Economic and legal are socially required responsibilities, ethical are socially expected, while philanthropy is socially desired, and each of these responsibilities comprise a	Ethical Conduct Corporate Values Discretionary Initiatives Mutual Benefit Effective Action Stakeholder Responsibility

	component of the total responsibilities of the firm.	
(Wood 1991)	The basic idea of CSR is that business and society are interwoven, rather than distinct entities	Stakeholder Responsibility Mutual Benefit Effective Action Ethical Conduct Corporate Values
(Roberts 1992)	CSR is defined as policies or actions that identify companies as being concerned with society-related issues.	Discretionary Initiatives Stakeholder Responsibility Mutual Benefit Effective Action Ethical Conduct Corporate Values
(Woodward-Clyde 1999)	CSR is defined as a contract between business and society, whereby a community grants a company a licence to operate and in return it meets certain obligations and behaves in an acceptable manner	Discretionary Initiatives Ethical Conduct Corporate Values Stakeholder Responsibility
(Piacentini et al. 2000)	CSR is a voluntary assumption by companies of responsibilities beyond purely economic and legal responsibilities.	Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits Effective action Stakeholder Responsibility
(Hooghiemstra 2000)	CSR is a positive duty, reflecting values which are deemed central and enduring to stakeholders, but is primarily a tool to manage stakeholders' impressions and their perceptions of the firm.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values

		Mutual Benefit Effective Action
(Holme and Watt 2000)	CSR relates to the firm's commitment to contribute to sustainable economic development, working with employees, their families, local communities and the society at large to improve the general quality of life.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
Johnson and Johnson (2000 as cited in Moir 2001)	CSR refers to the company's responsibilities to be fair and honest, trustworthy and respectful, in dealing with all constituents.	Discretionary Initiatives Ethical Conduct Corporate Values Stakeholder Responsibility Mutual Benefits Effective Action
Volkswagen (2000 as cited in Moir 2001)	CSR refers to the ability of a company to incorporate its responsibility to society to develop solutions for economic and social problems.	Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits Effective Action Stakeholder Responsibility
Shell (2000 as cited in Moir 2001)	CSR is about assessing the impact our business has on society and ensure that we balance the economic, environment and social aspects of everything we do.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Pinney 2001)	CSR can be defined as a set of management practices that ensures the company minimizes the negative impact	Discretionary Initiatives Mutual Benefits

	of its operations on society and also maximises the positive impact.	Effective Action Ethical Conduct Corporate Values Stakeholder Responsibility
(Foran 2001)	CSR is a set of practices a firm adopts towards their labour force, the environment and the extent they attempt to protect the environment	Stakeholder Responsibility Ethical Conduct Corporate Values Discretionary Initiatives Mutual Benefits Effective Action
(McWilliams and Siegel 2001)	CSR refers to actions that appear to further some social good beyond the interests of the firm and that which is required by law.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Environment Mutual Benefits Effective Action
(Marrewijk 2002)	CSR refers to company activities, voluntary by definition, demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Waddock 2002)	CSR is integral in the daily operating practices of companies. All practices can have some integral degree of responsibility, as these practices impact on stakeholders, and on the environment	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits

		Effective Action
(Whetten et al. 2002)	CSR is defined as societal expectations of corporate behaviour; a behaviour that is alleged by a stakeholder to be expected by society or morally required and is, therefore, justifiably demanded by a business.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Johnson and Scholes 2002)	CSR is concerned with the ways in which an organisation exceeds the minimum obligation to stakeholders specified through regulation and corporate governance.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Hopkins 2003)	CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Baker 2003)	CSR is about how companies manage the business processes to produce an overall positive impact on society.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefits Effective action
(Smith 2003)	CSR is defined as the obligations of the firm to society, or more specifically, the firm's stakeholders - those	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct

	affected by corporate policies and practices.	Corporate Values Mutual Benefit Effective Action
(Carroll and Buchholtz 2003)	CRS is the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Strategis 2003)	CSR is seen as the business contribution to sustainable development, which has been defined as development that meets the needs of the present without compromising the ability of future generations to meet their own needs.	Discretionary Initiatives Stakeholder Responsibility Mutual Benefit Effective Action Ethical Conduct Corporate Values
(Kotler and Lee 2004)	CSR is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources.	Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action Stakeholder Responsibility
(Waddock 2004)	CSR is the subset of Corporate Responsibilities that deals a company's voluntary and discretionary relationships with its societal and community stakeholders.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefits Effective Action
(Jonker 2005)	CSR is a term that draws attention to a range of	Ethical Conduct

	complex issues and elements that are all related to the position and function of the business enterprise in contemporary society.	Corporate Values Mutual Benefit Effective Action Stakeholder Responsibility Discretionary Initiatives
(Jones et al. 2005)	CSR is rooted in the recognition that businesses are part of society and as such they have the potential to make a positive contribution to social goals and aspirations.	Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action Stakeholder Responsibility
(Hopkins 2003)	CSR is concerned with treating the stakeholders of a firm ethically or in a socially responsible manner....the aim of social responsibility is to create higher and higher standards of living, while preserving the profitability of the company.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Burchell and Cook 2006)	CSR is not just about “external”; becoming a “good citizen”; it may potentially involve businesses having to consider more closely the social responsibilities it has to the whole of its workforce and the input of stakeholders into business practices.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Schouten and Remme 2006)	CSR means that corporations are expected to do business in a responsible way. In other words, CSR is external and internal to the way of thinking that fits the processes of business and organisations.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefit

		Effective Action
(Asongu 2007)	CSR relates to the responsibilities that companies have to the societies within which they are based and operate.	Discretionary Initiatives Stakeholder Responsibility Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Jones et al. 2006)	CSR is the recognition that businesses are part of society and as such they have the potential to make a positive contribution to social goals and aspirations.	Ethical Conduct Corporate Values Mutual Benefit Effective Action Discretionary Initiatives Stakeholder Responsibility
(McElhaney 2007)	CSR can be defined as a business strategy that is integrated with core business objectives and core competencies to create business value and positive social/environmental value that is embodied in day-to-day business culture and operations.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Ford 2007)	CSR is a combination of sustainable development and treating employees and the society in which they operate with respect. The environmental impact of any economic activity should be weighed against the economic benefit and any measures that could mitigate the negative impact should be taken if they are at all economically feasible.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Berger et al. 2007)	CSR is the way firms integrate social, environmental and	Stakeholder Responsibility

	economic concerns into their values, culture, decision making, strategy and operations in a transparent and accountable manner and thereby establish better practices within the firm, create wealth and improve society.	Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Campbell 2007)	CSR refers to corporations acting in a socially responsible way if they do two things. First, they must not knowingly do anything that could harm their stakeholders –notably, their investors, employees, customers, suppliers or the local community within which they operate. Secondly, if corporations do harm to their stakeholders, they must then rectify it whenever the harm is discovered and brought to their attention.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Barnett 2007)	CSR represents a discretionary allocation of corporate resources towards improving social welfare that serves as a means of enhancing relations with key stakeholders	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Matton and Moon 2008)	CSR reflects social imperatives and the social consequences of business success and consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility some of the wider societal good.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Noyer 2008)	CSR is a concept whereby companies and financial institutions not only consider	Stakeholder Responsibility Discretionary Initiatives

	<p>their profitability and growth, but also the interests of society and the environment by taking responsibility for the impact of their activities on stakeholders, employees, shareholders, customers, suppliers and civil society represented by NGOs.</p>	<p>Ethical Conduct Corporate Values Mutual Benefit Effective Action</p>
(Vaaland et al. 2008)	<p>The management of stakeholder concern for responsible and irresponsible acts related to the environmental, ethical and social phenomena in a way that creates corporate benefits</p>	<p>Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action</p>
(Okoye et al. 2013)	<p>CSR allows flexibility to the firm to address issues which arise within society on how best to relate with the firm, its rights, responsibilities, expectations and regulations: it creates room for divergent voices, to achieve the most suitable relationship between the business and the society it operates in, at a given point in time.</p>	<p>Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action</p>
(Stephenson 2009)	<p>CSR encompasses a wide range of issues for the organisation, requiring the fair, equitable, ethical and legal treatment of all organisational stakeholders.</p>	<p>Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action</p>
(Lawrence et al. 2011)	<p>CSR means that firms should action a way that enhances society and its inhabitants and be held accountable for any of its actions that affect people,</p>	<p>Stakeholder Responsibility Discretionary Initiatives Ethical Conduct</p>

	their communities and their environments.	Corporate Values Mutual Benefit Effective Action
(Idowu 2009)	CSR means having fairness and morality in the conduct of an entity's dealings with all its stakeholders regardless of whether they are primary or secondary, internal or external, and considering their interests when formulating its corporate strategy.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Killian 2012)	CSR refers to any body of persons, which may include a business, should act within a wider society in a way that is ethical and accountable, and make business decisions by reference to the responsibilities that body of persons holds to a wider group of stakeholders, including shareholders and the environment.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Ferrell et al. 2011)	CSR refers to the adoption by a business of a strategic focus for fulfilling the economic, legal, ethical and philanthropic responsibilities expected by it by its stakeholders.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Griseri and Seppala 2012)	CSR refers to the attuning of corporate behaviour to societal norms and values.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action

(Kaeokla and Jaikengkit 2012)	CSR is a principle that deals with the relationship between a business and society or the relationship between a business and its stakeholders	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Thompson et al. 2013)	CSR refers to a company's duty to operate in an honourable manner, provide good working conditions for employees, encourage workforce diversity, be a good steward of the environment, and actively work to better the quality of life in the local communities where it operates and in society at large.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action
(Leveson and Joiner 2013)	CSR refers to the notion that an organisation's obligations extend beyond their legal responsibilities to stakeholders.	Stakeholder Responsibility Discretionary Initiatives Ethical Conduct Corporate Values Mutual Benefit Effective Action

Compiled by author

Appendix 2 Key Definitions of Strategy

Authors	Definition	Main Themes
(Chandler 1962)	Strategy is a process of determining organisational goals and objectives by adopting defined courses of action, and altering the necessary resources for carrying them out.	Intendedness Goal orientated Planning Instrumentality choice
(Andrews 1965)	Strategy refers to the pattern of objectives, purposes or goals...stated in such a way as to define what business the company is in, or is to be in, and the kind of company it is, or is to be.	Goal orientated Planning Intendedness Instrumentality Choice
(Ansoff 1963)	Strategy is the common thread that gives a link between present and future product-markets - which would enable an outsiders to perceive where the firm is heading, and the inside management to give it guidance.	Goal orientated Planning Intendedness Instrumentality Choice
(Hax and Majluf 1988)	Strategy is a coherent, unifying and integrative pattern of decisions, which determine the firm's purpose, select the business the firm is in and attempts to achieve sustainable advantage, engages all members of the firm in the process and defines the nature of its contributions to stakeholders of the firm.	Intendedness Goal orientated Planning Instrumentality Choice Stakeholder Management
(Ansoff and McDonell 1990)	Strategy relates to a set of decision-making rules, goals and objectives that guide organisational behaviour.	Intendedness Goal orientated Planning Instrumentality Choice
(Kay 1993)	Strategy is the match between the firm's internal capabilities and its external relationships.	Choice Goal orientated Planning Instrumentality Element of Stakeholder Management
(MacCrimmon 1993)	Strategy is a coordinated set of actions by the firm in achieving its objectives.	Goal orientated Planning Intendedness Instrumentality Choice
(Porter 1980)	Competitive strategy is about being different. It means deliberately choosing a different set of activities, to deliver a unique mix of value.	Choice Goal orientated Intendedness Planning

		Instrumentality
(Markides 2000)	The essence of strategy is for the firm to select one strategic position that it can claim as its own.	Choice Goal orientated Intendedness Planning Instrumentality
(Eden and Ackerman 2000)	Strategy is a set of individual and discrete actions in support of a system of goals, and which are supported as a portfolio by a self-sustaining critical mass, or momentum of opinion in the organisation.	Agreeing a sense of direction Choice Goal orientated Intendedness Planning Instrumentality Internal stakeholder approach (at a minimum)
(Mintzberg et al. 1998)	Strategy entails five interrelated strategy definitions “plan”, “ploy”, pattern”, ”position” and “perspective”.	Goal orientated Choice Intendedness Planning Instrumentality
(Johnson et al. 2008)	Strategy relates to the direction and scope of the firm over the long term, which achieves advantage in a changing environment, through its configuration of resources and competencies with the aim of fulfilling stakeholder expectations.	Intendedness Choice Goal orientated Planning Instrumentality Stakeholder focus
(Galbreath 2010)	Strategy entails understanding and addressing issues that impact on a firm’s ability to achieve its mission, so that products/services can be produced, to meet the needs of the market it serves, through effective resource configurations, in order to build and sustain competitive advantage	Choice Goal orientated Intendedness Planning Instrumentality
(Bakir and Todorovic 2010)	The strategy of a firm is predicted on the assumption that managers take the course of action which will optimally achieve their objectives.	Goal orientated Planning Intendedness Instrumentality Choice
(Thompson et al. 2013)	A firm’s strategy consists of the overarching direction set by managers, plus the competitive moves and business approaches that they are employing to compete successfully, improve performance and grow the business.	Goal orientated Planning Intendedness Instrumentality Choice

Source: Compiled from Bakir and Todorovic, 2010 and author research

Appendix 3 Applying Stakeholder Responsibility to the CSR/strategy Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
<p>What is important is to show the company is operating within the law and is demonstrating this perhaps in terms of CSR reports and publications and is been seen to do the right thing by its stakeholders. Profit maximization is paramount, but, in terms of CSR activities and involvement, the firm must get the greatest return on investment for what it does. The firm will only engage in CSR activities as long as it is seen to be necessary and/or profitable.</p>	<ol style="list-style-type: none"> 1. Legal/ regulatory awareness as to the minimum requirements. 2. Stakeholder specification. 3. Trade off / advantage - responsibility and performance. 4. Maximum return on investment in longer term. 5. Profit maximization. 6. Identification of the level of CSR necessary (not beyond this point). 7. Stakeholder identification and priority issues for these stakeholders. 8. Stakeholders who get priority can change as objectives and strategy changes. 	<ol style="list-style-type: none"> 1. (Carroll 1979), (Okoye 2009), (Freeman and Hasnaoui 2011), (Jamali and Mirshak 2007), (Mason and Simmons 2014), (Du et al. 2012) 2. (Agle et al. 2008), (Donaldson and Preston 1995), (Mitchell et al. 1997), (Allison 1971), (Yin et al. 2013), (Freeman and Velamuri 2008), 3. (McWilliams et al. 2006), (Galbreath 2010), (Garriga and Mele 2004). 4. (Porter and Kramer, 2006), (Wu 2013), (Rodriquez et al. 2002), (McWilliams et al. 2006). 5. (McWilliams et al. 2006), (Bird et al. 2007), (Brower and Mahajan 2013), (Kolk and Perego 2014). 6. (Porter and Kramer 2006), (Peloza and Papania 2008), (Torugsa et al. 2013). 7. (Beaver 2007), (Mainardes et al. 2011), (Jagersma 2009), (O'Riordan and Fairbrass 2008), (Jamali 2008), (Sachs and Maurer 2009). 8. (Orts and Strudler 2009), (Jonker and Foster 2002), (Galbreath 2010), (Okoye et al. 2013), (Nijhof and Jeurissen 2005), (Kimiagari et al.

		2013), (Mitchell et al. 1997).
Processual Strategy School	Interpretative Guide	
The processual school overall embraces the idea of engaging with stakeholders and appreciates the need to build strong links with them. The processual school therefore, sees this engagement as a way to gain knowledge and know-how and develop a “strategy in action” approach. The problem that arises is that not all internal stakeholders will agree on what business operations and objectives are or should be – it is this which causes disputes within the firm and presents the challenge as different internal stakeholders engage with different internal stakeholders.	<ol style="list-style-type: none"> 1. Inconsistent but detailed demonstration of their responsibilities to stakeholders. 2. Recognition and responding to stakeholders is seen as key. 3. Stakeholder management activities are appreciated as a way of achieving the goals and objectives of the firm. 4. Disputes as to what the goals and objectives of the firm are. 5. The key question is identifying which stakeholders get priority. 6. Stakeholders who get priority can change as objectives and strategy changes. 	<ol style="list-style-type: none"> 1. (Kolk and Perego 2014), (Kimiagari et al. 2013), (Daily et al. 2003), (Galbreath, 2006), (Donaldson and Preston 1995), 2. (Lawrence and Weber 2014), (Phillips, 2003), (Donaldson and Preston, 1995), (Nijhof and Jeurissen 2005), 3. (Okoye et al. 2013), (Mitchell et al. 1997), (Yin et al, 2013), (Mainardes et al. 2011), (Fassin 2008), 4. (Okoye et al. 2013), (Yin 2013), Jonker and Foster 2002), (Pelozo and Papania 2008), (Brower and Mahajan 2013), (Kimiagari et al. 2013). 5. (Brickson 2005), (Kay 1993), (Porter and Kramer 2006), (Wu 2013), (Rodriquez et al. 2002), (Dufrene and Wong 1996), (Okoye et al. 2013). 6. (Orts and Strudler 2009), (Jonker and Foster 2002), (Galbreath 2010), (Okoye et al. 2013), (Nijhof and Jeurissen 2005), (Kimiagari et al. 2013), (Mitchell et al. 1997).
Systemic Strategy School	Interpretative Guide	
Here, the link is with the business and society. The key is to get the greatest exposure through CSR initiatives to get the firm’s name out there in the community. CSR in this case, includes an examination of the	<ol style="list-style-type: none"> 1. Social and philosophical continuity. 2. Social expectations are important. 3. The business/society link is central to the firm. 	<ol style="list-style-type: none"> 1. (Sachs and Maurer 2009) (Jamali 2008), (Yin et al. 2013), (Galbreath 2006), (Donaldson and Preston 1995),

<p>firm’s obligation to work for social betterment, which embodies this approach to linking the firm to society. The firm is very much part of society, reflecting an “us” rather than an “us and them”.</p>	<ol style="list-style-type: none"> 4. Stakeholder responsibility is paramount in terms of the success of the organization. 5. The firm accepts a natural obligation to work with society. 6. The link with society gives the firm its “license to operate” as seen by society. 7. Collaborative partnerships with society are common. 	<ol style="list-style-type: none"> 2. (Lawrence and Weber 2014), (Phillips 2003), (Maignan et al. 2005), (Nijhof and Jeurissen 2005), (Okoye et al. 2013), (Kimiagari et al. 2013), 3. (Mitchell et al. 1997), (Allison 1971), (Yin et al. 2013), (Kay 1993), (Porter and Kramer 2006), (Wu 2013), (Rodrigues et al. 2002), (Waddock and Smith 2000) 4. (Gond and Matton 2007), (Yin et al. 2013), (Brower and Mahajan 2013), (Amaeshi and Adi 2006), (Bird et al. 2007). 5. Lawrence and Weber 2014), (Thompson et al. 2013), (Jamali and Mirshak 2007), (Freeman and Hasnaoui 2011), (Jamali 2008). 6. Porter and Kramer 2006), (Lawrence and Weber 2014), (Steiner and Steiner 2012), (Killian 2012), (Donaldson and Preston 1995). 7. (Orlitzky et al. 2003), (Maignan et al. 2005), (Jonker and Foster 2002), (Kimiagari et al. 2013), (Nijhof and Jeurissen 2010), (Lawrence and Weber 2014), (Nijhof et al. 2008)
<p>Evolutionary Strategy School</p>	<p>Interpretative Guide</p>	
<p>The Evolutionary approach of the firm would be to engage in stakeholder management, only if deemed necessary and/or only with those stakeholders where it was deemed to be necessary. The</p>	<ol style="list-style-type: none"> 1. Stakeholder responsibility is market driven. 2. The market leaders in particular will dictate the level and scope of CSR. 	<ol style="list-style-type: none"> 1. (Galbreath 2006), (Brower and Mahajan 2013), (Smith et al. 2010), (Freeman and Velamuri 2008), (Donaldson and Preston 1995),

<p>evolutionary school would view this as essential perhaps if the market leaders engaged with stakeholders. It may be viewed as a fashion/fad activity and so engaging with stakeholders may be deemed a key determinant to market success.</p>	<ol style="list-style-type: none"> 3. Low cost/risk projects rather than focus on long term return. 4. The level of CSR activities may vary over time depending on how CSR is viewed by the market. 5. Social responsibilities will be restricted to those stakeholders recognised by the market. 6. Only engage with stakeholders at a level deemed necessary not beyond. 7. Stakeholder engagement is seen as a necessary part of business strategy and the level of engagement is dictated by the market leaders. 	<ol style="list-style-type: none"> 2. (Lawrence and Weber 2014), (Maignan et al. 2005), (Nijhof and Jeurissen 2005), (Jonker and Foster 2002), (Okoye et al. 2013), 3. (McWilliams et al. 2006), (Porter and Kramer 2006), (Wu 2013), (Rodriquez et al. 2002), (McWilliams et al. 2006). 4. (Bird et al. 2007), (Peloza and Papania 2008), (Lawrence and Weber 2014), (Ihlen 2008), (Okoye et al. 2013). 5. (Kimiagari et al. 2013), (Mitchell et al. 1997), (Allison 1971), (Yin et al. 2013), (Mainardes et al. 2011). 6. (Porter and Kramer 2006), (Peloza and Papania 2008), (Torugsa et al. 2013). 7. (Fassin 2008), (Kay 1993), (Porter and Kramer 2006), (Wu 2013), (Rodriques et al. 2002), (McWilliams et al. 2006).
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Source: compiled by author

Appendix 4 Applying Discretionary Initiatives to the CSR/strategy Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
<p>The discretionary nature of CSR means the firm can engage in CSR to the extent that it wishes. It will decide what level of CSR is necessary to give the maximum positive exposure to the company. It is important to match the CSR activities to respond to stakeholder needs and not develop a “one size fits all” approach.</p>	<ol style="list-style-type: none"> 1. Performance advantage to CSR activities. 2. The idea of choice. 3. Flexibility of CSR. 4. Level of CSR necessary for the maximization of profit. 	<ol style="list-style-type: none"> 1. (Smith 2007), (Porter and Kramer 2006), (Gyves and O’ Higgins 2008), (Burke and Logsdon 1996), (Hseih 2004), (Haigh and Jones 2006), (Kakabadse et al. 2005), (Robins, 2008), (David et al. 2005), (Galpin and Whittington 2012), (Mathews 2004). 2. (Branco and Rodriguez 2006); (Carroll 1979), (Hemingway and Maclagan 2004), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Gyves and O’ Higgins 2008), (Burke and Logsdon 1996); (Hseih 2004); (Haigh and Jones 2006), (Robins 2008), (David and Kline 2005). 3. (Branco and Rodriguez 2006); (Carroll 1979), (Hemingway and Maclagan 2004), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Gyves and O’ Higgins 2008), (Burke and Logsdon 1996), (Hseih 2004), (Haigh and Jones 2006), (Robins 2008), (David and Kline 2005), (Smith 2007). 4. (Porter and Kramer, 2006), (Lawrence and Weber, 2013), (Hemingway and Maclagan, 2004), (Joyner and Payne, 2002), (Galbreath, 2006), (Robins, 2008); (David and Kline, 2005), (Smith, 2007) (Robin and Reidenbach, 1987), (Barnett, 2007), (Gyves and O’ Higgins, 2008), (Burke and Logsdon, 1996), (Hseih, 2004), (Haigh and Jones, 2006), (Kakabadse et al, 2005).
<p>Processual Strategy School</p>	<p>Interpretative Guide</p>	

<p>The discretionary nature of CSR gives the firm the ability to align resources and shift emphasis to respond to stakeholders needs and ensure their applicability both internally and externally to the firm. The voluntary nature of CSR gives the idea of choice and the power of the internal stakeholders to get their priorities in relation to the stakeholders (they view as important) responded to and pushed through the decision making system.</p>	<ol style="list-style-type: none"> 1. Origins in activities of individuals or groups 2. Expansion of small scale activities. 3. The choices made can depend on the strength and power of internal stakeholders. 4. The political landscape of the organization can dictates the CSR activities of the firm. 	<ol style="list-style-type: none"> 1. (Branco and Rodrigues 2006), (Galbreath 2010), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Hemingway and Maclagan 2004), (Joyner and Payne 2002), (Galbreath, 2006); (Robin and Reidenbach 1987), (Smith 2007), (Mathews 2004). 2. (Lawrence and Weber 2014), (Ferrell et al. 2011), (Hemingway and Maclagan 2004), (Mathews 2004). 3. (Branco and Rodrigues 2006), Galbreath 2010), (Robin and Reidenbach 1987), (Lawrence and Weber 2014), (Smith 2007), (Hemingway and Maclagan 2004), (Mathews 2004). 4. Lawrence and Weber 2014), (Galbreath 2008, 2010), (Samy et al. 2010), (Smith 2007), (Hemingway and Maclagan 2004), (Mathews 2004).
<p>Systemic Strategy School</p>	<p>Interpretative Guide</p>	
<p>The discretionary nature of CSR gives the idea of choice. What types of CSR activities and engagement best suits the society in which the firm operates. There is also the issue of the ongoing process of CSR, issues will shift over time and the choice embodied in CSR helps firms respond to this.</p>	<ol style="list-style-type: none"> 1. Reflects wider social goals 2. Tension between these and business objectives. 3. Making choices in terms of the CSR activities which best responds to society needs and the business objectives of the firm. 4. The idea of being able to change course in terms of CSR activities is also important. 	<ol style="list-style-type: none"> 1. (Branco and Rodriguez 2006), (Lawrence and Weber 2014), (Galbreath 2010), (Porter and Kramer 2006), (Joyner and Payne 2002), (Jamili 2008), (Maignan et al. 2005), (Kuada and Hinson 2012), (Amaeshi and Adi 2006), (Kakabadse et al. 2005). 2. (Porter and Kramer 2006), (Hemingway and Maclagan 2004), (Galbreath 2006, 2010), (Jamali 2008), (Hemingway and Maclagan 2004), (Galpin and Whittington 2012), (Kuada and Hinson 2012); (Amaeshi et al. 2006), (Kakabadse et al. 2005). 3. (Branco and Rodriguez 2006), (Lawrence and Weber 2014), (Galbreath 2010), (Porter and Kramer 2006), (Kuada and Hinson 2012); (Amaeshi et al. 2006), (Kakabadse et al. 2005). 4. (Porter and Kramer 2006), (Robin and Reidenbach 1987), (Branco and Rodriguez 2006), (Hemingway and Maclagan 2004), (Galpin and Whittington 2012), (Kuada and

		Hinson 2012), (Amaeshi et al. 2006), (Kakabadse et al. 2005).
Evolutionary Strategy School	Interpretative Guide	
The evolutionists adopt a “follow-the-leader” approach to strategy and see the discretionary nature of CSR sits well into this approach. The firm makes choices in relation to the type of CSR activities to engage in and can buy in and out of CSR as they see fit. Involvement in CSR would be seen as doing what was deemed necessary and be seen to do the right thing, using the market as the benchmark.	<ol style="list-style-type: none"> 1. Only to the extent deemed necessary and economical. 2. The voluntary nature of CSR facilitates the idea of buying in and out of CSR as the firm sees fit as dictated by the market. 3. The market leaders in particular will dictate the level and scope of CSR involvement. 	<ol style="list-style-type: none"> 1. (Haigh and Jones 2006), (Burchell and Cook 2006), (Galbreath 2010), (Galpin and Whittington 2012); (Jamali 2008), (Robins 2008). 2. (Porter and Kramer 2006), (Branco and Rodriguez 2006), (Galpin and Whittington 2012), (Jamali 2008), (Robins 2008). 3. (Smith 2007), (Joyner and Payne 2002), (Hemingway and Maclagan 2004), (Jamali 2008), (Robins 2008).

Source: Compiled by author

Appendix 5 Applying Corporate Values to the CSR/strategy

Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
<p>The idea here is that CSR is grounded in a value system. The key to success of the business is to highlight these values to the right stakeholders to get maximum impact. The important point for the classicalists is to highlight these values to the extent it is deemed necessary but not beyond. The key is to use the values to gain a positive impact among the relevant stakeholders. A cost/benefit analysis is undertaken to ensure a return on investment in relation to the resources committed to the formulation and implementation of corporate values for the firm. The key being to define what is the necessary spend, mindful of the profit maximisation motive.</p>	<ol style="list-style-type: none"> 1. Proactive based upon advantage 2. Being strategic in terms of the values used and highlighted. 3. Gain maximum exposure from the corporate values of the firm that impact the stakeholders in a positive way. 4. Values may be generic as depicted in the value statement. 	<ol style="list-style-type: none"> 1. (Whitehouse 2006), (Garriga and Mele 2004), (Robbins 2001), (Collins and Porras 1996), (Rampersad 2001), (Thompson et al. 2013), (Malbasic and Brcic 2012), (Aqueveque 2005), (Sullivan et al. 2002), (Ireland et al. 2009), (Cummings and Worley 2014), (Van Lee et al. 2005), (Jaakson et al. 2008), 2. (Malbasic and Brcic 2012), (Aqueveque 2005), (Sullivan et al. 2002), (Hambrick 2003), (Joyner and Payne 2005), (Cummings and Worley 2014); (Jaakson et al. 2008), (Van Lee et al. 2005), 3. (Sullivan et al. 2002), (Malbasic and Brcic 2012), (Aqueveque, 2005), (Wilkins and Ouchi 1983), (Barley et al. 1988) Jaakson et al. 2008), 4. (Thompson et al. 2013), (Cummings and Worley 2014), (Malbasic and Brcic 2012), Joyner and Payne 2005), (Van Lee et al. 2005); (Jaakson et al. 2008).
Processual Strategy School	Interpretative Guide	
<p>This standard of behaviour in terms of what is expected by the firm is the benchmark for the processual school. It determines how the firm behaves and relates to its stakeholders. The corporate values form the foundation of the standards of behaviour in terms of what is expected by the firm's members. These values are the values which create the ethical standing of</p>	<ol style="list-style-type: none"> 1. Value statements may be generic, or bespoke for individual projects – used to gain support rather than enact projects. 2. There may be a gap between the agreement of corporate values on paper and the practice of the firm. 	<ol style="list-style-type: none"> 1. (Collins and Porras 1999), (Malbasic and Brcic 2012); (Thompson et al. 2013), (Barney and Hansen 1994), (Aqueveque 2005), (Guth and Tagiuri 1965); (Van Lee et al. 2005). 2. (Collins and Porras 1999), (Cummings and Worley 2014), (Rampersad 2001), (Hemingway and Maclagan 2004), (Robbins 2001), (Guth

<p>the company. It determines the behaviour of the firm and the firm tries to reach this social consensus as regards values. The key issue which may arise is that there may be a gap between agreed values and the playing out of these values in the firm by members. Different members of the firm may formulate the value statement but the implementation of the values in the conduct and behaviour of all members may not be as consistent with the stated values. The role of the CEO in living out the values is important, as is the commitment to corporate values by employees of the firm. Adequate resources need to be invested to ensure the corporate values are implemented. The personal values of the CEO, managers and employees play a key role in terms of the implementation and living out of corporate values within the firm.</p>	<ol style="list-style-type: none"> 3. There may be a social consensus as to the corporate values but individuals or departments may act differently. 4. Personal values may take precedence over corporate values. 5. There may be a gap between aspiration and actual behaviour. 6. Personal values of founder may dictate corporate values. 7. Adequate resources need to be invested to ensure the corporate values are implemented within the firm. 	<p>and Tagiuri 1965), (Van Lee et al. 2005).</p> <ol style="list-style-type: none"> 3. (Collins and Porras 1999), (Thompson et al. 2013), (Quick and Nelson 2012), (Cummings and Worley 2014), (Sikavica et al. 2008), (Guth and Tagiuri 1965), (Jaakson 2008), (Van Lee et al. 2005). 4. (Hemingway and Maclagan 2004); (Wood 1991), (Drumwright 1994), (Swanson 1995), (Guth and Tagiuri 1965), (Jaakson 2008), (Van Lee et al. 2005). 5. (Thompson et al. 2013), (Collins and Porras 1999), (Cummings and Worley 2014), (Rampersad 2001), (Hemingway and Maclagan 2004), (Robbins 2001), (Guth and Tagiuri 1965); (Jaakson 2008), (Van Lee et al. 2005), (Lencioni 2002). 6. (Thompson et al. 2014), (Guth and Tagiuri 1965), (Jaakson 2008), (Van Lee et al. 2005), (Lencioni 2002). 7. (Driscoll and Hoffman 2002), (Jaakson et al. 2008), (Padaki 2000), (Buchko 2007), (Lencioni 2002), (Blazejewski 2006), (Jaakson et al. 2008), (Thompson et al. 2014).
<p>Systemic Strategy School</p>	<p>Interpretative Guide</p>	
<p>The link between the firm and society is core to this strategy typology. The corporate values came from the personal values of managers and members which come initially from society. It is therefore important for the firm to reflect the values important to the society in which it operates. There are strong social demands for the firm to operate at the “values benchmark” dictated by society. This very</p>	<ol style="list-style-type: none"> 1. There is an expectation that the individual firm will operate at society’s defined benchmark of corporate values. 2. Society provides the foundation in which personal and ultimately corporate values come from. 3. Firms see it as a duty to reflect society values. 	<ol style="list-style-type: none"> 1. (Whitehouse 2006), (Garriga and Mele 2004), (Robbins 2001), (Quick and Nelsen 2012), (Collins and Pores 1996), (Wilson 2001), (Aquevegue 2005); (Sharma and Henriques 2005), (Sikavica et al. 2010), (Sullivan et al. 2002), (Lencioni 2002), (Reynierse et al. 2000), (Reynierse et al. 2000). 2. (Waddell et al. 2014), (Gallagher 2009), (Robbins 2001), (Cummings and Worley 2014), (Quick and Nelsen 2012); (Aquevegue 2005),

<p>much gives the firm their license to operate.</p>	<p>4. Corporate values give the firm its' license to operate within society.</p>	<p>(Sullivan et al. 2002), (Hemingway and Maclagan 2004), (Lencioni 2002), (Van Lee et al. 2005). 3. (Cummings and Worley 2014), (Quick and Nelsen 2012), (Aquevegue 2005), (Hemingway and Maclagan 2004), (Robbins 2001), (Lencioni 2002). 4. (Lawrence and Weber 2012); (Ireland et al. 2009), (Waddell et al. 2009), (Gallagher 2009), (Robbins 2001), (Cummings and Worley 2014), (Lencioni 2002).</p>
<p>Evolutionary Strategy School</p>	<p>Interpretative Guide</p>	
<p>The market leader dictates strategy and so will set the scene as regards the corporate values of the firm and as such the conduct of operations and the behaviours of members of the firm. For example, if the market leaders have a value statement to guide their business all other firms will follow. The key issue here is that evolutionists are seen to have a values statement (if that is what is required by the market) or to display certain values it is important they make the correct sounds in relation to corporate values the implementation may not be as forceful.</p>	<p>1. Corporate values may be generic but implementation is varied. 2. The importance of corporate values will be dictated by the market and particularly market leaders. 3. Corporate values displayed and acted out on a “needs be” approach. 4. The enactment of corporate values will be evaluated on a cost/benefit analysis which will be the one of the key yardsticks for enactment.</p>	<p>1. (Hemingway and Maclagan 2004), (Robbins 2001), (Aquevegue 2005), (Sullivan et al. 2002), (Van Lee et al. 2005). 2. (Thompson et al. 2012), (Harris and De Chernatony 2001), (Malbasic et al. 2012), (Van Lee et al. 2005). 3. (Thompson et al. 2014), (Ireland et al. 2012), (Waddell et al. 2009), (Van Lee et al. 2005). 4. (Ireland et al. 2009), (Thompson et al. 2012), (Sullivan et al. 2002), (Joyner and Payne 2005); (Van Lee et al. 2005).</p>

Source: Compiled by author

Appendix 6 Applying Ethical Conduct to the CSR/strategy Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
<p>The emphasis in relation to the classical approach is on rational planning methods to achieve the key critical goal of the firm, that of profit maximisation. Therefore, all CSR/ethics expenditure will be evaluated on a cost/benefit analysis.</p> <p>An important task of the firm will be to identify stakeholder expectations and the prioritising of stakeholders to respond to these ethical demands is deemed critical to ensure the maximum return from CSR/ethics expenditure to the firm.</p> <p>The key to success for the firm is to show it is behaving socially responsible rather than be socially responsible. Therefore, the issue of paramount importance for the classicalist is to do what is necessary in terms of being seen to be ethical, but now beyond as the profit maximization goal takes precedence over other goals.</p> <p>The firm is committed to ethics as it appreciates the role of ethics in determining the long term success of the firm.</p> <p>The firm adopts a very deliberate strategy to ethics based on its knowledge of the ethical expectations of</p>	<ol style="list-style-type: none"> 1. Proactive based upon advantage. 2. Ethics may be generic. 3. Ethics can be a response to stakeholder demands. 4. Ethics can help strengthen relationships with stakeholders. 5. Commitment to ethics is deemed to be important. 6. To be seen to be socially responsible is key. 7. The awareness of the expectations of society as to what is socially responsible is paramount. 8. The ethics policy of the firm reflects a deliberate strategy on the part of the firm. 	<ol style="list-style-type: none"> 1. (McWilliams and Siegel 2001), (Guadamillas-Gomez and Donate-Manzanares 2011), (Steiner and Steiner 2000), (Fassin and Beulens 2011). 2. (Ferrell et al. 2012), (Joyner and Payne 2002), (Mahoney 1997), (White 2006) 3. (Calvano 2008), (Fassin and Buelens 2011), (Svensson and Wood 2003), (Wood and Jones 1995). 4. (White 2006), (Svensson and Wood 2003), (Parker 1998), (White 2006), (Calvano 2008), (Fassin and Buelens 2011), (Tullberg 2005), (Garriga and Mele 2000), (Donaldson and Preston 1995), (Fassin and Beulens 2011), (Porter and Kramer 2006). 5. (McWilliams and Siegel 2001), (Garriga and Mele 2002), (Smith and Nysted 2006), (Steiner and Steiner 2000), (Bansal and Roth 2000), (Porter and Kramer 2006). 6. (Stodder 1998), (Joyner and Payne 2002), (Mahoney 1997). 7. (Lawrence and Weber 2014), (Johnson and Scholes 2002), (Smith 2003), (Tullberg 2005), (Buhmann 2006), (Bansal and Roth 2000), (Smith and Nysted 2006), (McWilliams and Seigel 2001), (Zairi and Peters 2002), (McAdams and Leonard 2003), (Fassin and Beulens 2011), (Porter and Kramer 2006). 8. (Joyner ad Payne 2002), (Fassin and Beulens 2011), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Johnson and Scholes 2002), (McWilliams et

<p>stakeholders and while some elements may change over time in response to stakeholders the ethics strategy of the firm in the main will be planned and proactive.</p>		<p>al. 2006), (Steiner and Steiner 2000).</p>
<p>Processual Strategy School</p>	<p>Interpretative Guide</p>	
<p>This standard of behaviour in terms of what is expected by the firm is the benchmark for the processual approach. This standard of behaviour determines how the firm behaves and relates to its stakeholders.</p> <p>The ethical standing of the firm is deemed to be extremely important to firm members especially management.</p> <p>The problem arises that there may be a gap in what is agreed as a code of ethics and deemed policy and how the ethical standing turns into action or remains as policy.</p> <p>While there may have been a participative approach in formulating the ethical policy the implementation may not follow from this. This can arise as formulation and implementation are split, they may be carried out by different groups. The issue that can arise is that ambiguity maybe at the heart of the consensus.</p> <p>The ethical strategy of the firm in the main reflects an emergent strategy. There may be a general approach to ethics in terms of what is deemed appropriate to internal and external stakeholders, but this</p>	<ol style="list-style-type: none"> 1. Articulated ethics may be generic, or bespoke for individual projects – used to gain support rather than enact projects. 2. Ethical standing is important and a given for the organization. 3. The formulation of a code of ethics is a straightforward exercise for the firm. 4. The implementation of a code of ethics is more problematic. 5. Ambiguity in the implementation of an ethical code within the firm may follow as different groups are involved in formulation and implementation. 6. The ethics strategy of the firm is in the main an emergent strategy. 	<ol style="list-style-type: none"> 1. (Langlois and Schlegelmilch 1990), (Forester 2009), (Singh, 2011), (Garriga and Mele 2000), (Smith and Nysted 2006), (Thompson et al. 2014), (Fassin and Beulens 2011), (Porter and Kramer 2005). 2. (Hall and Hitch 1989), (Thompson et al. 2013), (Singh 2011), (Forester 2009), (Aronson 2003), (Parker 1998), (White 2006), (Lawrence and Weber 2014), (Forester 2009), (Aronson 2003), (Langlois and Schlegelmilch 1990), (Forester 2009); Thompson et al. 2013); (Stephenson 2009). 3. (Porter and Kramer 2006), (Thompson et al. 2013), (Forester 2009), (Aronson 2003), (Stephenson 2009).

<p>is very much open to change and modification through management actions in a participative setting with the members of the firm as outlined above.</p>		
<p>Systemic Strategy School</p>	<p>Interpretative Guide</p>	
<p>The core of the systemic approach is the business/society link.</p> <p>Ethical conduct is of paramount importance to the systemic school. The idea being that the firm is seen to behave in a certain way and operates with a strong ethical standing. This reflects societal expectations which are at the core of this school. A key role of the firm is to build this awareness of stakeholder expectations, particularly the society in which the firm operates.</p> <p>The objective of the firm is to then reflect these ethical expectations in their ethical policy and strategy as this is deemed to give the firm its license to operate.</p> <p>The approach to ethics therefore reflects a deliberate strategy on the part of the firm in formulating and implementing a strong ethics policy and culture from the outset reflecting the expectations of society.</p> <p>The firm must also ensure that it is seen to be ethical by its society as they will be the judges in relation to the ethical standing of the firm.</p>	<ol style="list-style-type: none"> 1. May not articulate underlining ethics. 2. Consistent proactive behaviours. 3. An awareness of the ethical standing expected by society is important. 4. Being seen to respond to society expectations in terms of an ethical standing is paramount. 5. Sensitivity to society expectations in terms of ethical conduct is the key to the firm's license to operate within society. 6. The ethics strategy is in the main a deliberate strategy, reflecting a proactive approach on the part of the firm. 	<ol style="list-style-type: none"> 1. (Langlois and Schlegelmilch 1990), (Forester 2009), (Thompson et al. 2013), (Aronson 2003), (Porter and Kramer 2006), (Stephenson, 2009), (Tullberg 2008), (Fassin and Buelens 2011), (Buhmann, 2006), (Porter and Kramer 2006), (Thompson et al. 2013), (Aronson 2003), (Stephenson 2009). 2. (Lawrence and Weber 2014), (Eells 1960), (Jenkins 2005), (Stephenson 2009), McDonald (2007 (McDonald 2007), (Porter and Kramer 2006). 3. (Tullberg 2005), (Donaldson and Preston 1995), (Stephenson 2009), (McDonald 2007), (Porter and Kramer 2006); (Jenkins, 2005); (Daft and Mercic 2006). 4. (Garriga and Mele 2000), (Smith and Nysted 2006), (Elliott et al. 2013), (Stodder 1998), (Joyner and Payne 2002), (Mahoney 1997), (Lawrence and Weber 2014), (Zairi 2000), (Moir, 2001), (Carroll 1979), (Jenkins 2005), (Stephenson 2009), (Porter and Kramer 2006). 5. (Stephenson 2009), (McDonald 2007), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Garriga and Mele 2004), (Thompson et al. 2012). 6. (Lawrence and Weber 2014), (Stephenson 2009), (McDonald 2007), (Stephenson 2009), (McDonald 2007).

Evolutionary Strategy School	Interpretative Guide	
<p>The key issue in relation to the evolutionary approach is that the firm takes its cues as to what constitutes acceptable ethical conduct from the market, and in particular the market leaders.</p> <p>Profit maximization and return on investment is deemed critical to success and therefore all expenditure on ethics will be evaluated on a cost/benefit analysis.</p> <p>The market leader dictates therefore the ethics conduct and so will set the benchmark as regards the behaviour of the firm. Many companies highlight their high ethical standing as a distinctive competency at least, with such ethical conduct leading to a competitive advantage for some firms.</p> <p>A key concern is that evolutionists are seen to be ethical having, for example, an ethical code of conduct maybe followed by an ethical helpline etc., so, while they make the correct sounds, the implementation of their ethics strategy may not be as forceful.</p> <p>The ethical strategy in relation to the evolutionary approach will be an emergent strategy evolving and being modified in response to the market in which the firm operates.</p>	<ol style="list-style-type: none"> 1. Ethics is generic but implementation is varied. 2. Highlighting of the firm's ethical standing may be seen as a distinctive competency. 3. If the market perceives ethics as important, it will be highlighted by the firm. 4. The market and market leaders decide the behaviour and ethical standing of the firm. 5. Implementation will vary across organisations, but promotion of the fact the company has a code of ethics will occur if this is deemed important by the market. 6. The ethics strategy of the firm is deemed to be in the main an emergent strategy. 	<ol style="list-style-type: none"> 1. (Thompson et al. 2013), (Lawrence and Weber 2014), (Porter and Kramer 2006), (Harrison 1972). 2. (Thompson et al. 2013), (Lawrence and Weber 2014), (Porter and Kramer 2006), (McWilliams and Seigel 2001), (Donaldson and Preston 1995); 3. (Buhmann 2006), (Tullberg 2005), (Fassin and Buelens 2011), Garriga and Mele 2004), (Stephenson 2009). 4. (Fray 2007), (Mahoney 1997), (Ferrell et al. 2012), (Stodder 1998), (Thompson et al. 2013); Porter and Kramer 2006). 5. (Langlois and Schlegelmilch 1990), (Singh 2011), (Forester 2009), (Aronson 2003). 6. (Thompson et al. 2012); (Stephenson 2009), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Aronson 2003).

Source: compiled by author.

Appendix 7 Applying Mutual Benefits of CSR to the CSR/strategy Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
<p>Here the idea is to keep focused on profit maximization, while responding to stakeholder needs. The classical typology is characterised by the assumption that CSR initiatives will positively impact the bottom line. What is required is that stakeholders are equally focused on the bottom line. In addition the key objective by the firm is to invest in the level of CSR which is deemed proper, desirable and appropriate to its stakeholder groups. The key being to not exceed that level and to be conscious of the cost/benefit impact of all CSR activities undertaken by the firm.</p> <p>The benefits will also change over time and need to be evaluated in the context of the firm and the environment in which it operates.</p>	<ol style="list-style-type: none"> 1. Performance advantage to the firm and stakeholders 2. Consistent approach to the evaluation of the benefits to the firm. 3. 3 Benefits in terms of profit and return on investment are extremely important. 4. The idea of the stakeholder's perception of the benefits to them is equally important. 5. An appreciation that the benefits will change over time and need to be constantly evaluated 	<ol style="list-style-type: none"> 1. (Aguilera et al. 2007), (Roberts and Dowling 2002), (Galbreath 2010), (Gyves and O' Higgins 2008), (Porter and Kramer 2006), (Moir 2001), (Vitaliano 2010), (Lawrence and Weber 2014). 2. (Galbreath 2010), (Vitaliano 2010), (Walton 1967), (Steiner and Steiner 2012), (Lawrence and Weber 2014). 3. (Gyves and O' Higgins 2008), (Porter and Kramer 2006), (Lawrence and Weber 2014), (Vitaliano 2010), (Walton 1967). 4. (Oliver 1997), (Stephenson 2009), (Waddock 2008), (Ferrell et al. 2011), (Vitaliano 2010), (Walton 1967), (Lawrence and Weber 2014), (Jenkins 2002), (Galbreath 2010). 5. (Haigh and Jones 2006), (Lawrence and Weber 2014), (Vitaliano 2010), (Walton 1967), (Kaeokla et al. 2012), (Mahon and Waddock 1992), (Barney 1991).
Processual Strategy School		
<p>What is important is that there needs to be a perception among the internal stakeholders that this involvement with external stakeholders holds benefits to both the firm and the</p>	<ol style="list-style-type: none"> 1. Articulated benefits may be generic, or bespoke for individual projects – used to gain support rather than enact projects. 	<ol style="list-style-type: none"> 1. (Soh et al. 2006), (Vogel 2005), (Waddock 2008), (Aguilera et al. 2007). 2. (Aguilera et al. 2007), (Lawrence and Weber 2014), (Vitaliano 2010),

<p>stakeholders. Yet, with the processual theorists, one key question is do the internal actors in the firm view the stakeholder management approach undertaken as being beneficial to them? In addition, the question needs to be asked, do the stakeholders in general view the firm's actions as being of benefit to them.</p>	<p>Rationalisation rather than origination.</p> <ol style="list-style-type: none"> 2. How are benefits defined by the different groups of internal stakeholders? 3. Who is responsible for deciding and evaluating the benefits of CSR? 4. How do external stakeholders view the benefits? 	<p>(Moir 2001), (Cropanzano et al. 2003), (Colquitt et al. 2001).</p> <ol style="list-style-type: none"> 3. (Gyves and O' Higgins 2008), (Oliver 1997), (Lawrence and Weber 2014), (Vitaliano 2010). 4. (Lawrence and Weber 2014), (Vitaliano 2010), (Walton 1967), (Gyves and O' Higgins 2008), (Galbreath 2010), (Lawrence and Weber 2014), (Vitaliano 2010), (Soh et al. 2006), (Vogel 2005), (Taylor 2003).
<p>Systemic Strategy School</p>	<p>Interpretative Guide</p>	
<p>It is not just a case of linking in with the external environment and responding with a "one size fits all" approach. CSR strategy in the systemic school is about being sociologically sensitive. It is important that the benefits that accrue from formulating strategy in this way benefit the firm itself and its internal and external stakeholders. The important point being that the benefits need to be sustainable to the firm, but are also evident to society.</p>	<ol style="list-style-type: none"> 1. Benefit not explicated. 2. Problems may be minimised. 3. Being sociologically sensitive is key. 4. Responding to different stakeholder groupings with different needs is key. 5. Benefits need to be sustainable to the firm. 6. Benefits need to be evidenced and experienced by society also. 	<ol style="list-style-type: none"> 1. (Lawrence and Weber 2001), (Haigh and Jones 2006), (Davis 1973), (Clapp 2008). 2. (Lawrence and Weber 2014), (Soh et al. 2006), (Vogel 2005), (Haigh and Jones 2006), (Clapp 2008). 3. (Waddock 2008), (Vogel 2005), (Nijhof and Jeurissen 2010), (Clapp 2008). 4. (Porter and Kramer 2006), (Stephenson 2009), (Waddock 2008), (Clapp 2008). 5. (Lawrence and Weber 2001), (Haigh and Brubaker 2010), (Clapp 2008).
<p>Evolutionary Strategy School</p>	<p>Interpretative Guide</p>	
<p>The evolutionary school sees market surveillance as the barometer of success. The firm will engage in mutually beneficial corporate actions if</p>	<ol style="list-style-type: none"> 1. Return on investment is key from both an economic and from PR point of view. 	<ol style="list-style-type: none"> 1. (Porter and Kramer 2003), (Thompson et al. 2013), (Stephenson 2009), (Alsop 1999), (Aguilera et al. 2007).

<p>that is the approach used by the players in the market, mainly the market leaders. The approach will entail a number of small initiatives with stakeholders and so reap the benefits of this approach to both the firm and its stakeholders.</p>	<ol style="list-style-type: none"> 2. Mutually beneficial corporate actions are undertaken by the firm if this is the approach used by the market leaders. 3. The idea is to have a number of small initiatives resulting in benefits to both the firm and stakeholders. 	<ol style="list-style-type: none"> 2. (Mahon and Waddock 1992), (Galbreath 2010), (Lawrence and Weber 2014), (Gyves and O’ Higgins 2008), (Thompson et al. 2013), (Porter and Kramer 2006), (Walton 1967). 3. (Porter and Kramer 2006), (Jenkins 2005), (Kaeolka et al. 2012), (Stephenson 2009), (Galbreath 2010).
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Source: Compiled by author.

Appendix 8 Mutual Benefits in Action

Company	CSR Initiative	Benefits to the Stakeholders	Benefits to the Company
Ulster Bank	<p>The Community Cashback Awards Scheme enables employees to get a cash award each year for their chosen charity.</p> <p>Every employee can apply for an award of €250 each year for their favourite charity once they raise at least €250 in fundraising, or volunteer more than 19 hours in the year (Business in the Community, 2013f)</p>	<p>Hundreds of local charities have benefited financially and from the volunteering time of Ulster Bank staff.</p> <p>Doubles the fundraising contributions of Ulster Bank staff.</p>	<p>Increases staff morale</p> <p>Helps staff build links with their local charities or community groups</p> <p>Helps retain staff through engagement with the local community programmes.</p> <p>Enhances Ulster Bank's reputation as a socially responsible business.</p>
Wyeth	<p>CSR Programmes, including the following: Junior Achievement Ireland programmes help to create a culture of enterprise within the education system. Challenge Science Roadshow introduces students to a world of creation and discovery Team Off-Sites, where employees are involved in community activities, for example, Plato helps SMEs benefit from facilitated group learning, business linkages and networking events, Barretstown: employee volunteering and Mock Interviews: with students from local schools (Business in the Community 2009b)</p>	<p>It enhances collaboration through participation in volunteer activities with colleagues and community partners.</p> <p>Community volunteers are exposed to a wide range of learning experiences.</p> <p>Feedback from the organisations involved has been extremely positive.</p>	<p>Creates a connection to the community.</p> <p>Improves relationships with leaders in the local business, non-profit and government communities.</p> <p>Helps attract and retain a talented workforce.</p> <p>Improves the reputation of the company.</p>
IBM	<p>IBM has developed a comprehensive customer satisfaction programme to help exceed our customers' expectations and enhance our performance in the marketplace, through the use of on-going surveys and regular meeting with customers (Business in the Community 2003b)</p>	<p>Complaints are addressed in a comprehensive and timely manner to the customers agreed conditions of satisfaction.</p> <p>The customer has the opportunity to ensure that IBM understands their priorities and helps IBM assign resources to ensure customer requirements are addressed</p>	<p>Satisfied customers remain loyal and maintain or increase their expenditure with IBM.</p> <p>Assists market intelligence which enables IBM to tailor offerings specifically to known customer requirements.</p> <p>Increases the reputation of the company.</p>

		It helps develop a business relationship that matches the customer's business requirements.	
PwC	<p>PwC teamed up with Localise, a Youth and Community Development organisation, to undertake a development project with the 6th class of St Laurence O'Toole's GNS and CBS, Seville Place, Dublin 1.</p> <p>Annually the team engages with the 6th class boys and girls for three months to design and implement a <i>Community Matters</i> initiative to have a positive impact on their local community (Business in the Community 2013c).</p>	<p>The initiative has a positive impact on a wide group of people – children, parents, guardians and families, the school, people at PwC and the local community.</p> <p>Each project draws together different talents and resources of the children.</p> <p>The projects demonstrate how teamwork can empower a group to surpass expectations.</p>	<p>Employees share their skills with young people and have a positive impact on our locality.</p> <p>The project receives fantastic support from employees across the firm and is a strong tool for employee engagement.</p>
A&L Goodbody	<p>A&L Goodbody created a bespoke educational programme which gives students, aged between 15 and 17, the opportunity to avail of a work placement in the firm (Business in the Community 2013b).</p>	<p>The project been overwhelmingly positive.</p> <p>Schools are struggling to find meaningful work placement opportunities for their students and the A&L Goodbody programme provides a very valuable insight into careers in the professional services sector.</p>	<p>The company can help young people enhance their school experience, be aware of career opportunities available to them and potentially be their future employers.</p> <p>Helps builds links with the community.</p> <p>Helps build the reputation of the company.</p>
Accenture	<p>Accenture's supplier diversity efforts develop and expand relationships with minority owned, women-owned, and small and other diverse businesses. Accenture plays a leading role in a number of organisations dedicated to advancing Supplier Inclusion and Diversity (Business in the Community 2013a).</p>	<p>Accenture's Diverse Supplier Development Programme (DSDP) is a key pillar of the commitment to promote economic growth and nurture strong marketplace relationships globally in the communities in which the company operates.</p> <p>Engaging with under-utilised businesses addresses societal issues and barriers to a high performing marketplace.</p> <p>Accenture builds the visibility and skills of women-owned and other</p>	<p>Helps to build relationships in the community.</p> <p>Helps the reputation of the company.</p> <p>Helps fosters employee commitment.</p>

		under-represented businesses that can deliver innovativeness and agility.	
KPMG	KPMG was the first company in Ireland to launch a Sustainable Travel website, to create awareness with staff and visitors and encourage them to choose environmentally friendly modes of travel (Business in the Community 2010).	<p>Employees are encouraged to make sustainable travel choices in commuting to and from work and doing business travel.</p> <p>Employees are also rewarded for making sustainable travel choices.</p>	<p>KPMG's carbon footprint is reduced.</p> <p>Increased awareness among employees of the benefits of sustainable travel.</p> <p>Increased reputation as a company committed to the environment.</p>
Rabobank	Employees can nominate a charity of their choice via a survey on the company intranet. Voting is open for a week during which the nominators enthusiastically lobby their colleagues to vote for their particular cause. The three winners are communicated widely via the intranet and the company's internal email (Business in the Community 2013d).	<p>Employees have the chance to nominate causes that matter to them personally.</p> <p>Organisations supported are smaller, less well-known charities, where €2000 can have a significant impact.</p> <p>These organisations also gain from the awareness-raising efforts of employee supporters.</p>	<p>Employees are actively and enthusiastically involved.</p> <p>Helps to increase the reputation of the company.</p> <p>Helps increase employee morale.</p> <p>Helps build up relationships with the local community.</p>
Diageo	Diageo Ireland created a fund to identify and support leading social entrepreneurs to deliver measurable, transformational change to communities around Ireland. The fund has become the cornerstone of Diageo's community investment programme (Business in the Community 2014a).	<p>Community gain exposure from inclusion in the project.</p> <p>Get expert practical support and access to the Social Entrepreneurs Ireland alumni network.</p> <p>Helps build businesses at the critical start-up phase and beyond.</p>	<p>The establishment of the fund integrates Diageo's corporate social responsibility strategy into their business strategy.</p> <p>Helps the reputation of the company.</p> <p>Helps build links with the community.</p>
Coca-cola	The Coca-Cola Form + Fusion Design Awards, where students design a creative costume made from waste materials, is the largest schools competition in Ireland. The educational value of the awards has been endorsed by the Department of Education & Science (Business in the Community 2003a).	<p>The primary beneficiaries were the 15 organisations who received the funding.</p> <p>It also provided beneficial engagement, networking and learning opportunities among the participating groups.</p>	<p>Provided an opportunity to strengthen links with the community.</p> <p>Created a means of engaging with key stakeholders.</p> <p>It enhanced the reputation of firm as a responsible corporate citizen.</p> <p>Increased employee morale.</p>

Source: Compiled by author

Appendix 9 Applying Effective Action to the CSR/strategy Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
<p>Here the idea is to keep focused on profit maximization, while responding to stakeholder needs. This business case is characterised by the assumption that CSR initiatives undertaken by the firm will positively impact the bottom line. What is required is that stakeholders are equally focused on the bottom line. The idea is to communicate the CSR activities of the firm to stakeholders and ensure the maximum return from CSR expenditure.</p>	<ol style="list-style-type: none"> 1. Performance advantage to the firm and stakeholders. 2. Consistent approach to the evaluation of benefit to firm. 3. Benefits in terms of profit and return on investment are key. 4. The idea of the stakeholder perceptions of the benefits to them is equally important. 5. To minimize stakeholder scepticism on the motives of CSR activities by the firm. 	<ol style="list-style-type: none"> 1. (Gyves and O' Higgins 2008) (Du et al. 2010), (Lawrence and Webe, 2013), (Thompson et al. 2013), (Sen et al. 1999), (Kaeolka and Jaikengkit 2012), (McWilliams and Siegel 2001), (Murray and Vogel 1997), (Salazer et al. 2012), (London 2009), (Hyndman and Anderson 1997), (Boyle 1995), (Burnes 1998). 2. (Weber et al. 2008), (Porter and Kramer 2006), (Murray and Vogel 1997), (Du et al. 2010), (Robins 2008), (Salazer et al. 2012), (London 2009), (Hyndman and Anderson 1997), (Boyle 1995), (Burnes 1998), (Sprinkle and Maines 2010), (Guba 2011), (Halme and Laurila 2009), (Kahren et al. 2013). 3. (Ramachandran 2011), (Thompson et al. 2013), (Sen et al. 1999), (Kaeolka and Jaikengkit 2012), (Murray and Vogel 1997), (Salazer et al. 2012), (London 2009). 4. (Murillo and Lozano 2006), (Kaeolka and Jaikengkit 2012), (Bhattachanya et al. 2009), (Donaldson and Lee 1995), (Gyves and O' Higgins 2008). 5. (Du et al. 2010), (Bhattachanya et al. 2009), (Donaldson and Lee 1995),

		(Gyves and O' Higgins 2008).
Processual Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
So, the benefits that accrue which Nielsen (2011) states need to be sustainable they also need to be perceived as being beneficial. Therefore, what can arise here is that what is beneficial can be a matter of dispute among internal stakeholders. The political landscape of the firm can dictate the CSR initiatives undertaken and effective action can vary among internal stakeholders and can at times result in inconsistencies in outcomes.	<ol style="list-style-type: none"> 1. What constitutes effective action may be inconsistent among internal stakeholders. 2. How internal stakeholders view effective actions can differ 3. Lack of consistent interpretation of effective actions can lead to disputes and inconsistency in outcomes. 	<ol style="list-style-type: none"> 1. (Du et al. 2010), (Ramachandran 2011), (Lawrence and Weber 2014), (Thompson et al. 2013), (Hawkins 2006), (Griffin 2008), (Abugre 2013), (Griffin and Elbert 2002), (Koegel 2007), (Mellman and Dauer 2007). 2. (Koegel 2007), (Kaeolka and Jaikengkit 2012), (Lawrence and Weber 2014), (Thompson et al. 2013), (Hawkins 2006), (Griffin 1999), (Abugre 2013), (Griffin and Elbert 2002), (Porter and Kramer 2006), (Koegel 2007), (Mellman and Dauer 2007). 3. (Lawrence and Weber 2014), (Bhattachanya et al., 2009), (Donaldson and Lee 1995), (Thompson et al. 2013), (Hawkins, 2006), (Griffin 1999), (Abugre 2013), (Griffin and Elbert 2002), (Porter and Kramer 2006), (Koegel 2007), (Mellman and Dauer 2007).
Systemic Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
According to Gyves and O' Higgins (2008), this gain to the firm will manifest itself in terms of the benefits outlined above, for example, increases sales, differentiated products that can yield a higher price and overall increases in efficiency and effectiveness,	<ol style="list-style-type: none"> 1. The notion of what constitutes effective action may not be consistent across the organization. 2. Effective actions differ in relation to how they 	<ol style="list-style-type: none"> 1. (Smith and Nystad 2006), (Lawrence and Weber 2014), (Porter and Kramer 2006), (Thompson et al. 2013), (Mitchell et al. 1998), (Burnes 1998), (Kahre et al. 2013), (Donaldsson and Lee 1995), (Wood 1991).

<p>which will impact the bottom line. There may be lack of agreement between stakeholders inside and outside the firm in relation to whether the firm's CSR actions are actually effective.</p>	<p>are viewed by external stakeholders also.</p> <p>3. Lack of agreement can cause tensions inside and outside the organisation.</p>	<p>2. (Kaeolka 2012), (Gyves and O' Higgins 2008), (Burnes 1998), (Kahreh et al. 2013), (Donaldson and Lee 1995).</p> <p>3. (Donaldson and Lee (1995)), (Hawkins 2006; (Block 1993), (Abugre 2013).</p>
<p>Evolutionary Strategy School</p>	<p>Interpretative Guide</p>	<p>Authors attributable to Interpretative Guide</p>
<p>The firm will only do what they deem to be "ultra" necessary, but the idea will be to get the greatest return on investment from these activities, economic factors are central here in terms of their decision making as to the level of stakeholder engagement. The market leader will provide the benchmark as to the level of CSR activities undertaken by the firm as well as the cost element involved. For the evolutionist, the CSR activities are effective if they earn high return on investment and mirror what is required by the market and not beyond this point. The idea is to gain the maximum positive exposure for the firm at the lowest cost.</p>	<p>1. Effective actions refer to actions from an economic and PR point of view.</p> <p>2. Only engage in CSR activities at a level that is deemed necessary by the firm.</p> <p>3. Inconsistencies may exist within the firm as to what constitutes the "necessary level".</p> <p>4. The idea is to get the greatest positive exposure at the lowest cost.</p> <p>5. The market leader will provide a key benchmark as to the level of CSR activities undertaken.</p>	<p>1. (Mc Williams and Seigel 2001), (The Economist 2009), (Du et al. 2010), (Ramachandran 2011), (Bhattachanya et al. 2009), (Kahren et al. 2013).</p> <p>2. (Ramachandran 2011), (Porter and Kramer 2006), (Murray and Vogel 1997), (Du et al. 2010), (Robins 2008), (Bhattachanya et al. 2009), (Kahren et al. 2013).</p> <p>3. (Gyves and O' Higgins 2008), (Burke and Logsdon 1996), (Logsdon 1996), (Salazer et al. 2012), (Bhattachanya et al. 2009)), (Kahren et al. 2013).</p> <p>4. (Ramachandran 2011), (Weber 2008), (Porter and Kramer 2006), (Murray and Vogel 1997), (Du et al. 2010), (Robins 2008), (Bhattachanya et al. 2009),</p> <p>5. (Gyves and O' Higgins 2008), (McWilliams and Seigel 2001), (Porter and Kramer 2006), (Ramachandran 2011), (Kahren et al. 2013).</p>

Source: Compiled by Author

Appendix 10 Applying the Process of CSR to the CSR/strategy Interpretative Guide

Classical Strategy School	Interpretative Guide	Authors attributable to Interpretative Guide
In this case, the process of CSR is seen as a plan, dictated by top management. It highlights the stakeholders of the firm, their interests, power and possible coalitions which may form. It dictates how the firm will build relationships with stakeholders through dialogue and responding to stakeholder expectations, to the extent that is deemed necessary, but not beyond.	<p>Planning of the process of CSR is seen as critical.</p> <p>Top management dictates the process of stakeholder engagement.</p> <p>Responding to stakeholder expectation to a point that is deemed necessary but not beyond.</p>	(Freeman 1984), (Rowley 1997), (Mitchell et al. 1997), (Frooman 1999), (Donaldson and Preston 1995), (Gupta 1995), (Wheeler and Sillanpää 1997), (Jonker and Foster 2002), (Carroll and Buchholtz 2003), (Bryson 2004), (Savage et al. 1991), (Ackerman, 1973), (Bryson et al. 2002), (Whittington 2001), (Harvey 2011), (Lawrence and Weber 2014), (Kivits 2011), (Welp et al. 2006).
Processual Strategy School	Interpretative Guide	
For the processualist, the plan does not dictate the process of CSR, as applies to the classicalist. It is the behaviours which follows which dictates the actual CSR undertaken. In reality, internal stakeholders may disregard any plan in relation to the process of CSR which is formulated or other firm members may disregard it, the behaviour of the members, dictates the process.	<p>The behaviours of the members of the firm dictate the actual process that materializes.</p> <p>The political landscape of the firm determines the CSR activities that emerge.</p> <p>There may be a gap between the formulation of a CSR strategy and the implementation</p>	(Whittington 2001), (Harvey 2011), Lawrence and Weber 2014), (Kivits 2011), (Welp et al. 2006), (Freeman 1984), (Rowley 1997), (Mitchell et al. 1997), (Frooman 1999), (Donaldson and Preston 1995), (Jonker and Foster 2002), (Bryson 2004), (Savage et al. 1991), (Ackerman 1973), (Bryson et al. 2002).
Systemic Strategy School	Interpretative Guide	
In this case, the process of CSR is seen as the plan used to work with stakeholders. The key emphasis is working with stakeholders through dialogue and continuity, dictates what the key issues are and what is acted on by the firm. The plan represents the means by which things get done, what key stakeholders want which is determined through dialogue and building links with these stakeholders.	<p>The process of CSR is part of a well thought through strategy for stakeholder engagement.</p> <p>Building links with the society in which the firm operates, is seen as a natural process.</p> <p>The process represents a means to plan to get things done</p>	(Altman and Vidaver-Cohen 2000), (Harvey 2011), (Kivits 2011), (Lawrence and Weber 2014), (Whittington 2001), (Freeman 1984), (Rowley 1997; (Mitchell et al. 1997), (Frooman 1999), (Donaldson and Preston 1995), (Gupta 1995), (Wheeler and Silanpaa 1997), (Jonker and Foster 2002), (Carroll and Buchhaltz 2003), (Bryson 2004), (Savage et al. 1991), (Ackerman 1998),

	The building of meaningful links with stakeholder is at the core of the process of CSR.	(Bryson et al. 2002), (Altman and Vidaver-Cohan 2000).
Evolutionary Strategy School	Interpretative Guide	
The process of CSR represents an emergent strategy for the evolutionary firm. These firms will do the minimum required in terms of CSR in any context. The level of CSR arrived at in the end will be determined by the market and in particular, the market leaders. These firms will take a very short term focus and the concentration will be on small, incremental initiatives, doing what is deemed necessary, but not beyond this point, ever conscious of the profit maximization goal.	<p>CSR is dictated by the market, in particular the market leaders.</p> <p>Short term focus on stakeholders.</p> <p>Profit maximization remains key in an efficiency sense only.</p> <p>Only engage in CSR to the point that is deemed necessary, not beyond.</p>	(Lawrence and Weber 2014), (Whittington 2001), (Kivits 2011), (Harvey 2011), (Jonker and Foster 2002), (Altman and Vidaver-Cohan 2000).

Source: Compiled by author

Appendix 11 The Fulcrum of the Key Stakeholder Analysis Models

Model	Fulcrum of Model	Reveals	Key Characteristics of the Model in relation to Stakeholder Analysis
(Freeman 1984)	Freeman identifies three levels that can be used to analyse stakeholders. The rational level, this identifies who are the stakeholders and what are their stakes. The second refers to the transactional level: this relates to the dealings with the stakeholder and the firm and the third refers to the processional: this relates to the firm's processes used implicitly or explicitly to manage these relationships.	The who, what and why of the stakeholders of the firm	Identification Interests
(Mendelow 1991)	This model depicts a 2x2 matrix highlighting the concepts of power and interest of the stakeholders of the firm. The four categories outlined include those stakeholders with low level of power and interest, low level of power and high interest, high levels of power and low interest and finally those with high levels of power and high levels of interest in the firm.	Reveals who the stakeholders are and their power and influence.	Identification Interests Power
(Rowley 1997)	This model states that there are stakeholders with structural influence that are not deemed to have a direct relationship with the firm, with their social networks and they need to be taken into account, in an analysis of stakeholders of the firm.	Identifies the primary and secondary stakeholders of the firm and the influence and possible networks of these stakeholders.	Identification Interests Power Networks

(Mitchell et al. 1997)	This model addressed the salience of stakeholders based on the priority given to each stakeholder by the manager of the firm. And defining the key issues in the analysis being power, legitimacy and urgency.	Broad list of stakeholders and their legitimacy and urgency.	Identification Interests Power
(Frooman 1999)	This model focused on what was termed the resource relationships that existed within the firm, depicting which stakeholders were dependent to whom and in relation to what, stating that this will determine the influence by stakeholders and so the focus is to identify which stakeholders are trying to influence the firm.	Identification of stakeholders and the influence of these stakeholders on the firm and on other stakeholders within the firm.	Identification Interests Networks
(Donaldson and Preston 1995)	The emphasis on stakeholder analysis should be on the identification of actors within the environment that influence the firm.	The identification of stakeholders relevant to the firm.	Identification
(McLarney 2002)	The key issue postulated in this model is that firm-stakeholder relationships are very complex and the linkages that exist can change over time and proposes the use of strategic group theory, in this way viewing the firm and its stakeholders as exercising joint control over areas of shared concern.	The identification of stakeholders and their influence with the firm and with one another.	Identification Interests Networks
(Savage et al. 1991)	The model attempts to assist managers to specify generic strategies for managing stakeholders with different levels of potential.	Reveals relevant stakeholders issues and the power and influence of stakeholders.	Identification Power Interests
(Gupta 1995)	The model uses a three phase plan, developed by Mallott, as a foundation, in terms of stakeholder analysis,	The identification of stakeholders and the relationships with the stakeholders of the firm.	Identification Interests

	<p>identification of stakeholders and describes the relationships of stakeholders with the firm (Mallott 1990). In addition, the model incorporate the concepts of action and time, develops stakeholder potential stakeholder maps to define the firm-stakeholder relationship and what it entails.</p>		
(Wheeler and Silanpaa 1997)	<p>This model attempt to categorise stakeholders by their level of influence on the firm and the form that that influence takes. The nature and importance of the influence will alter depending on the issue. For example, an NGO may gain greater influence with an issue if it joined forces with a primary stakeholder, for example employees.</p>	<p>The identification of stakeholders and their influence on the firm and the power of stakeholders.</p>	<p>Identification Power Interests Networks</p>
(Ackerman 1998)	<p>The model refers to a power versus interests grid. The grid plots stakeholders on a 2x2 matrix each of the dimensions are depicted along a range from low to high interest and low to high power. The model then depicts four categories of stakeholders.</p>	<p>The model concentrates on the strength of interest of stakeholders and four key categories of stakeholder are identified.</p>	<p>Identification Interests Power</p>

(Jonker and Foster 2002)	This model depicts a complex two dimensional model. The model includes the components involved in a stakeholder relationship; these include stake, parties, process and connections and then the elements which include rationality, criticality and power. Its essence is represented by a number of different questions, which indicate the issues relevant to the analysis of the firm's association with its stakeholders.	The identification of stakeholders and the power, influence and possible networks of stakeholders that exist.	Identification Power Interests Networks
(Bryson et al. 2002)	This model takes the power/influence model of Ackerman, outlined above, and develops it further to examine how stakeholders influence one another and further assess the power of stakeholders.	The model reveals who influences who in relation to stakeholders	Interests Power Networks
(Fletcher et al. 2003)	The model depicts a map of stakeholder expectations based on hierarchies in relation to the value of the stakeholder to the firm and also the key performance areas of the firm	The model reveals who are the key stakeholders and their expectations	Identification Power Interests
(Carroll and Buchholtz 2003)	These writers extended the environment model of social, technological, economic and political (STEP) and added the concept of stakeholder influence, highlighting the view that the stakeholders of the firm are part of and can influence the environment facing the firm.	The Identification and Influence of stakeholders, as part of the environmental analysis of the firm.	Identification Interests Power
(Bryson 2004a, 2004b)	This model depicts a way of identifying each stakeholder and to compare and contrast their interests.	The model reveals who the stakeholders are and their interests.	Identification Interests

(Heidrich et al. 2009)	This model uses a multi-dimensional scoring mechanism that facilitates the differing roles of stakeholders to be examined and then rated on power, legitimacy and urgency, mirroring the Mitchell et al. model above. In addition, this model takes into account the importance and time-span of influence of the stakeholders of the firm.	The model relates specifically to the identification, influence and power of stakeholders, but also take into account the time –span of influence of the stakeholders	Identification Interests Power
(Kivits 2011)	This integrated framework examines the salience, frame of reference and networks of stakeholders.	The models reveal the identification, importance and possible networks of stakeholders.	Interests Power Networks
(Lawrence and Weber 2014)	This model is in the form of four key questions to identify who are the relevant stakeholders, their power and are they likely to form networks.	The who, power, interests and likely networks of stakeholders are revealed.	Identification Interests Power Networks

Source: compiled by author

Appendix 12 Stakeholder Power in Action

Power	What this power means?	Power in Action
Voting Power	A stakeholder has the legitimate power to cast a vote. For example, shareholders have the power to vote which is proportionate to their share ownership level.	In 2008, Carl Icahn, sought to exercise his power as a shareholder of Yahoo. He owned 5% of the shares of the company. He wanted his own candidates on the board and wanted to get the company to sell part of its business to Microsoft, as he felt it would boost the sale price of Yahoo shares. This was opposed by the board despite Carl lobbying other shareholders. He eventually withdrew his request and was given a seat on the board with two of his associates (Lawrence and Weber 2014).
Economic Power	For example, customers, suppliers and employees have economic power over the firm. Suppliers can refuse to supply materials if the company fails to meet its obligations as dictated by their contract with the firm. Customers may refuse to buy the product if they feel the company acted improperly, employees can refuse to work under certain conditions. This very much reflects resource dependency of the different stakeholders.	For example, the recent threatened industrial action by Electric Ireland workers over the company's decision to change the pension scheme from a defined benefits scheme to a defined contribution scheme. The unions in the company are very influential and could have caused major disruption in power supply for business and residential customers across Ireland, if the strike went ahead (Cooper 2013).
Political Power	This can be the result of legislation, regulation or lawsuits. Government agencies will act directly with the firm, other stakeholders may take a more indirect approach by lobbying politician to pass laws to support their views.	For example, in relation to the introduction of the smoking ban in Ireland, pressure was put on politicians to bring in legislation to ban smoking from all public places, including hotels and restaurants. As this ban is now in operation 10 years in Ireland, there is further pressure to extend this ban to apply to cars carrying children (Telford 2013).

<p>Legal Power</p>	<p>In this case stakeholders may bring suits against the company for damages, based on harm caused by the firm. For example, lawsuits brought by customers for damages goods or by employees for damages brought by workplace injuries.</p>	<p>For example, in November 2012, in Galway Circuit Criminal Court, the hearing took place of the trial of Colin Murphy, a director of CDM Steel Limited charged with breaches of health and safety legislation, following the death of a construction worker. Declan Byrne, 31, died when he was trapped under a fallen beam at the Connacht Sports ground, in April 2008 (RTE 2013).</p>
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Source: compiled by author.

Appendix 13 Depiction and analysis of the five categories of cognitive mapping derived by Huff (1990) and their applicability to this study

	METHOD 1: Maps that assess attention, association and importance of concepts.	METHOD 2: Maps that show dimensions of categories and cognitive taxonomies.	METHOD 3: Maps that show influence, causality and system dynamics.	METHOD 4: Maps that show structure of argument and conclusion.	METHOD 5: Maps that specify schemas, frames and perceptual codes.
Description	The map may search for the frequency of concepts or words that infer mental connections.	These maps show specific links and Personal construct theory is a key tool. The focus is on the grouping of like elements and also depicts a prioritising view. The repertory grid technique is a key tool used.	This map helps to define causal relationships. The focus is on how the current situation is explained in terms of previous and future changes.	This mapping method attempts to show the logic behind conclusions and decisions to act.	This approach seeks to examine underlying structures in the completion of these maps. In must apply theory which must show how it was applied; therefore pre-defined value systems must be used.
Interpretative input of researcher	Word based analysis - for contextual meaning or thematic content or complex links.	Allows the formulation of maps that dichotomise concepts and show hierarchical relationships.	Helps develop causal relationships.	The text of the map is examined to show the cumulative impact of varied evidence and linkages.	The taking into account of the past help to shape the cognitive framework of the respondent.
Parts of Knowledge structure captured	Gives a general outline of words and/or concepts.	Specific linkages among concepts and hierarchical relationships.	The focus on bias and attribution offers rich data on area under study.	The focus is on the explicitly and helps in the areas of problem solving and decision making.	The focus is to arrive at a more complete analysis of the mental model by including past experiences.
Advantages	Insignificant researcher judgment. Depicts the basic building blocks of cognition.	Offers basic evidence on managerial cognition. A vast range of areas can be studied. Well developed.	Predictive power of this mapping model shows strong results. Easy to use. Range of use is high.	Causal assertions provided, to lead to causal claims and support such claims. Provides a detailed picture of mental associations.	Provides a more integrated approach. May show commonalities and linkages among maps.

Disadvantages	Limited by ability to instantly capture or compare objects and the limited value of word use.	Overlapping categorizations make it difficult to interpret and define.	Level of certainty similar for all causal relationships defined and causal maps may show connections without time delays.	It is time consuming and accurate coding can present a problem and level of interpretation can also impact overall reliability.	Extremely interpretative, difficult to replicate and Identification of the underlying issues of that which is deemed past and their impact.
Relevance to the CSR/strategy field	Limited use in the CSR/strategic management field.	In particular it can be used to define the manager's understanding of CSR and strategy linkages.	This is deemed to be a key mapping method in the areas of strategic management.	This is deemed to be a key mapping method in the areas of organization communications and decision making	This is deemed to provide the strongest link with cognitive science given its in-depth focus. Useful across the field of both CSR and strategic management.
Applicability to this research	It would not provide the rigor to give an in-depth analysis of the cognitive frameworks. The mapping method is therefore rejected.	This mapping model lends itself to obtaining rich data on individual cognition. It will help to identify links and to gain an understanding of how CSR is understood and to the rank elements and show and priorities relationships. The mapping method is therefore accepted.	Causal relationships are not of major concern to this research. The research related to a portrayal at a point in time. This mapping method is therefore rejected.	This mind mapping method is considered quite complex in terms of what purports to achieve. The research is not to determine the logic behind the manager's personal constructs, but to determine what these are. So the mapping model is therefore rejected.	While it does have the advantage of providing a deeper level of analysis than the previous maps. The disadvantage of being highly interpretative and difficult to replicate exists so therefore less reliable for this study. This mapping model is therefore rejected.

Source compiled by author from the five types/categories of cognitive maps derived by (Huff 1990).

Appendix 14 Summary of key studies using the Repertory Grid techniques in the area of CSR and strategy research

Author	Title	Sample size	Elements supplied Y/N	No. of Elements	No. of Constructs	No. of categories	Type of Analysis	Comment
(Fassin et al. 2011).	Small-business owner-managers perception of business ethics and CSR-related concepts.	23	Y	9	226 (6-14 per interview)	20	Content, categorisation of constructs	Obtained individual comments also
(Millward et al. 2010).	“Catch me if you can” A psychological analysis of managers’ feedback seeking.	10	N	9 on average per interview	180	10	Content, categorisation of constructs	
(Alexander et al. 2010)	Use of repertory grids for collaboration and reflection	10	Y	2 elements and 23 constructs	Constructs also supplied	np	np	Variation of repertory grids to

	in a research context							reference grids
(Fassin and Rossem 2009).	Corporate governance in the debate on CSR and ethics. Sensemaking of social issues in management by Authorities and CEOs	41	Y	9	460	41	Content, categorisation of constructs	
(Wooten and Norman 2009)	Using repertory grids in Tourism Event Management	142	Y	7 elements and 10 constructs	Constructs also supplied	np	Content, categorisation of constructs	Elements and constructs supplied in pilot and final study.
(Wright 2008)	Eliciting cognition of strategizing using advanced repertory grids in a world	20	Y	9 (2 sets)	N	np	Content, categorisation of constructs	

	constructed and reconstructed							
(Song and Gale 2008).	Investment Managers' work values by repertory grids	18	Y	4	128	np	Content analysis	Also open ended questionnaire included as part of interview.
(Rogers and Ryals 2007).	Using Repertory Grid to access the underlying realities in key account relationships (KAR)	10	Y	6 (3 effective and 3 non-effective KAR.	39	8	Content, categorisation of constructs	
(Koners and Goffin 2007).	Managers perception of learning in New Product Development	50	Y	np	np	np	np	Three different tools questionnaires, repertory grids and case studies. Very general

								description of overall research given.
(Panagiotou 2007).	Reference Theory: strategic groups and competitive benchmarking	24	Y	10	np	24	Content, categorisation of constructs	Also semi structured questionnaire used.
(Wright and Cheung 2004).	Articulating appraisal system effectiveness based on managerial cognitions	100	Y	9	496	19	Content, categorisation of constructs	
(Senior and Swailes 2004).	The dimensions of management team performance: a repertory grid study.	9 teams (size 4-9).	Y	6	614	7	Content, categorisation of constructs	

(Storr 2004).	Leading with integrity: a qualitative research study.	18	Y	np	825	15	Content, categorisation of constructs	
(Zuber-Skerritt and Roche 2004).	A Constructivist model for evaluating post graduate supervision: a case study	13	N	6	np	13	Content, categorisation of constructs	Results used to develop a comprehensive appraisal of the supervisors role
(Lemke et al. 2003)	Investigating the meaning of supplier-manufacturer partnerships: An exploratory study	10	Y	9	37	np	Content, categorisation of constructs	
(Jones 2002).	Facilities Management in Medium Sized Hotels	4	Y	8	np	np	Content and cluster analysis	

(Marsden and Littler 2000).	Repertory Grid Techniques an Interpretative Research Framework	90	Y	30	np	np	Content, categorisation of constructs	
(Easterby-Smith et al. 1996).	Using Repertory grids in management	20	N	8	400	np	Content, categorisation of constructs	
(Goffin 1994).	Understanding Customer Views: An example of the use of Repertory grids.	15	N	12 (per interview)	np	np	Content, categorisation of constructs	
(Reger and Huff 1993).	Strategic group maps and cognitive perspectives	23	Y	18	np	23	Content, categorisation of constructs	

Source: Compiled by the author. (Key - np: not reported).

Appendix 15 List of Companies that participated in the Research Study in Alphabetical order

- 1) Accenture
- 2) An Post
- 3) Arup
- 4) British Telecom (Ireland)
- 5) City West Hotel
- 6) CRH
- 7) Cylon
- 8) Davy's
- 9) Deloitte
- 10) Diageo
- 11) Eircom
- 12) Eirgrid
- 13) Electric Ireland
- 14) Folens
- 15) Glenisk
- 16) A & L Goodbody
- 17) Intel
- 18) IPB Insurance
- 19) JTI
- 20) KBC Bank
- 21) KDD
- 22) KPMG
- 23) Microsoft
- 24) O2
- 25) PEI
- 26) Pigsback
- 27) State Street
- 28) Transdev
- 29) Ulsterbank
- 30) UPC
- 31) Vodafone

Appendix 16 Copy of Attitude Survey

Instructions to be included for interviewee:

Please tick the following statements according to your level of agreement or disagreement, with 1 depicting a strongly disagreement answer and 6 depicting a strongly agree answer.

Question 1

Your company is aware of their relevant stakeholders as a result of general discussions among managers.

Strongly disagree

Strongly agree

 1 2 3 4 5 6

Question 2

Your company is aware of the relevant stakeholders of the firm, because of Top Management agreement as to who these stakeholders are.

Strongly disagree

Strongly agree

 1 2 3 4 5 6

Question 3

The interests of stakeholders are known to the firm, through interaction with stakeholders

Strongly disagree

Strongly agree

 1 2 3 4 5 6

Question 4

The interests of stakeholders are known to the firm, through formal research.

Strongly disagree

Strongly agree

 1 2 3 4 5 6

Question 5

The company gives priority to certain stakeholder groups as a result of Top Management agreement

Strongly disagree

Strongly agree

1 2 3 4 5 6

Question 6

The power of the stakeholder is known to the company and this knowledge evolves over time through interaction with stakeholders.

Strongly disagree

Strongly agree

1 2 3 4 5 6

Question 7

The power of the stakeholder is known to the company and this knowledge is gathered from formal research of each stakeholder grouping.

Strongly disagree

Strongly agree

1 2 3 4 5 6

Question 8

Stakeholders of the company are likely to form coalitions.

Strongly disagree

Strongly agree

1 2 3 4 5 6

Question 9

Stakeholder analysis is undertaken by the firm, with knowledge evolving through interaction.

Strongly disagree

Strongly agree

1 2 3 4 5 6

Question 10

Stakeholder analysis is undertaken by the firm, with knowledge gathered from formal research of each stakeholder group.

Strongly disagree

Strongly agree

1

2

3

4

5

6

Question 11

Broadly speaking, how does your company undertake developing and implementing CSR ideas and initiatives?

Are there any additional comments you would like to make?

Appendix 17 Pro-Forma Document for Interview with Manager

Date of Interview:

Interview no:

The following pro-forma document is divided into three phases to assist in the analysis of the repertory grid interview.

Phase 1: Company context

Phase 2: Records what the interviewer would expect in terms of the results of the interview and how these would relate to the CSR/Whittington Generic Strategy Typology Model.

Phase 3: to review the repertory grid results, attitude survey and open ended question in relation to the interview and map the results as these would relate to the CSR/Whittington Generic Strategy Typology Model.

Phase 4: Interpretation of the actual findings, using the results of Phase 2 above to arrive at an interpretation of the purpose and process of CSR for the manager interviewed and using the CSR/strategy Interpretative Guide developed in Chapter 3, as the foundation for the interpretation of the findings, to identify which CSR/strategy school perspectives that prevails.

Phase 1: Company profile to build context for interview

Name of company:
Address:
Email:
Phone no:
No. of employees:
Nature of Business:
Core sector:
No. of years in existence:
Overview of growth to date (what are the main sectors):

Brief background to the company:
Major Milestones:
CSR Activities by the company:
How has the CSR involvement evolved:
What/who has prompted the types of CSR initiatives undertaken by the company:
How does the manager see the role of CSR in the company:
The role of the manager being interviewed:

Phase 2. What would you expect to see as a working model of this interview?

1. What CSR/Strategy profile do you expect to emerge? Explain

Phase 3: Repertory Grid Analysis of Outcomes

Each repertory grid will be examined under the following five areas explained below.

In summary, they include

- Process Analysis
- Eyeball Analysis
- Construct Evaluation
- Key Word Analysis

- Categorisation of Constructs and Interpretation

3.1. Process analysis:

The purpose of the process analysis phase is to identify point of significance in relation to the interview and the elicitation of constructs and ratings.

1. Overall, how did the manager handle the interview?
Immersed into it. Yes/No
Engaged with ease. Yes/No
Elements of interest. Yes/No
Ability to rotate the elements. Yes/No
No difficulty in application. Yes/No
What extra information was gleaned prior to commencing the interview
How did the interviewee react when the process was explained in terms of elicitation of constructs?
What constructs required more thought than others?
Did the interviewee struggle with the distinction in words?
What hesitation (if any) did the interviewee have and why?
In relation to the ratings how straightforward was the procedure as a whole?
Were there particular elements that fell out of the range of convenience of some of the constructs? If so, explain.
Is there any particular comments made by the interviewee in relation to the rating process?
What kind of comments did the interviewee make during the course of the procedure overall?
What was his/her own assessment of the process overall?
Did the interview depart from the actual procedure for any reason, if so, why?

Were there any additional comments you would like to record about this particular interview?
--

3.2. Eyeball Analysis

The purpose at this phase of analysis is to summarise points that can be gleaned from examining the results of each grid and in making interpretations, these can be done in light of the process analysis also.

- | |
|---|
| 1. How has the interviewee represented the topic of CSR? Comments in relation to the elements are important here. |
| 2. How does he/she think? Here the issue is the constructs. |
| 3. How many constructs were obtained? |
| 4. What are the constructs (as this is what gives meaning to the topic by the interviewee)? |
| 5. What does the interviewee think? Elements ratings? |
| 6. Examine the supplied constructs and ratings. Comment |
| 7. Are the constructs and ratings what you would have expected to find? |

3.3. Construct Evaluation

Prior to the categorisation of the constructs there are a number of questions required to help build up an understanding of the constructs coming through in each repertory grid interview construct analysis, which are as follows:

- | |
|---|
| 1. How many constructs were elicited from the interview? |
| 2. What are the constructs which particularly matter to the interviewee? |
| 3. Examine the content of the constructs and from notes of the interview and the initial analysis above, decide whether these are core constructs of the interviewee. |
| 4. Of the full construct set how many sound as though they are personally fundamental to the interviewee? |
| 5. What constructs are “just so” or peripheral in this sense? |
| 6. Are the core constructs in line with what you would expect from an analysis of CSR or are there any constructs that “stand out”? |

7. Is there anything of significance about the full set of constructs worth noting?
8. Are there groupings emerging from an examination of the constructs and what do they signify?
9. What themes are emerging within the groupings?
10. Are the variations in themes wide or narrow?
11. Why do you think the manager thinks the way they do?
12. What key words emerge from the constructs and continue to come through throughout the interview?
13. What other types of constructs are coming through for example affective, behavioural, evaluative, attributional and/or unremarkable constructs. These are worth noting as they help build the overall picture of the cognition of the manager.

3.5. Key Words

This phase of the interpretation of the results involves the examination of key words emerging from the construct elicitation exercise. The key task of this phase is to formulate a listing of key words for each repertory grid interview. This will provide the link back to the literature in terms of how CSR is defined and understood. In interpreting the finding of this phase, the following questions need to be addressed.

1. What are the key words emerging?
2. What elements do they relate to?
3. Explain the patterns of words emerging and explain what they signify?

3.6. Construct Categorisation and Interpretation

The categorisation of constructs will take the form of a pre-existing; category scheme which is based on the elements supplied which developed from the literature review in chapters 2-3.

The steps involves in the interpretation of constructs are as outlined below and relate to the CSR/strategy Interpretative Guide compiled and attached below which forms the foundation for the interpretation of the repertory grid data.

1. What are the constructs telling me and how does it relate to the model?
2. Explain the constructs for each interview, as to their type and structure.
3. Explain the clusters coming through from the repertory grid interview; this information will be available from the construct evaluation phase above.
4. Identify the themes coming through from the above analysis in 2 above.
5. Examining the outcomes of each repertory grid in turn. Take each of the construct clusters and decide where they would fit in the category scheme in relation to the CSR/strategy Interpretative Guide. Give reasons for your assessment.
6. Then take the constructs where there is little or no clustering and identify if a certain or profile or typology is emerging or possibly more than one and explain.

Phase 3: The analysis of the Attitude Survey and open ended question in relation to the process of CSR.

The purpose of this section is to ascertain the type of process in relation to CSR that is undertaken by the company. The statements provided assess identification of relevant stakeholders, their power and interests and the likely networks or coalitions of stakeholder groups that may form.

1. The importance of stakeholder identification to the company.
2. The power of stakeholders, how important is this concept to the company.
3. The actual interests of stakeholders, how important are these to the firm.
4. Is the company aware of or concerned with the likely coalitions the stakeholders may form.
5. How is the process of CSR carried out in this company?

Summary information

The following pages relates to a general assessment and elaboration of the above in terms of notes and profile building.

Appendix 18 Application of Interview 6 results to CSR/strategy Interpretative Guide

Classical Strategy School	Classical Interpretation	Interpretation Guide	Interview 6
Element 1: Stakeholder Responsibility	What is important is to show the company is operating within the law and is demonstrating this perhaps in terms of CSR reports and publications and is seen to do the right thing by its stakeholders. Profit maximization is paramount, but, in terms of CSR activities and involvement, the firm must get the greatest return on investment for what it does. The firm will only engage in CSR activities as long as it is seen to be necessary and/or profitable.	Legal/regulatory awareness of as to the minimum requirements. Stakeholder specification Trade off/advantage – responsibility and performance. Maximum return on investment. Profit maximization. Identification of the level of CSR necessary (not beyond this point).	The manager is aware of the importance of legal and regulatory requirements which are deemed to be very high in this market. The identification of stakeholders and, in addition, their interests and power is seen by the manager as extremely important. Stakeholder engagement and the building of partnerships with stakeholders are seen as key. The addressing of corporate responsibilities is understood as important in achieving corporate success. Positive outcomes are important to the manager as a result of their CSR initiatives.
Element 2: Discretionary Initiatives	The voluntary nature of CSR means the firm can engage in CSR to the extent that it wishes. It will decide what level of CSR is necessary to give the maximum positive exposure to the company. It is important to match the CSR activities to respond to stakeholder needs and not develop a “one size fits all” approach.	Performance advantage to CSR activities. The idea of choice. Flexibility of CSR. Level of CSR necessary for the maximization of profit.	The idea of choice in the CSR activities undertaken by the company is deemed to be very important. The level and types of CSR activities can change to ensure the correct response to the stakeholders and the company as circumstances change and opportunities present themselves. The manager is aware of the performance advantage of its CSR activities. The value of CSR is appreciated throughout the company and the recognition of outcomes is appreciated and understood.
Element 3: Corporate Values	The idea here is that CSR is grounded in a value system. The key to success of the business is to highlight these values to the right stakeholders to get maximum impact. The important point for the classicalists is to highlight these values to the extent it is deemed necessary but not beyond. The key is to use the values to gain a positive impact among the relevant stakeholders.	Proactive based upon advantage. Being strategic in terms of the values used and highlighted. Gain maximum exposure from the corporate values of the firm that impact the stakeholders in a positive way. Values may be generic, as depicted in the value statement.	Corporate values are seen as fundamental to the company and they dictate the manner in which it operates. The manager stated the importance of gaining maximum exposure from the corporate values of the firm that impact the stakeholders, in a positive way.
Element 4: Ethical Conduct	Here, the idea is that CSR reflects societal expectations in relation to	Proactive based upon advantage. Ethics may be generic.	The ethical standing of the company is key to the company.

	<p>how a business should behave. The key to success for the business is that it shows it is behaving socially responsible, rather than be socially responsible.</p>	<p>Ethics can be a response to stakeholder demands Ethics can help strengthen relationships with stakeholders. Commitment to ethics is deemed to be important To be seen to be socially responsible is key. The awareness of the expectations of society as to what is socially responsible is paramount.</p>	<p>There exists a comprehensive code of ethics for all employees and there may be minor adjustments to adhere to cultural issues in a particular country.</p> <p>There also exists a code of business ethics for the CEO and senior finance officers of the company, as Corporate Governance is deemed to be extremely important to the company and to be seen to be adhering to strict Corporate Governance guidelines is deemed very important.</p> <p>The ongoing stakeholder analysis by the company assists in ensuring a strong awareness of the ethical issues important to stakeholders.</p>
Element 5: Mutual Benefits	<p>Here the idea is to keep focused on profit maximization, while responding to stakeholder needs. This business case is characterised by the assumption that it will positively impact the bottom line. What is required is that stakeholders are equally focused on the bottom line. In addition the key objective by the firm is to invest in the level of CSR which is deemed proper, desirable and appropriate to its stakeholder groups. The key being to not exceed that level and be and be conscious of the cost/benefit impact of all CSR activities undertaken by the firm. The benefits will also change over time and need to be evaluated in the context of the firm and the environment in which they operate.</p>	<p>Performance advantage to the firm and stakeholders. Consistent approach to the evaluation of benefits to firm. Benefits in terms of profit and return an investment are key. The idea of stakeholder perception of the benefits to them is equally important. To appreciate that the benefits will change over time and need to be constantly evaluated.</p>	<p>The manager is aware that benefits need to be seen by stakeholders as accruing to them and the company is aware that these benefits do not accrue in equal amounts to all stakeholders.</p> <p>The benefits of CSR will vary over time and the firm sees the need to be aware of this in order to change CSR activities to ensure ongoing benefits to the stakeholders and the firm.</p> <p>There exists a consistent approach to the appreciation of benefits to the firm and its stakeholders.</p>
Element 6: Effective Actions	<p>The gain to the firm in terms of mutual benefits described above will manifest itself in terms of positive impact on the bottom line. The actions of the firm will be deemed effective as long as the benefits outweigh the costs and they achieve a maximum return on investment.</p>	<p>Performance advantage to the firm. All CSR activities evaluated in terms of their positive impact to the firm. Effective action in terms of profit and return on investment for the firm. Lowest cost of CSR activities for the highest possible return.</p>	<p>All CSR activities assessed in terms of their positive impact to the firm, but this constituted a general assessment, rather than an in-depth evaluation.</p>

Processual Strategy School	Processual Interpretation	Interpretation Guide	Interview 6
Element 1: Stakeholder Responsibility	The processual school overall embraces the idea of engaging with stakeholders and appreciates the need to build strong links with them. The processual school therefore sees this engagement as a way to gain knowledge and know-how and develop a “strategy in action” approach. The problem that arises is that not all internal stakeholders will agree on what business operations and objectives are or should be – it is this which causes disputes within the firm and presents the challenge.	Inconsistent but detailed demonstration of their responsibilities to stakeholders. Recognition and responding to stakeholders is seen as key. Stakeholder management activities are appreciated as a way of achieving the goals and objectives of the firm. Disputes as to what the goals and objectives of the firm are. The key question is identifying which stakeholders get priority. Stakeholders who get priority can change as objectives and strategy changes.	The identification of which stakeholders get priority comes from three sources as follows: discussions with managers, top management involvement and formal research. It can vary as to which of these is the strongest in terms of impact. The formal research is used as a means of selling the issues important to the firm and its stakeholders. Stakeholders who get priority can change as objectives and top management assessment of who should get priority changes. Stakeholder management activities are appreciated as a way of achieving the goals and objectives of the firm.
Element 2: Discretionary initiatives	The voluntary nature of CSR gives the firm the ability to align resources and shift emphasis to respond to stakeholders needs and ensure their applicability both internally and externally to the firm. The voluntary nature of CSR gives the idea of choice and the power of the internal stakeholders to get their priorities in relation to the stakeholders (they view as important) responded to and pushed through the decision making system.	Origins in activities of individuals or groups. Expansion of small scale activities. The choices made can depend on the strength and power of internal stakeholders. The political landscape of the organization can dictates the CSR activities of the firm.	Top management does impact the array of CSR initiatives implemented. The four key pillars of CSR for the company include the following: community, employee, environment and the customer and the choices made within these areas can depend on the strength and power of internal stakeholders, in particular the managers and top management. It is unclear the extent to which the political landscape of the company can dictates the CSR activities of the firm.
Element 3: Corporate Values	This standard of behaviour, in terms of what is expected by the firm, is the benchmark for the processual school. It determines how the firm behaves and relates to its stakeholders. The corporate values form the foundation of the standards of behaviour in terms of what is expected by the firm’s members. These values are the values which create the ethical	Value statements may be generic, or bespoke for individual projects – used to gain support rather than enact projects. There may be a gap between the agreement of corporate values on paper and the practice of the firm. There may be a social consensus as to the corporate values but individuals or departments may act differently.	The corporate values are seen to form the foundation for behaviour within the company. The corporate values are seen to help the company in achieving its corporate objectives and are not seen as just a “nice thing to have”, but rather they enhance the overall company performance.

	standing of the company. It determines the behaviour of the firm and the firm tries to reach this social consensus as regards values. The key issue which may arise is that there may be a gap between agreed values and the playing out of these values in the firm by members. Different members of the firm may formulate the value statement but the implementation of the values in the conduct and behaviour of all members may not be as consistent with the stated values.	Personal values may take precedence over corporate values. There may be a gap between aspiration and actual behaviour.	
Element 4: Ethical Conduct	This standard of behaviour in terms of what is expected by the firm is the benchmark for the processual school. It determines how the firm behaves and relates to its stakeholders. The problem arises that there may be a gap in what is agreed as a code of ethics and deemed policy and how the ethical standing turns into action or remains as policy. While there may have been a participative approach in formulating the ethical policy, the implementation may not follow from this. This can arise as formulation and implementation are split, they may be carried out by different groups. The issue that can arise is that ambiguity maybe at the heart of the consensus.	Articulated ethics may be generic, or bespoke for individual projects – used to gain support rather than enact projects. Ethical standing is important and a given for the organization. The formulation of a code of ethics is a straightforward exercise for the firm. The implementation of a code of ethics is more problematic. Ambiguity in the implementation of an ethical code within the firm may follow, as different groups are involved in formulation and implementation.	Ethics within the company is seen as critical, both to the Irish company and the group as a whole. The comprehensive code of ethics of the company is seen as acting as a key benchmark in achieving positive outcomes for the company.
Element 5: Mutual Benefits	What is important is that there needs to be a perception among the internal stakeholders that this involvement with external stakeholders holds benefits to both the firm and the stakeholders. Yet, with the processual school, one key question is do the internal actors in	Articulated benefits may be generic, or bespoke for individual projects – used to gain support rather than enact projects. Rationalisation rather than origination.	It is deemed to be important for stakeholders to perceive the benefits of CSR to them. It is deemed difficult – ensure the equal distribution of benefits to the company and all stakeholders. The formal approach to stakeholder analysis helps ascertain the benefits that accrue to the stakeholders of the firm.

	the firm view the stakeholder management approach undertaken as being beneficial to them? In addition the question needs to be asked do the stakeholders in general view the firm's actions as being benefit to them.	How are benefits defined by the different groups of internal stakeholders? Who is responsible for deciding and evaluating the benefits of CSR? How do external stakeholders view the benefits?	
Element 6: Effective Actions	The benefits that accrue need to be sustainable they also need to be perceived as being beneficial, among internal stakeholders. Therefore what can arise here is that what is beneficial can be a matter of dispute among internal stakeholders.	What constitutes effective action may be inconsistent among internal stakeholders. How internal stakeholders view effective actions can differ. Lack of consistent interpretation of effective actions can lead to disputes and inconsistency in outcomes.	The effective action related to the assessment of outcomes is deemed to be very important to the company. The ongoing stakeholder analysis helps in redefining the expectations of stakeholders and how these expectations are met.
Systemic Strategy School	Systemic Interpretation	Interpretative Guide	Interview 6
Element 1: Stakeholder Responsibility	Here the link is with the business and society. The key is to get the greatest exposure through CSR initiatives to get the firm's name out there in the community. (Frederick 1994) identified CSR as an examination of the firm's obligation to work for social betterment which embodies this approach to linking the firm to society. The firm is very much part of society, reflecting an "us" rather than an "us and them".	Social and philosophical continuity. Social expectations are important The business/society link is central to the firm. Stakeholder responsibility is paramount in terms of the success of the organization. The firm has a key obligation to work with society. The link with society gives the firm its "license to operate" as seen by society. Collaborative partnerships with society are common.	Developing links with society is deemed important. Building collaborative partnerships with society in terms of coalitions between community, industry and the Government was seen as very important.
Element 2: Discretionary Initiatives	The voluntary nature of CSR gives the idea of choice. What types of CSR activities and engagement best suits the society in which the firm operates. There is also the issue of the ongoing process of CSR, issues	Reflects wider social goals. Tension between these and business objectives. Making choices in terms of the CSR activities which best	The flexibility of CSR facilitates the idea of changing or modifying CSR activities in order to strengthen business/society links was deemed to be extremely important. The idea of being able to change course in terms of CSR activities is also important.

	will shift over time and the choice embodied in CSR helps firms respond to this.	responds to society needs and the business objectives of the firm. The idea of being able to change course in terms of CSR activities is also important.	
Element 3: Corporate Values	The link between the firm and society is core to this strategy school. The corporate values came from the personal values of managers and members which come initially from society. It is therefore important for the firm to reflect the values important to the society in which it operates. There are strong social demands for the firm to operate at the “values benchmark” dictated by society. This very much gives the firm their license to operate.	There is an expectation that the individual firm will operate at society’s defined benchmark of corporate values. Society provides the foundation in which personal and ultimately corporate values come from. Firms see it as a duty to reflect society values. Corporate values give the firm its license to operate within society.	The manager is aware that there is an expectation that the company will operate at society’s defined benchmark of corporate values. Corporate values are seen as extremely important and how these values are perceived by society are understood and appreciated. The manager sees it as a duty to reflect society values.
Element 4: Ethical Conduct	Ethical conduct is important to the systemic school – the link between the firm and society. The idea being that the firm is seen to behave in a certain way and operates with a common ethical standing. This reflects societal expectations, which are at the core of this school and the firm needs to respond to societal expectations, in terms of how they should behave if they want to prosper.	May not articulate underlining ethics. Consistent proactive behaviours. An awareness of the ethical standing expected by society is important. Being seen to respond to society expectations in terms of an ethical standing is paramount. Sensitivity to society expectations in terms of ethical conduct is the key to the firm’s license to operate within society.	Being seen to be ethical by society is deemed important to the company. Sensitivity to society’s ethical expectations is deemed important and while there is a general code of ethics for the group, the country in which the company operates also has a bearing on the final code of ethics applicable to that company in that country. For the manager, an awareness of the ethical standing expected by society is important.
Element 5: Mutual Benefits	It is not just a case of linking in with the external environment and responding with a one size fits all approach. CSR strategy in the systemic school is about being sociologically sensitive. It is important that the benefits that accrue from formulating strategy in this way benefit the firm itself, its owners/shareholders and its internal and external stakeholders. The key	Benefit not explicated. Problems may be minimised. Being sociologically sensitive is key. Responding to different stakeholder groupings with different needs is key. Benefits need to be sustainable to the firm. Benefits need to be evidenced and experienced by society also.	The outcomes of CSR in terms of benefits to the stakeholders are appreciated by the company. The process of CSR helps the manager identify and appreciate the stakeholders and the benefits important to them.

	is that the benefits need to be sustainable to the firm, but are also evident to society.		
Element 6: Effective Actions	According to Gyves and O’ Higgins (2008) this gain to the firm will manifest itself in terms of the benefits outlined above, for example, increases sales, differentiated products that can yield a higher price and overall increases in efficiency and effectiveness, which will impact the bottom line (Gyves and O’Higgins 2008).	The notion of what constitutes effective action may not be consistent across the organization. Effective actions differ in relation to how they are viewed by external stakeholders also. Lack of agreement can cause tensions inside and outside the organisation.	What is deemed to be effective action is very much identified at the formulation stage of the CSR plan so that efforts are directed at ensuring the desired results are obtained. The reporting of CSR outcomes helps keep focus on the actual results from CSR, although no formal evaluation takes place that is linked to the objectives of the company. The emphasis on outcomes is highlighted by the manager as key, but no measuring of outcomes takes place in a formal manner.
Evolutionary Strategy School	Evolutionary Interpretation	Interpretation Guide	Interview 6
Element 1: Stakeholder Responsibility	The Evolutionary approach would be to engage in stakeholder management only if deemed necessary and/or only with those stakeholders where it was deemed to be necessary. The evolutionary school would view this as essential perhaps if the market leaders engaged with stakeholders. It may be viewed as a fashion/fad activity and so engaging with stakeholders may be deemed a key determinant to market success.	Stakeholder responsibility is market driven. The market leaders in particular will dictate the level and scope of CSR. The level of CSR activities may vary over time depending on how CSR is viewed by the market. Social responsibilities will be restricted to those stakeholders recognised by the market. Only engage with stakeholders at a level deemed necessary not beyond. Stakeholder engagement is seen as a necessary part of business strategy and the level of engagement is dictated by the market leaders.	
Element 2: Discretionary Initiatives	The evolutionists adopt a “follow-the-leader” approach to strategy and see the voluntary nature of CSR	Only to the extent deemed necessary and economical.	

	sits well into this approach. They make choices in relation to the type of CSR activities to engage in and can buy in and out of CSR as they see fit. Involvement in CSR would be seen as doing what was deemed necessary and be seen to do the right thing, using the market as the benchmark.	The voluntary nature of CSR facilitates the idea of buying in and out of CSR as the firm sees fit as dictated by the market. The market leaders in particular will dictate the level and scope of CSR involvement.	
Element 3: Corporate Values	The market leader dictates strategy and so will set the scene as regards the corporate values of the firm and as such the conduct of operations and the behaviours of members of the firm. For example, if the market leaders have a value statement to guide their business all other firms will follow. The key issue here is that evolutionists are seen to have a values statement (if that is what is required by the market) or to display certain values it is important they make the correct sounds in relation to corporate values the implementation may not be as forceful.	Corporate values may be generic but implementation is varied. The importance of corporate values will be dictated by the market and particularly market leaders. Corporate values displayed and acted out on a “needs be” approach. The enactment of corporate values will be evaluated on a cost/benefit analysis which will be the one of the key yardsticks for enactment.	
Element 4: Ethical Conduct	The market leader dictates strategy and so will set the scene as regards the behaviour of the firm. Many companies highlight their high ethical standing as a distinctive competency at least. The evolutionary school would take this on board as markets are buying into it. The market decides through its market leaders the type of behaviour and ethical benchmark of the firm. The key issue here is that evolutionists are seen to be ethical having, for example, ethical code of conduct maybe followed by an ethical helpline etc., so while they make the correct sounds the	Ethics is generic but implementation is varied. Highlighting of the firm’s ethical standing may be seen as a distinctive competency. If the market perceives ethics as important, it will be highlighted by the firm. The market and market leaders decide the behaviour and ethical standing of the firm. Implementation will vary across organisations, but promotion of the fact the company has a code of ethics will occur if this is deemed important by the market.	

	implementation may not be as forceful.		
Element 5: Mutual Benefits	The evolutionary school sees market surveillance as the barometer of success. They will engage in mutually beneficial corporate actions if that is the approach used by the players in the market, mainly the market leaders. The approach will entail a number of small initiatives with stakeholders and so reap the benefits of this approach to both the firm and its stakeholders.	Return on investment is key from both an economic and from PR point of view. Mutually beneficial corporate actions will occur for the firm if this is the approach used by the market leaders. The idea is to have a number of small initiatives resulting in benefits to both the firm and stakeholders.	
Element 6: Effective Actions	They will only do what they deem to be “ultra” necessary, but the idea will be to get the greatest return on investment from these activities, economic factors are central here in terms of their decision making as to the level of stakeholder engagement. The market leader will provide the benchmark as to the level of CSR activities undertaken by the firm as well as the cost element involved.	Effective actions refer to actions from an economic and PR point of view. Only engage in CSR activities at a level that is deemed necessary by the firm. Inconsistencies may exist within the firm as to what constitutes the “necessary level”. The idea is to get the greatest positive exposure at the lowest cost. The market leader will provide a key benchmark as to the level of CSR activities undertaken.	
The Process of CSR	Interpretation	Interpretative Guide	Interview 6
Classical Strategy School	In this case, the process of CSR is seen as a plan, dictated by top management. It highlights the stakeholders of the firm, their interests, power and possible coalitions which may form. It dictates how the firm will build relationships with stakeholders through dialogue and responding to stakeholder expectations, to the extent that is deemed necessary, but not beyond.	Planning of the process of CSR is seen as critical. Top management dictates the process of stakeholder engagement. Responding to stakeholder expectation to a point that is deemed necessary but not beyond.	Stakeholder analysis is seen as a critical activity for the company. The manager is aware of their relevant stakeholders, interests and power of these stakeholders through three key sources, discussions with managers, top management intervention and formal research. Stakeholder engagement is seen as contributing to the success of the company.

Processual Strategy School	For the processualist, the plan does not dictate the process of CSR, as applies to the classicalist. It is the behaviours which follows which dictates the actual CSR undertaken. In reality, internal stakeholders may disregard any plan in relation to the process of CSR which is formulated or other firm members may disregard it, the behaviour of the members, dictates the process.	The behaviours of the members of the firm dictate the actual process that materializes. The political landscape of the firm determines the CSR activities that emerge here may be a gap between the formulation of a CSR strategy and the implementation.	The process of stakeholder analysis is influenced by general management discussions and top management agreement, so the internal political landscape of the company will dictate the actual extent of the above two interventions.
Systemic Strategy School	In this case, the process of CSR is seen as the plan used to work with stakeholders. The key emphasis is working with stakeholders through dialogue and continuity, dictates what the key issues are and what is acted on by the firm. The plan represents the means by which things get done, what key stakeholders want which is determined through dialogue and building links with these stakeholders.	The process of CSR is part of a well thought through strategy for stakeholder engagement. Building links with the society in which the firm operates, is seen as critical, but a natural process. The process represents a means to plan to get things done. The building of meaningful links with stakeholders is at the core of the process of CSR.	Formal research helps to ensure a more objective view of what stakeholder requirements are. The process of CSR has a core objective to plan to get things done and identify what is important to stakeholders The building of meaningful links with stakeholders is at the core of the process of CSR.
Evolutionary Strategy School	The process of CSR represents an emergent strategy for the evolutionary firm. These firms will do the minimum required in terms of CSR in any context. The level of CSR arrived at in the end will be determined by the market and in particular, the market leaders. These firms will take a very short term focus and the concentration will be on small, incremental initiatives, doing what is deemed necessary, but not beyond this point, ever conscious of the profit maximization goal.	CSR is dictated by the market, in particular the market leaders. Short term focus on stakeholders. Profit maximization remains key. Only engage in CSR to the point that is deemed necessary, not beyond.	

Source: Compiled by author.

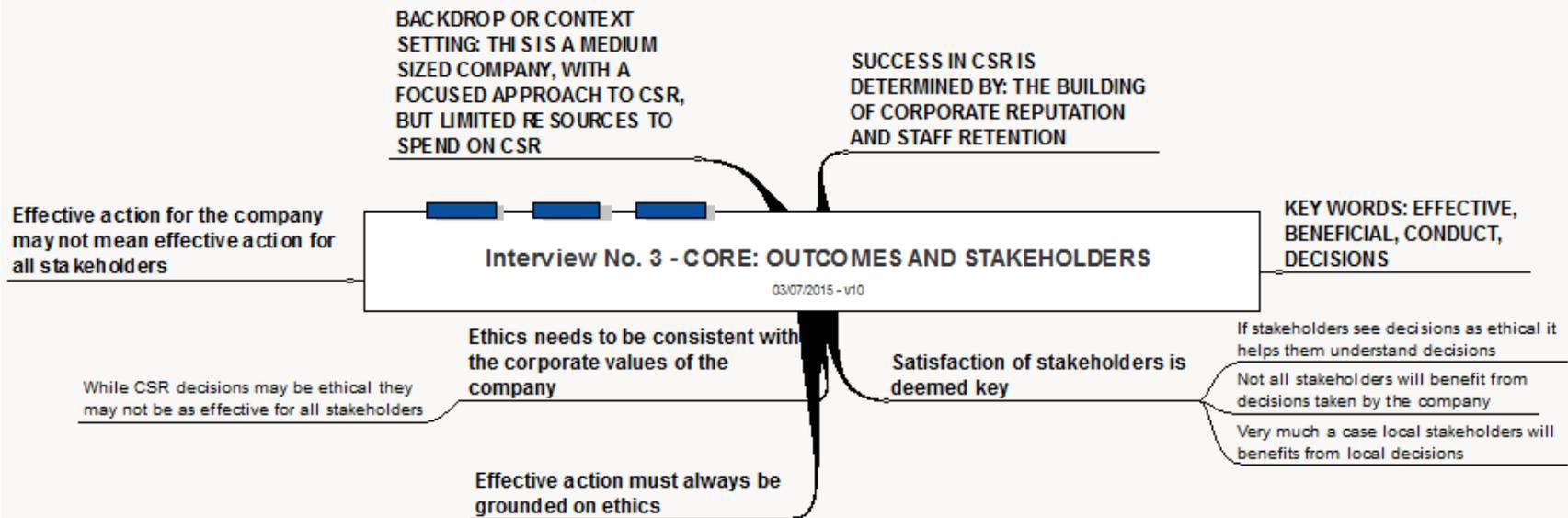
Appendix 19: Mind maps of Managers – all thirty one interviews

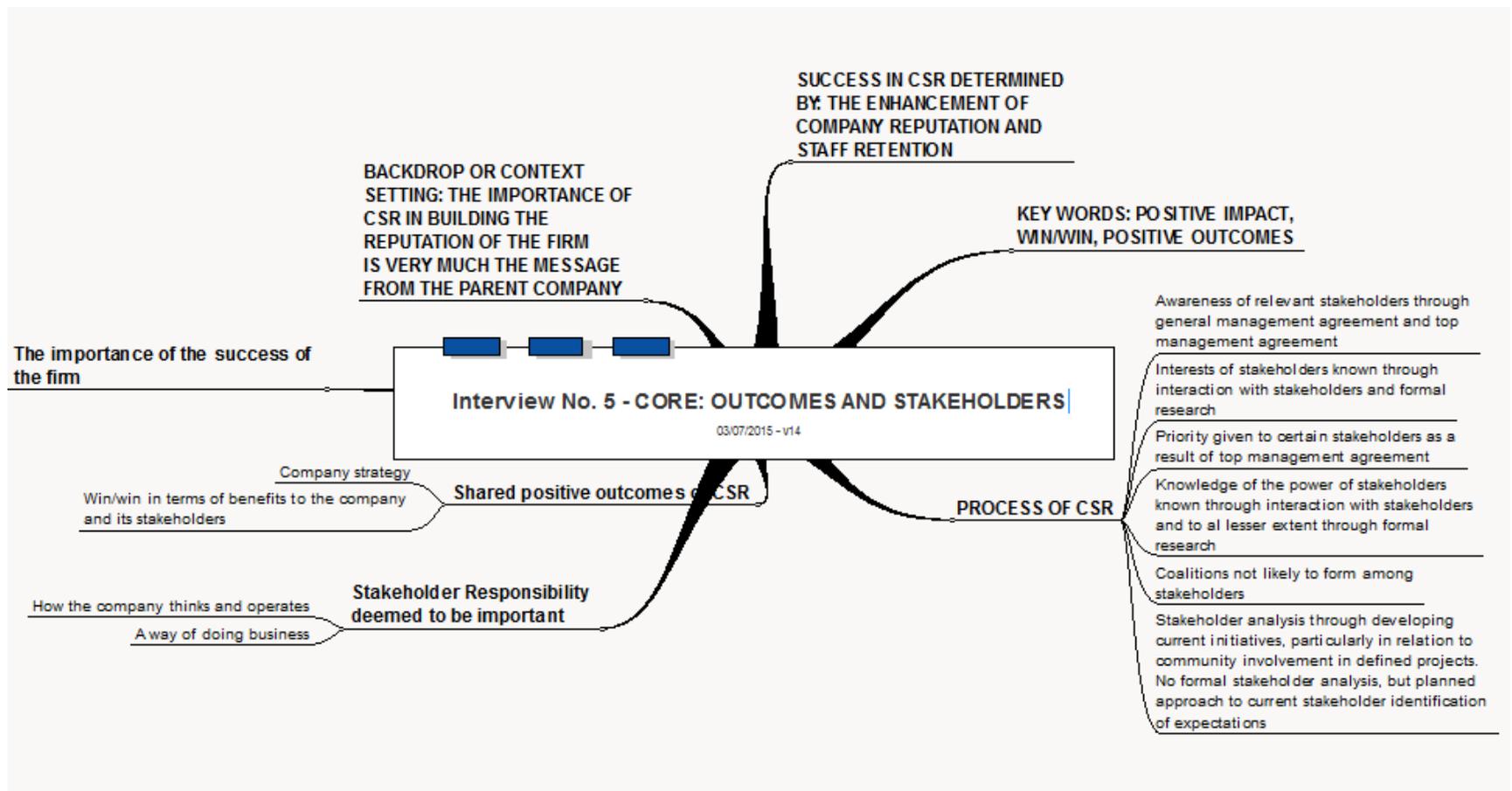
These mind maps are divided by Theme Profiles

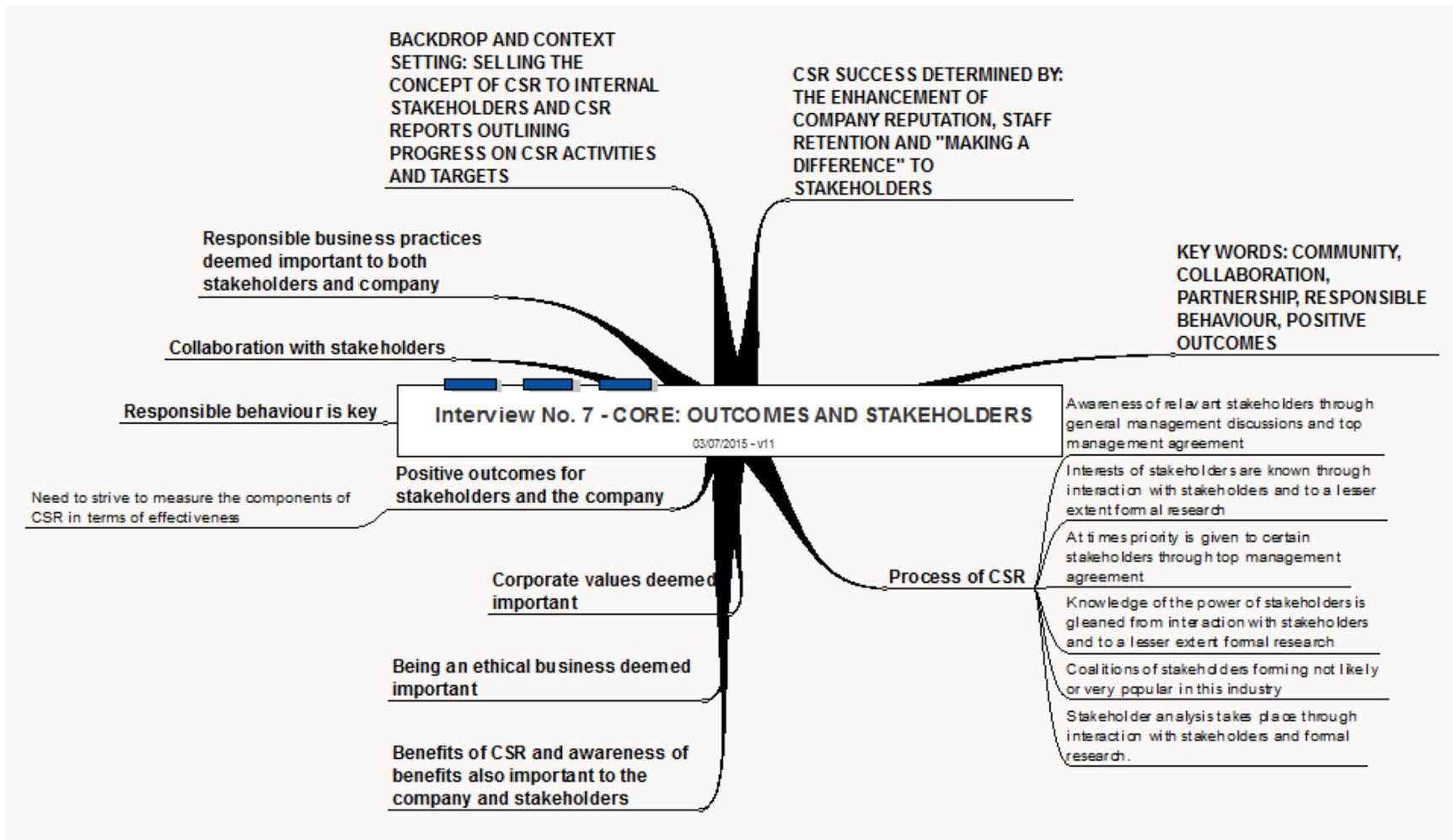
Theme Profile 1: Outcomes and Stakeholders Focus

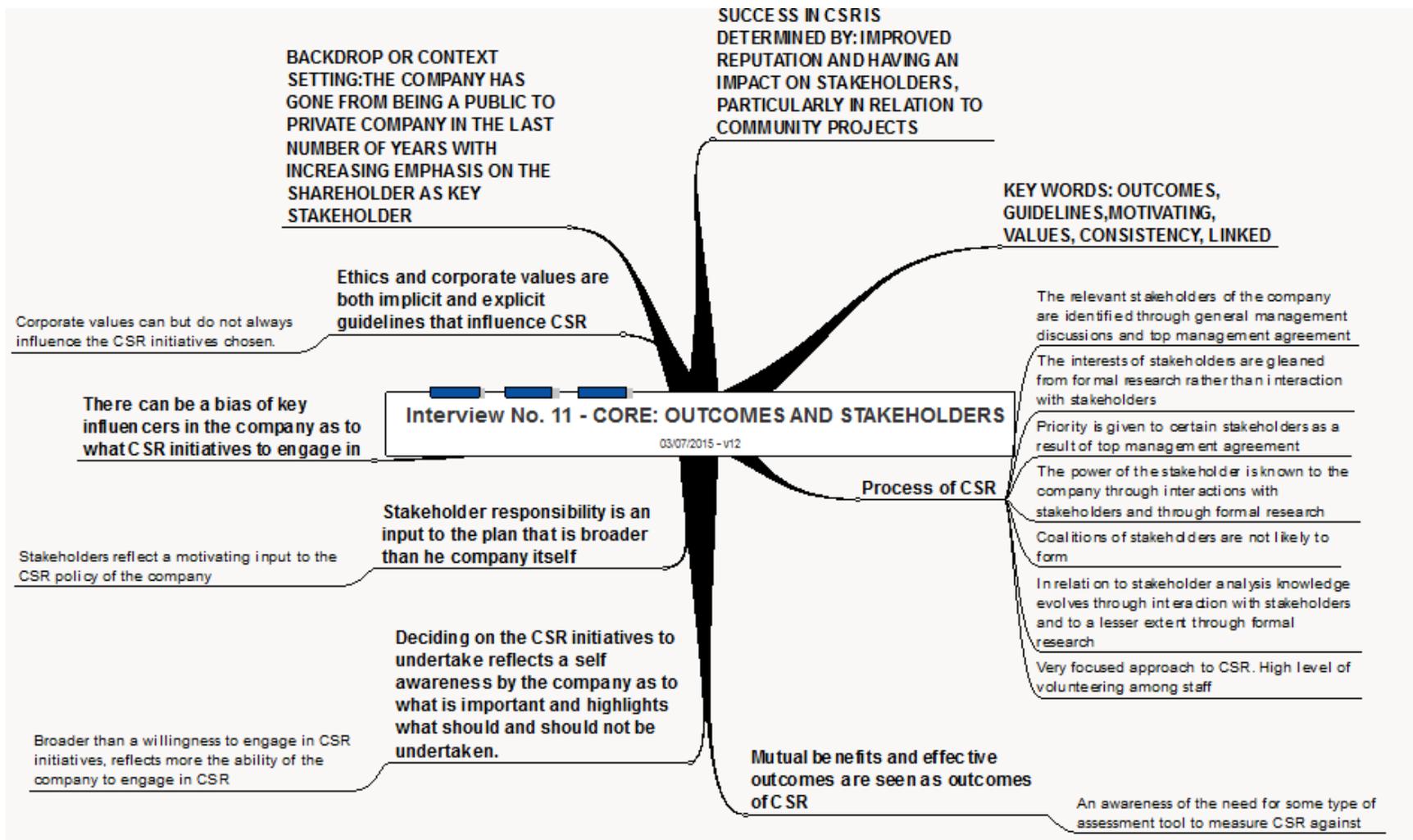
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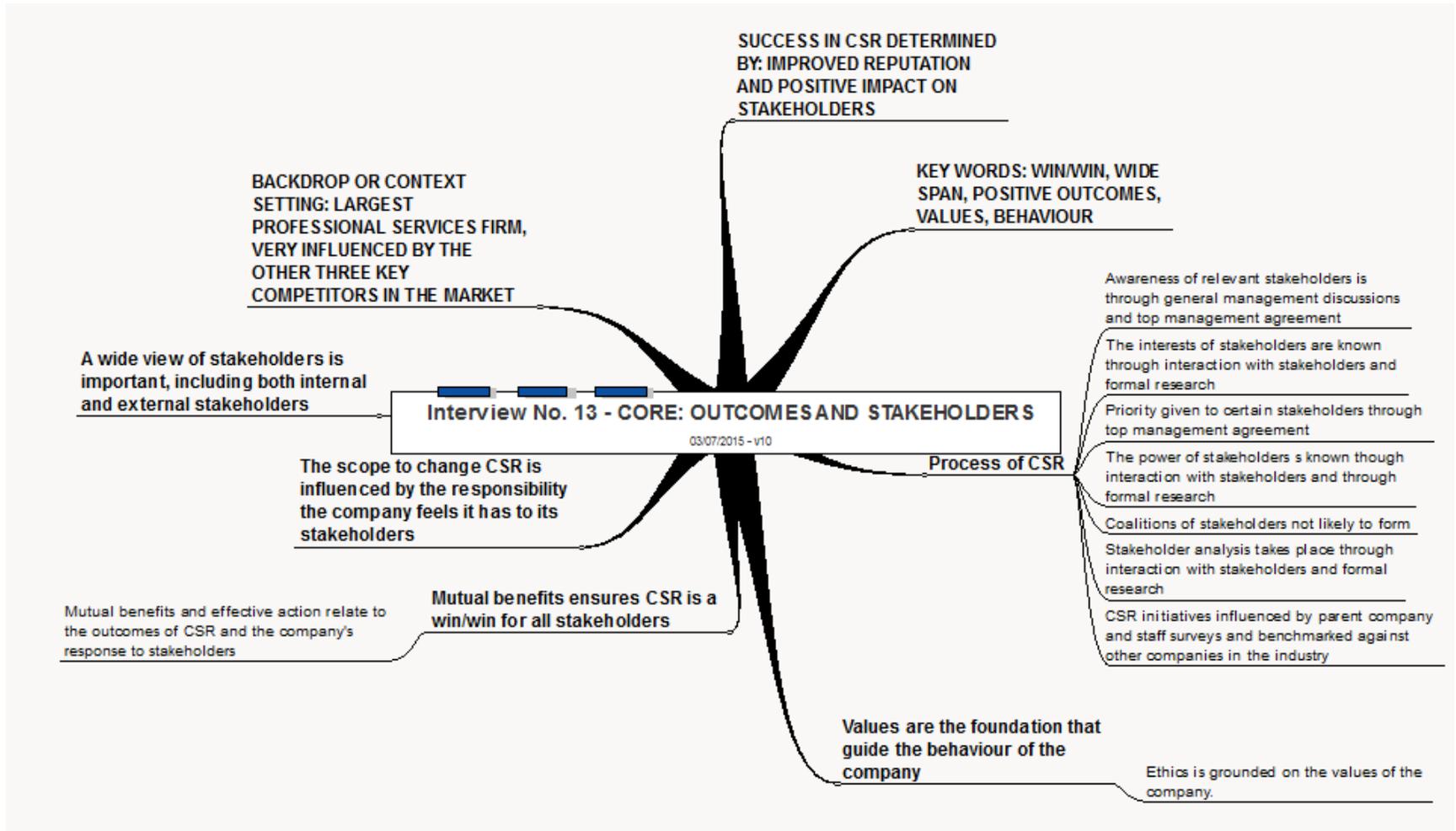
3, 5, 7, 11, 13, 14, 15, 16, 18, 24, 26, 28, 29, 30

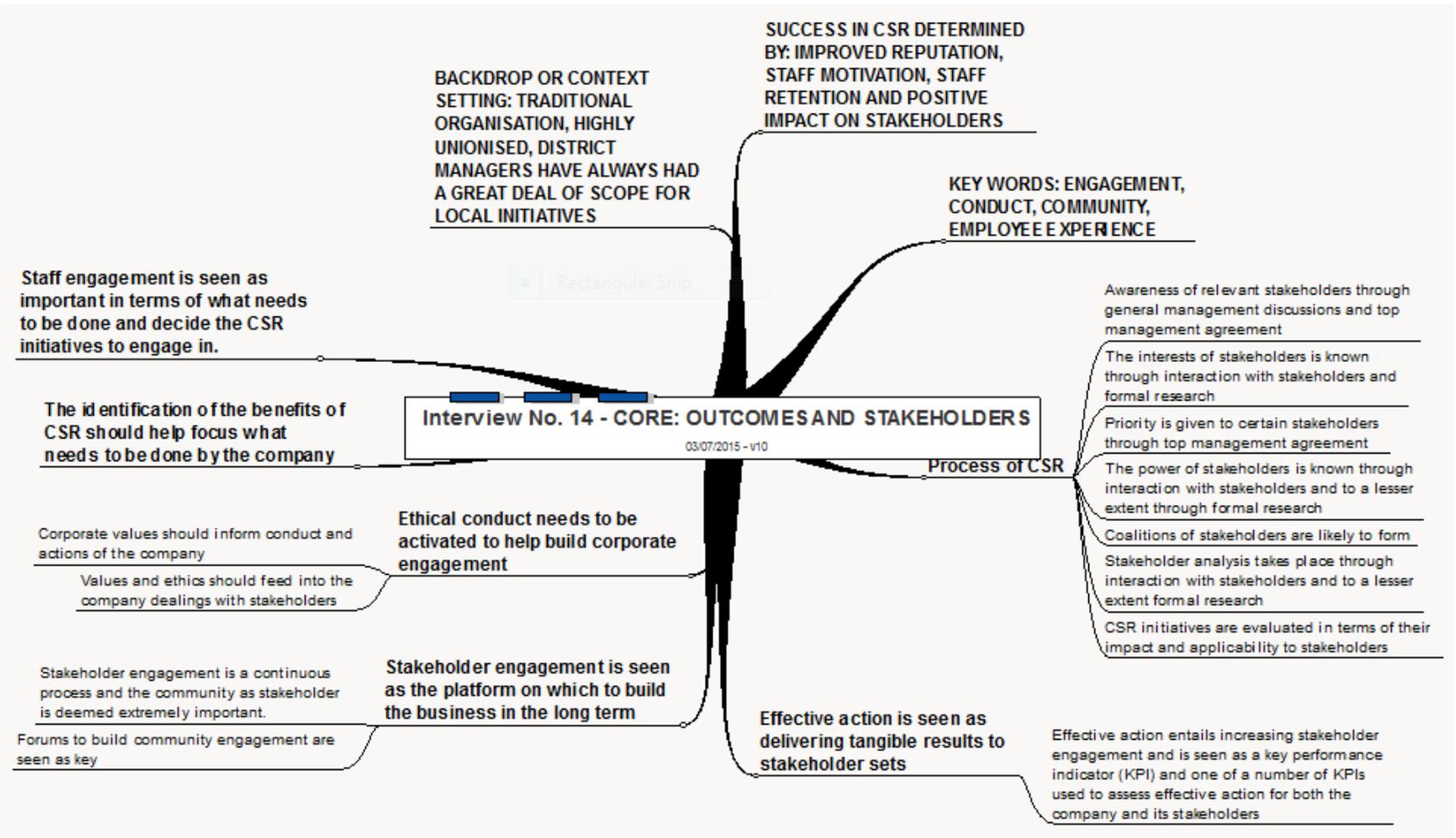


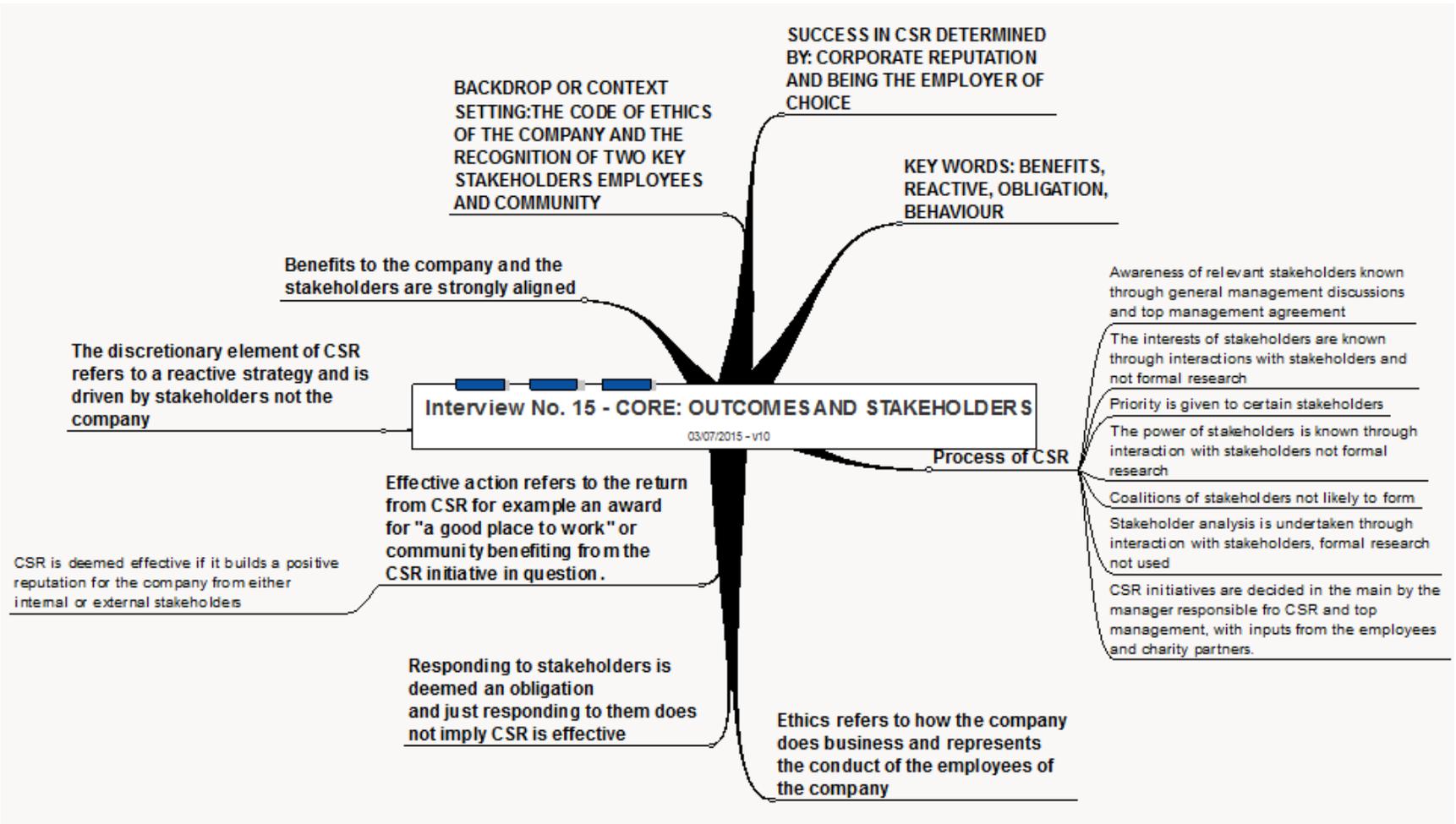


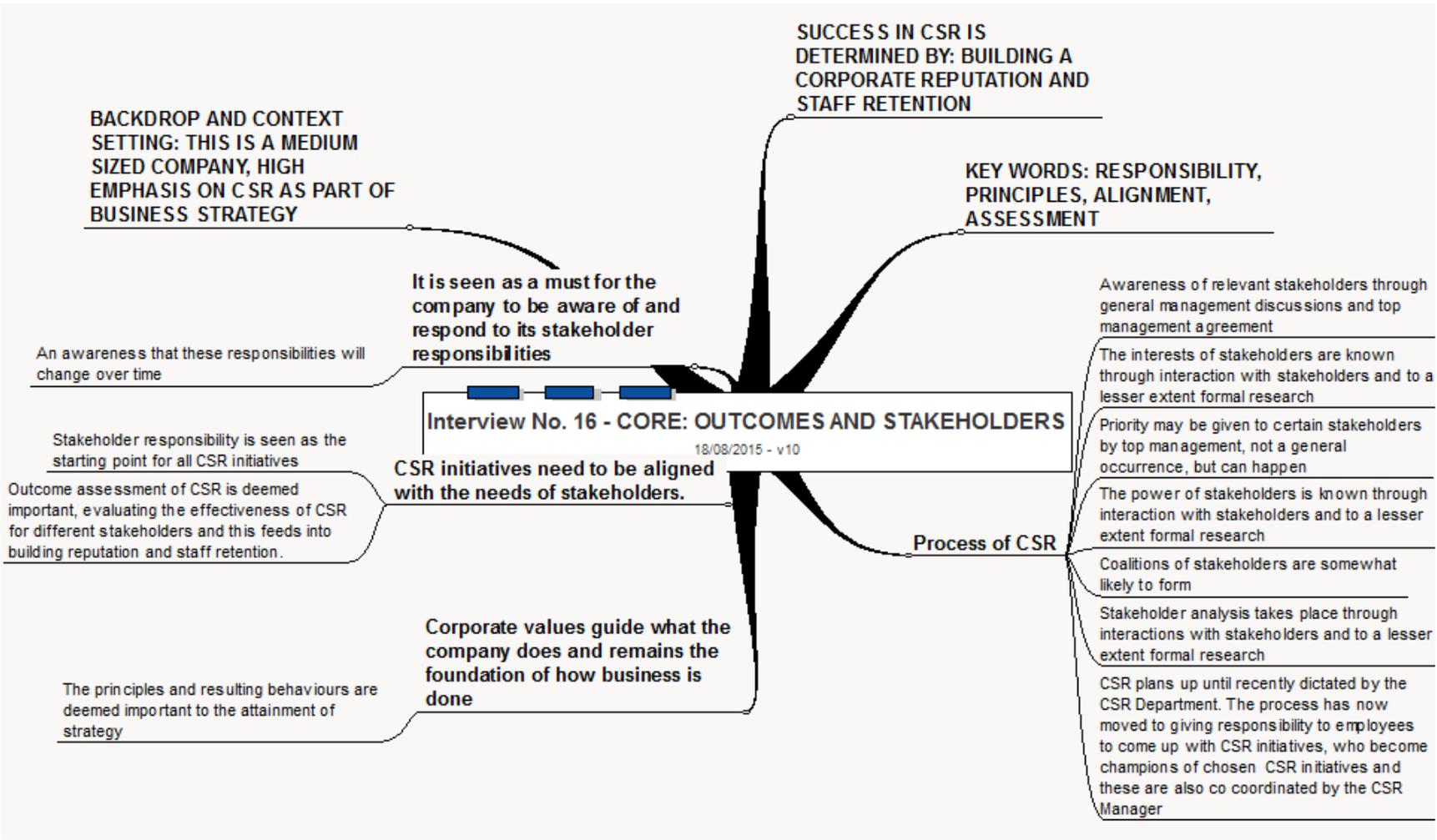


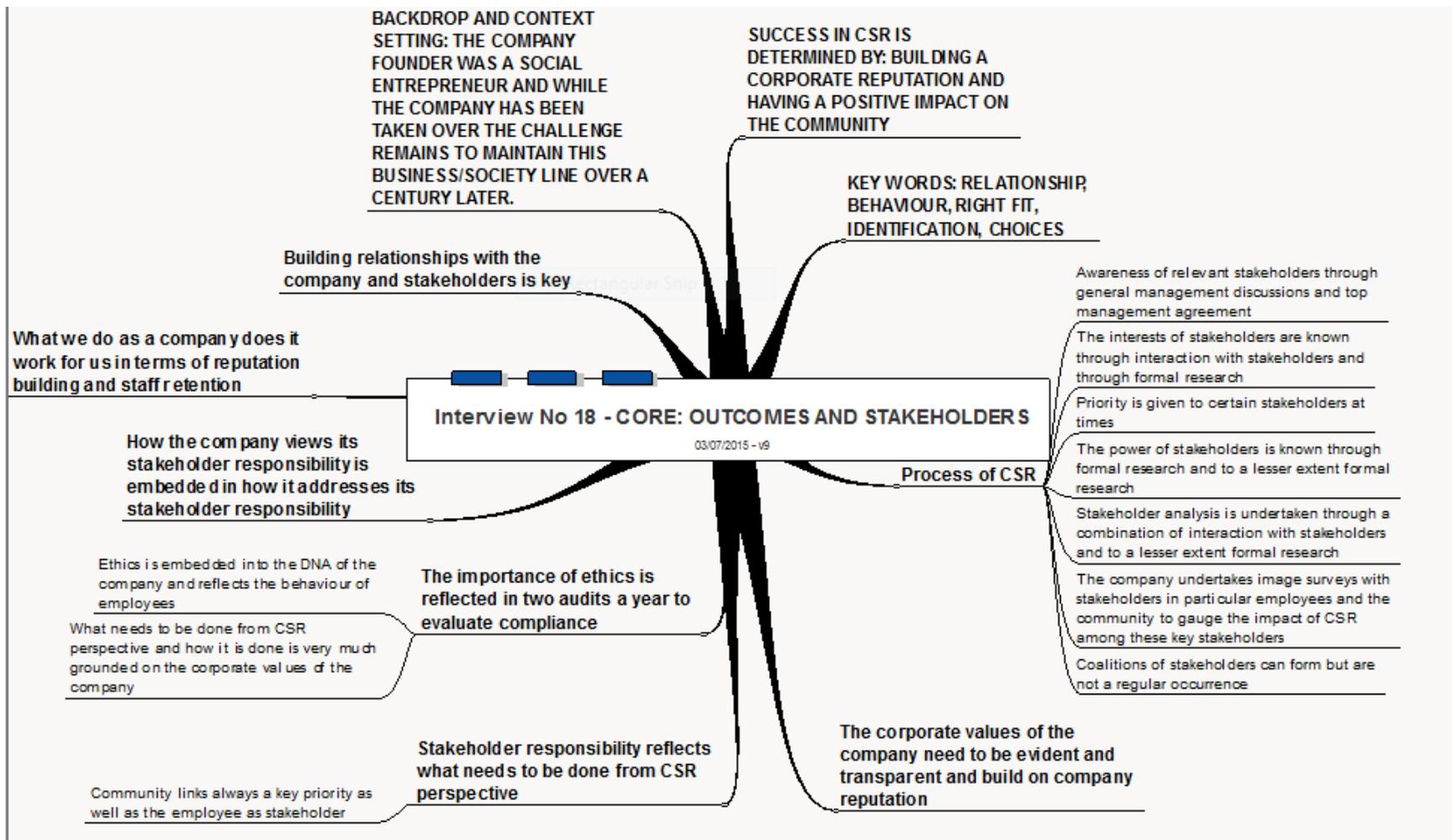


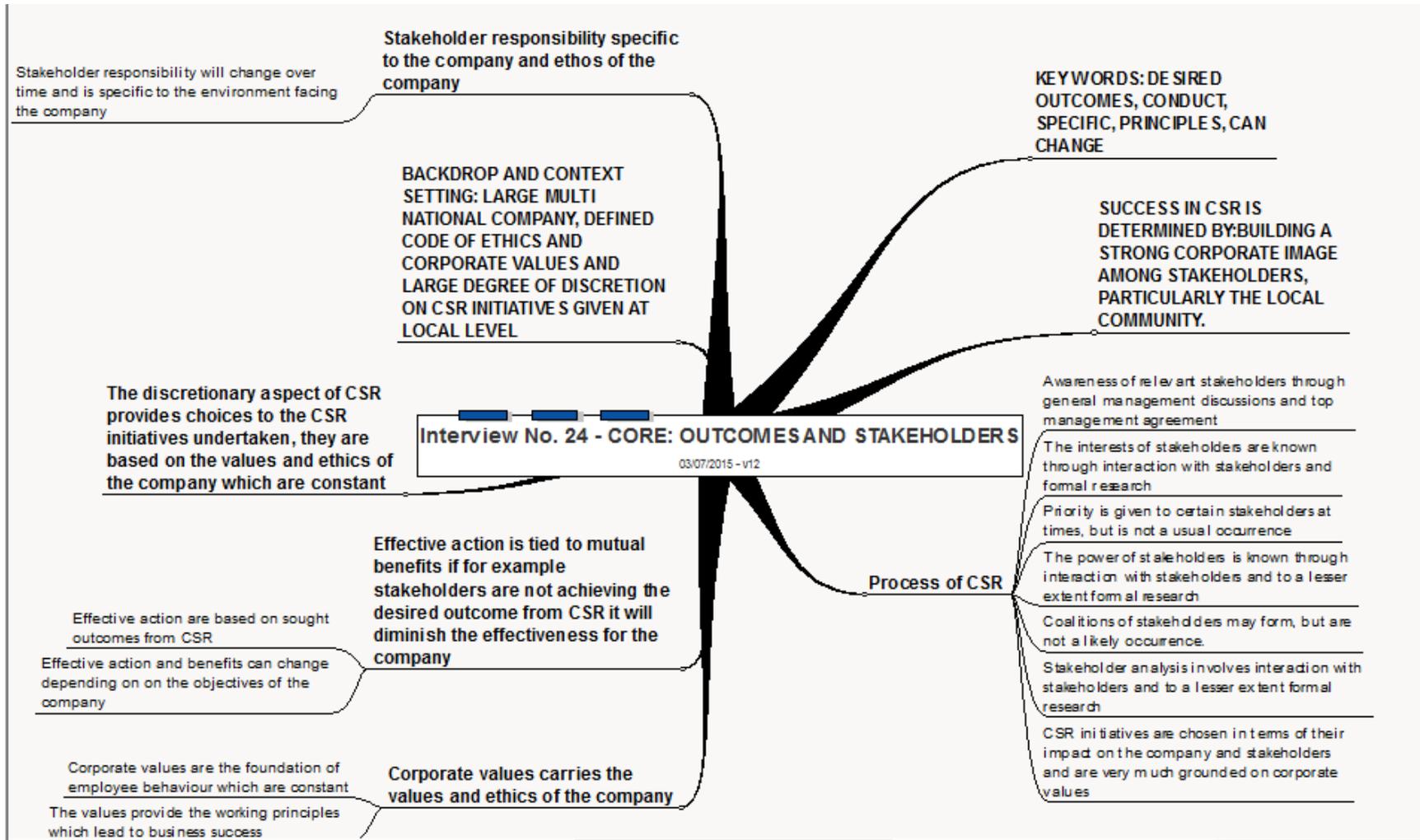


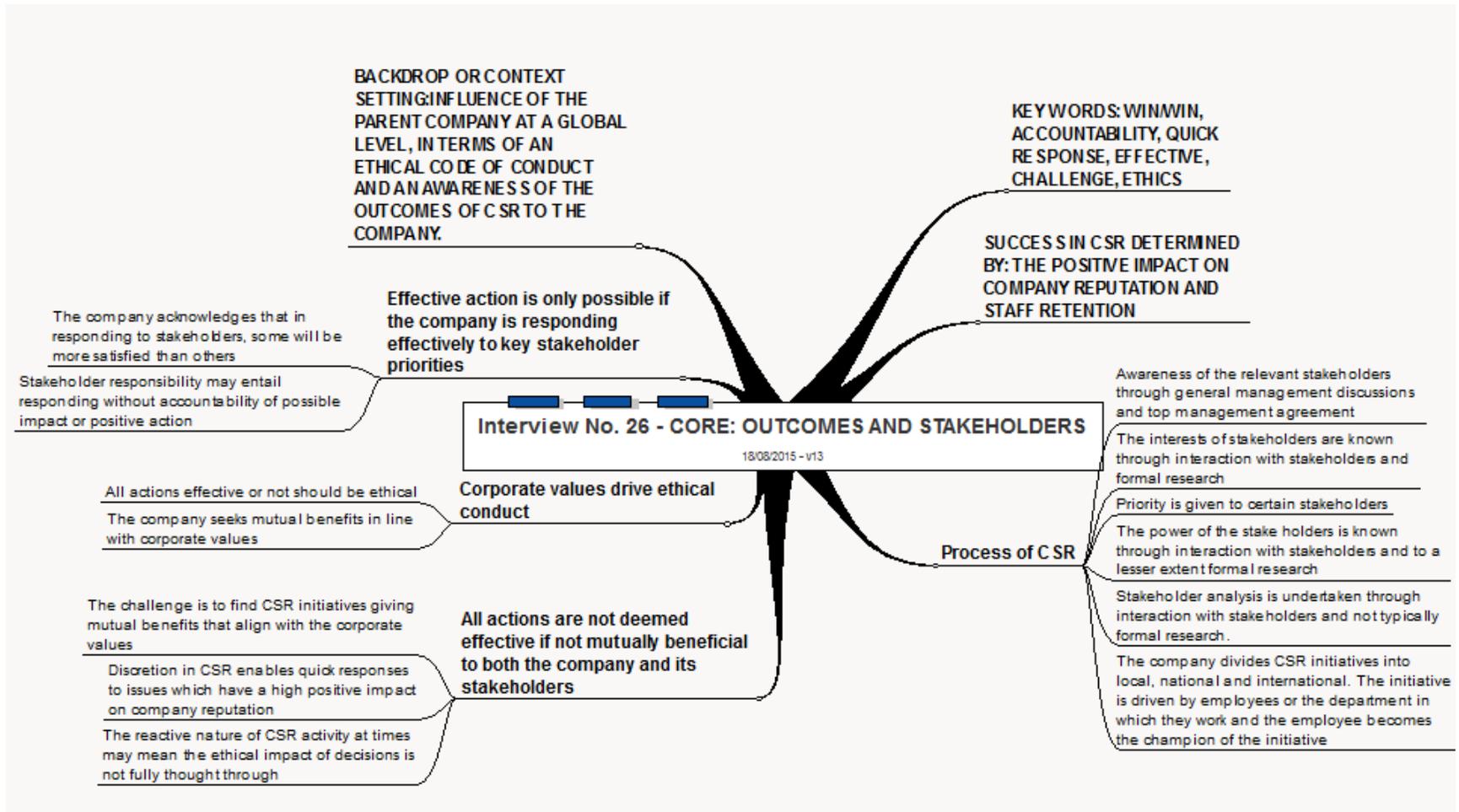


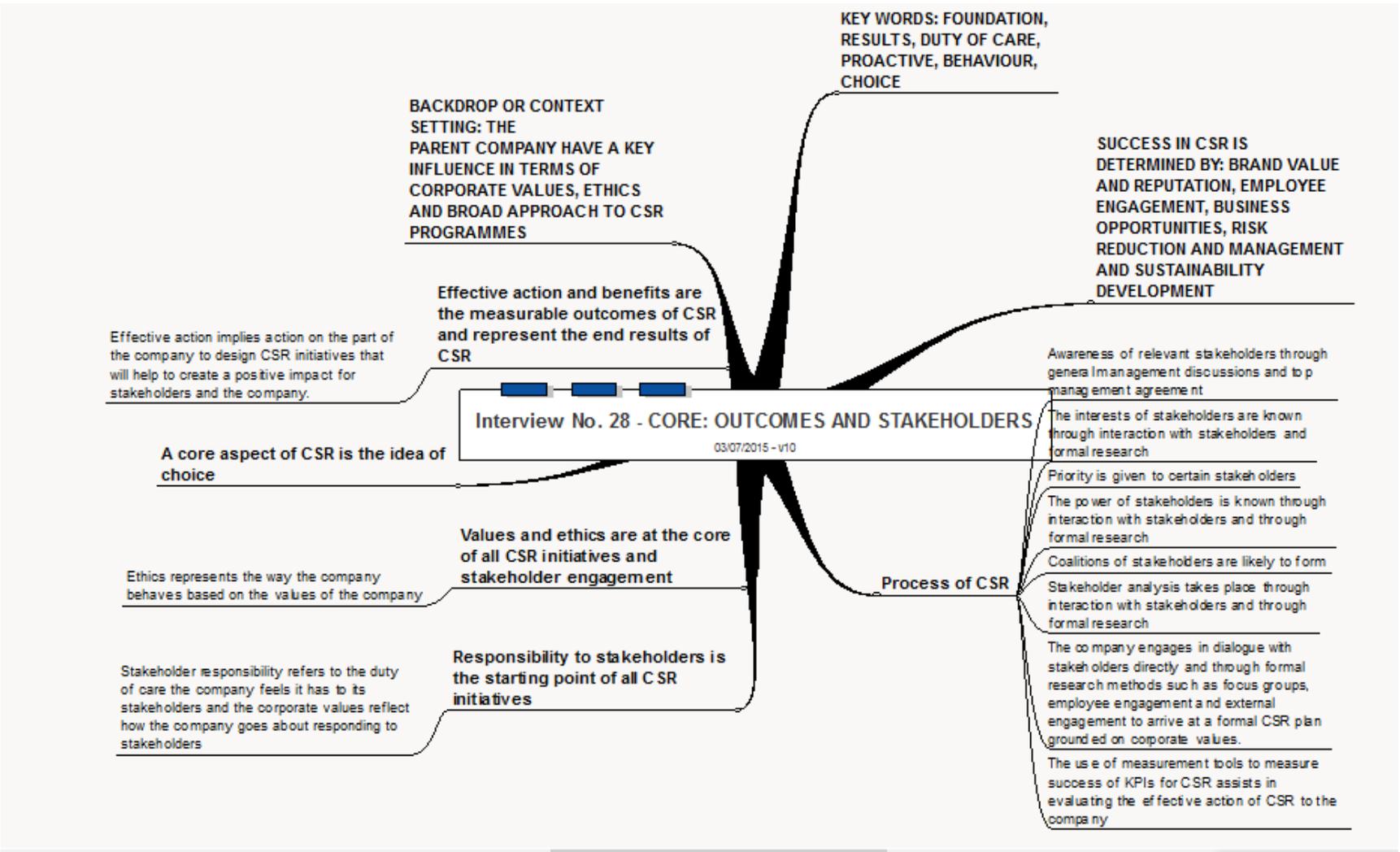


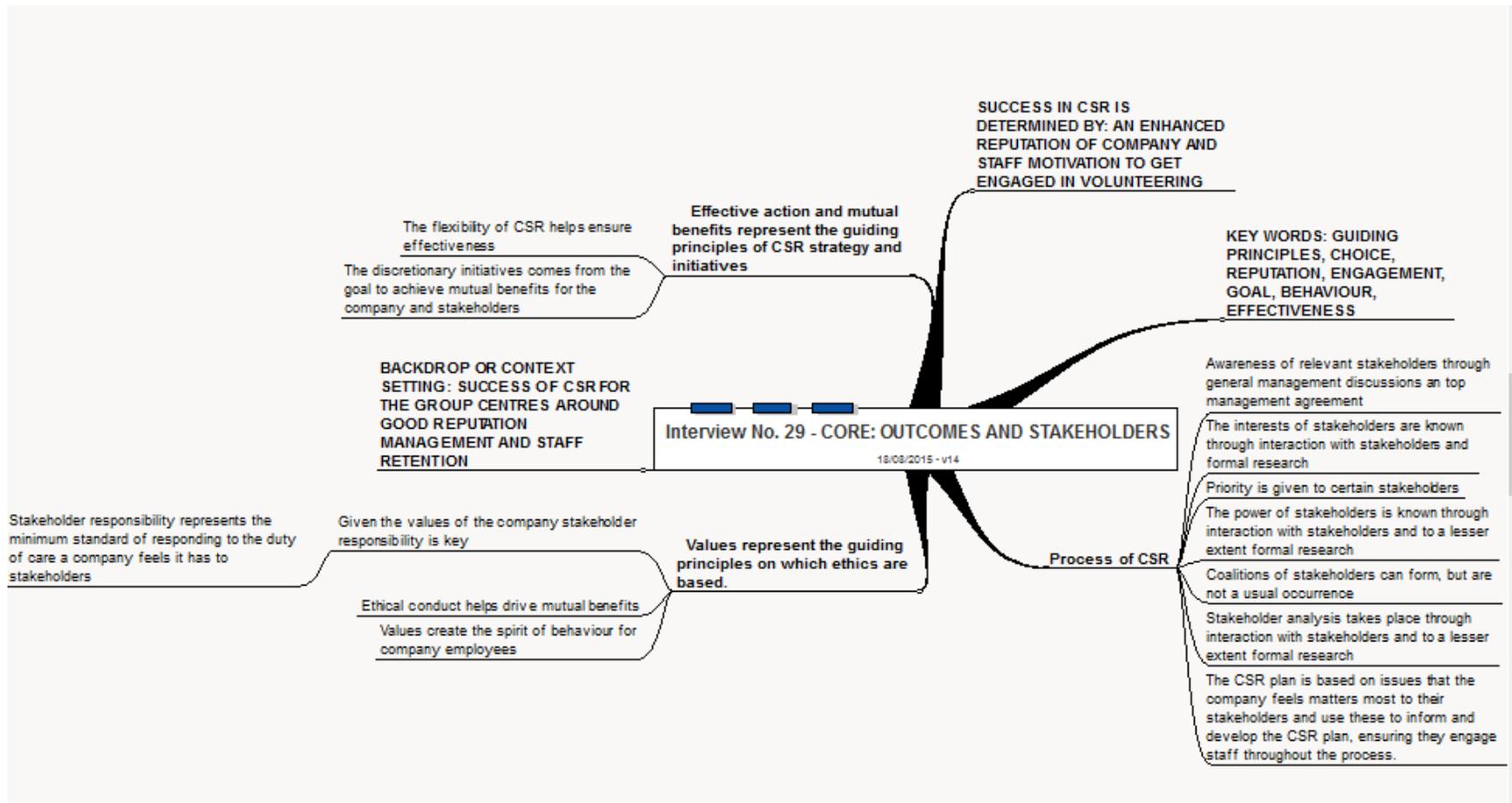


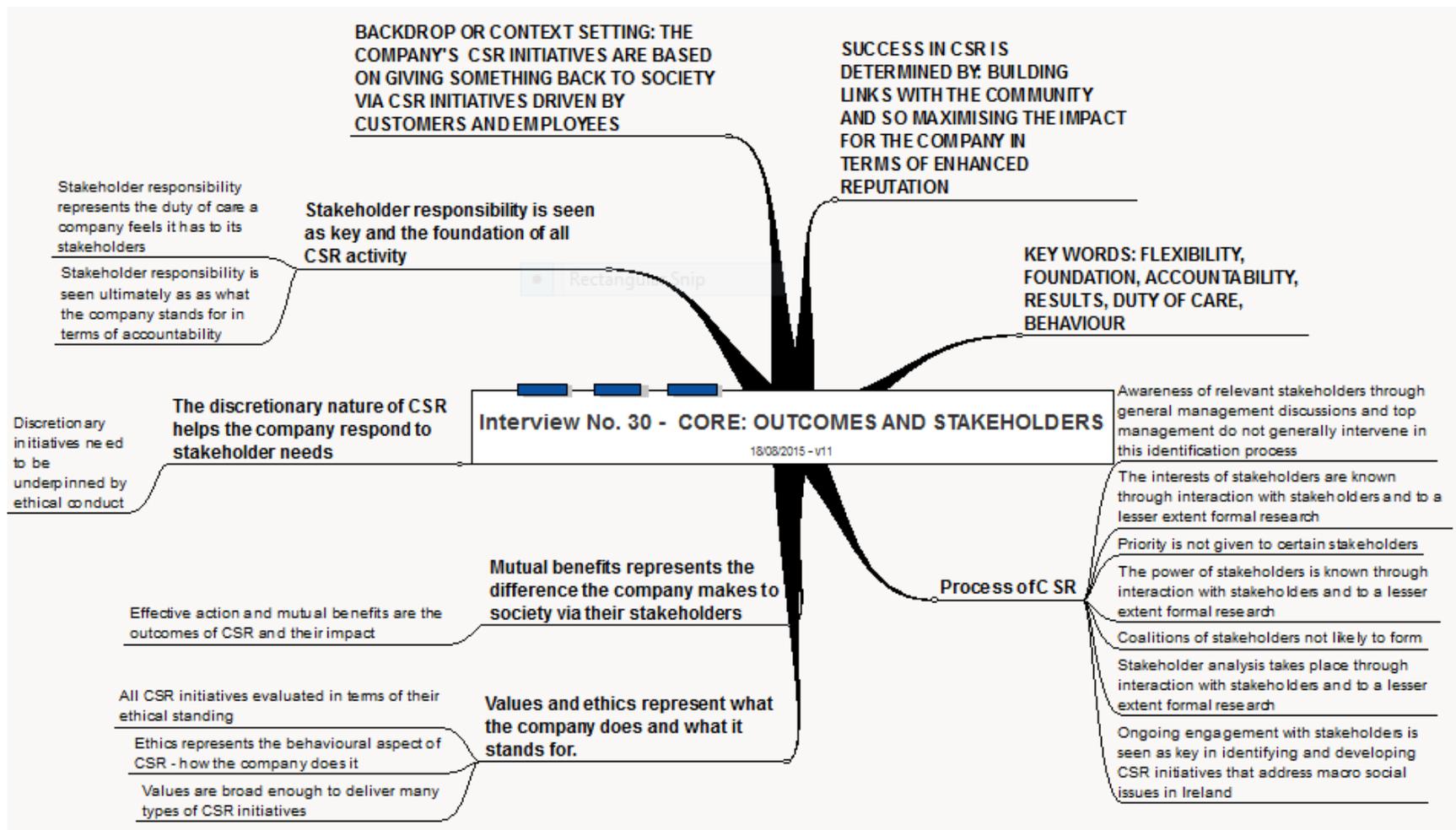








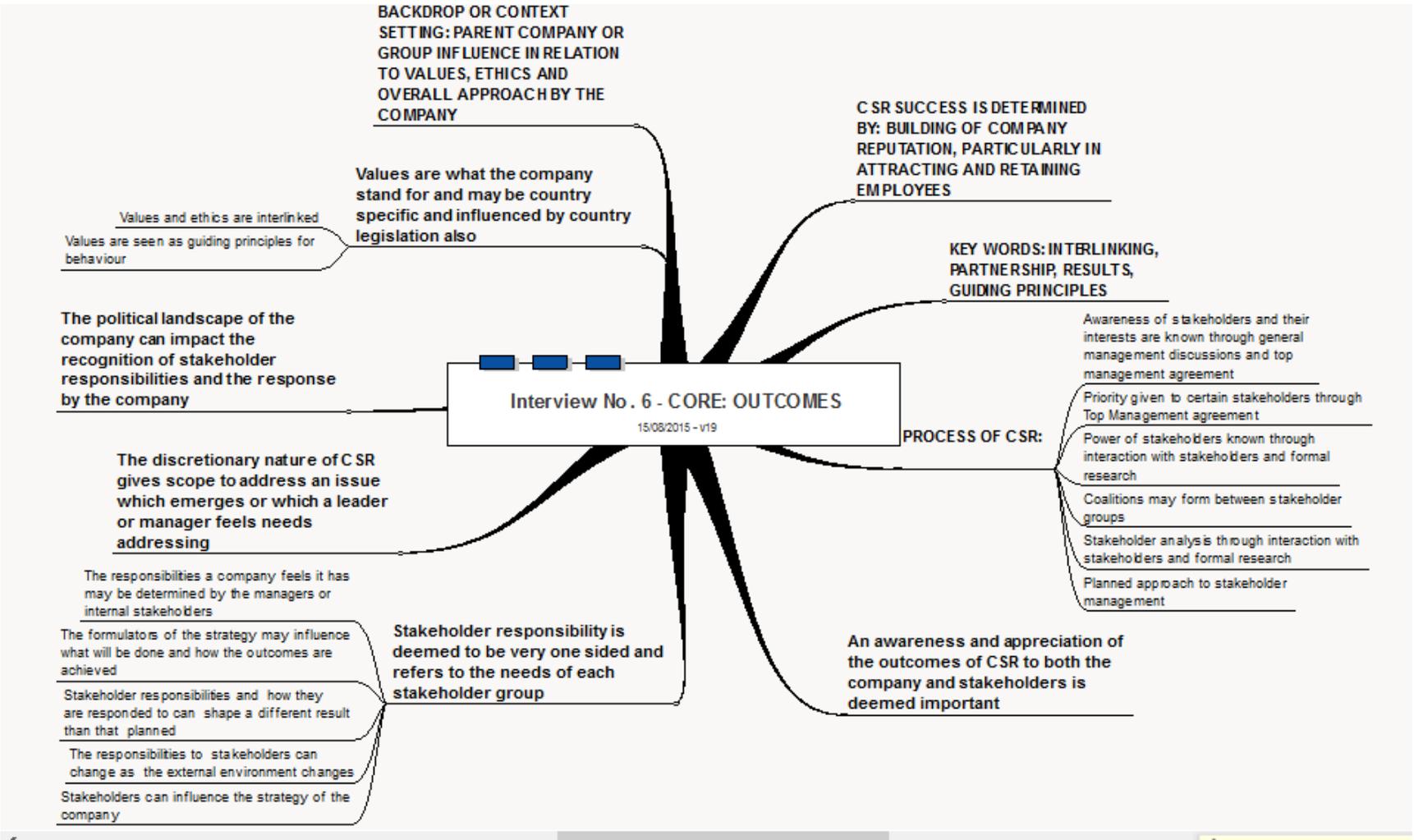


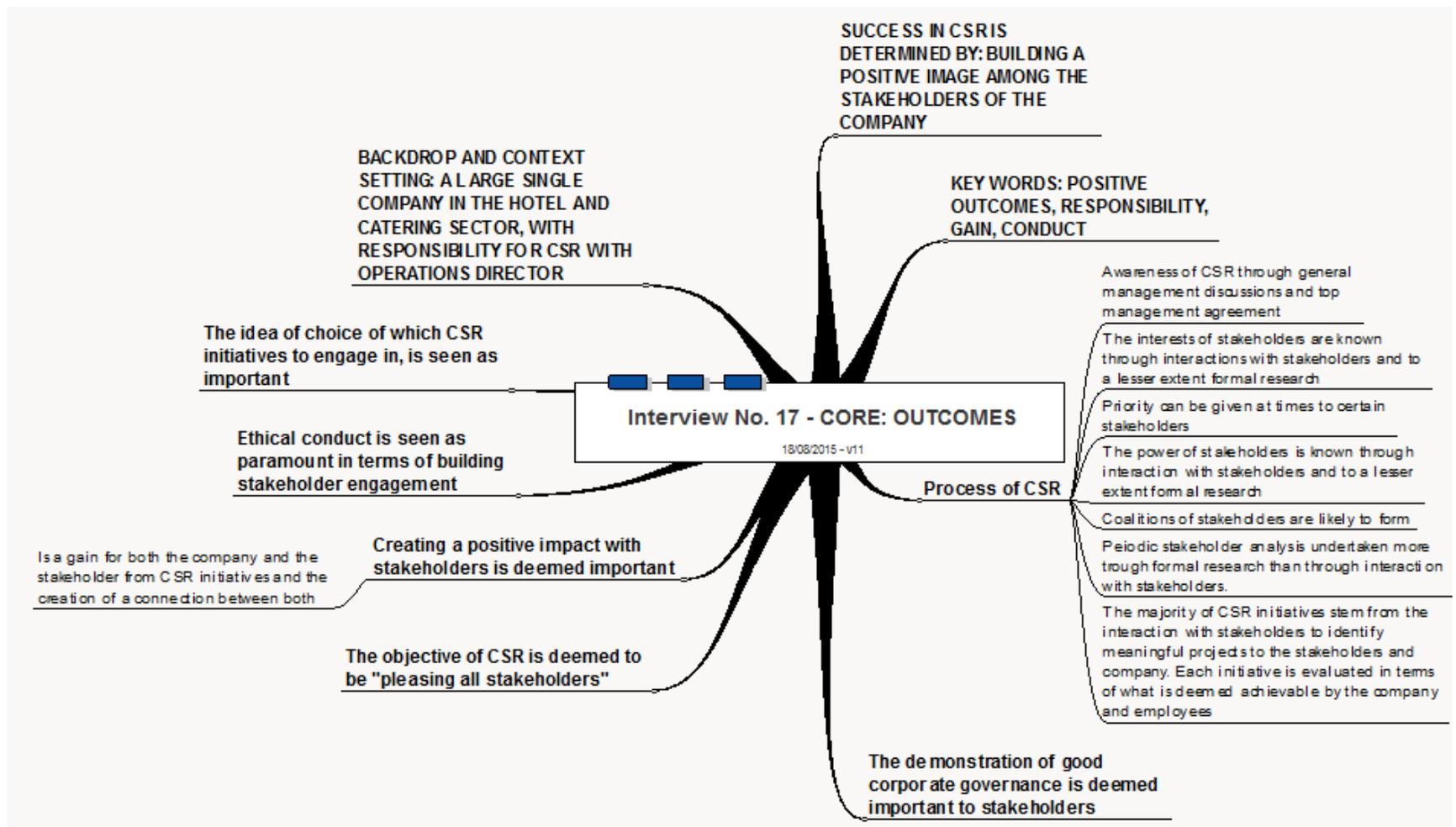


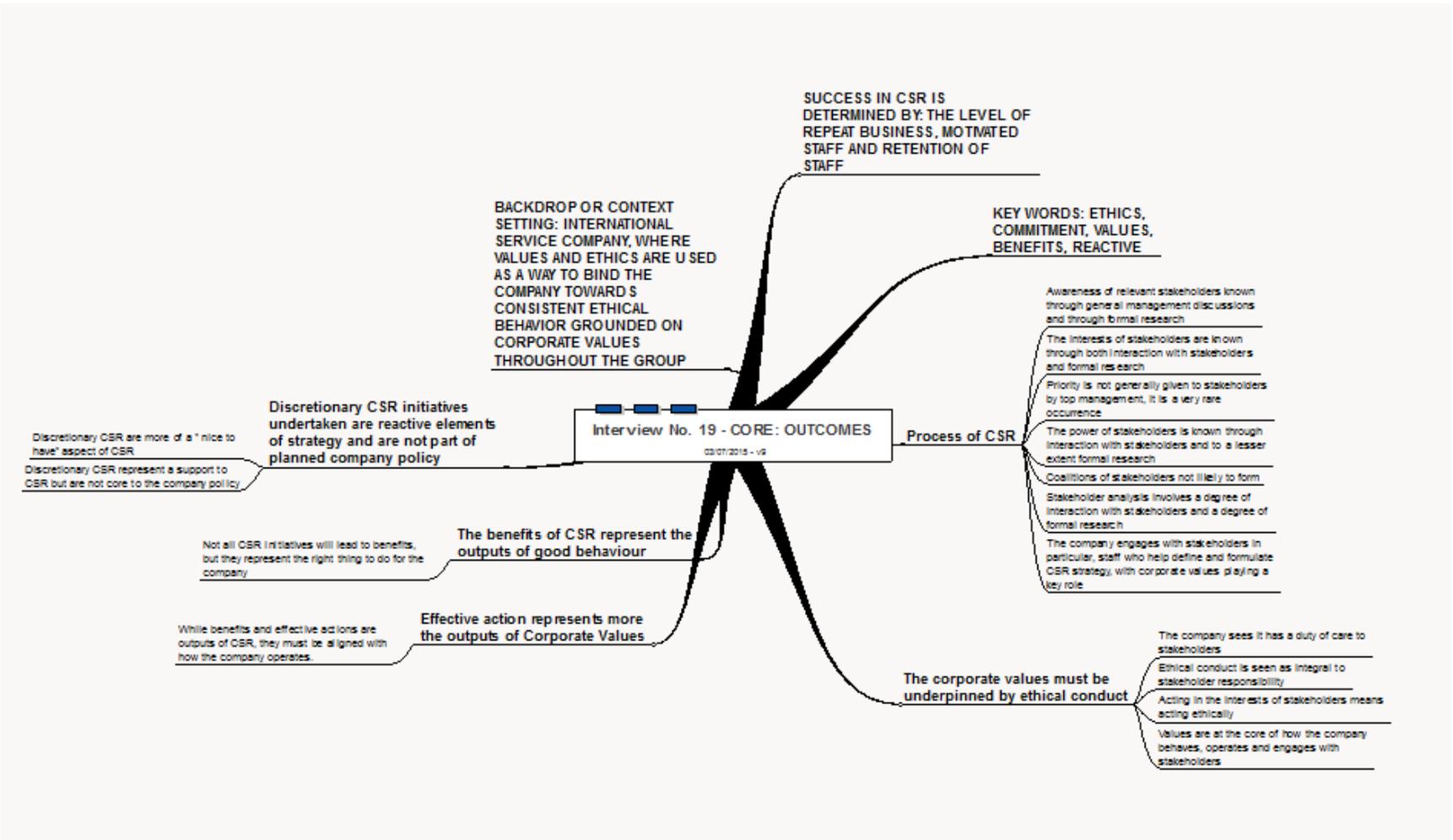
Theme Profile 2: Outcomes (only) Focus

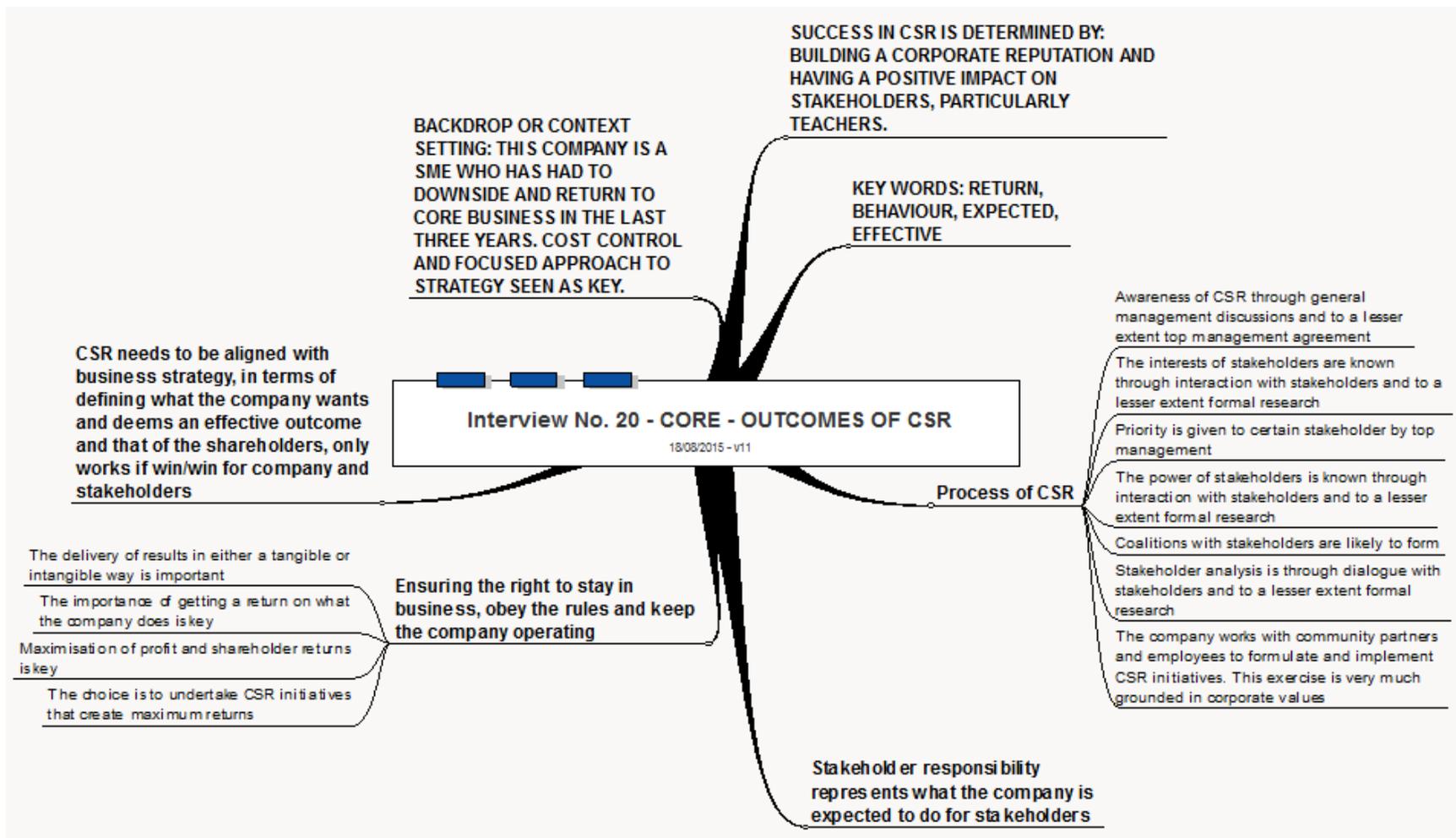
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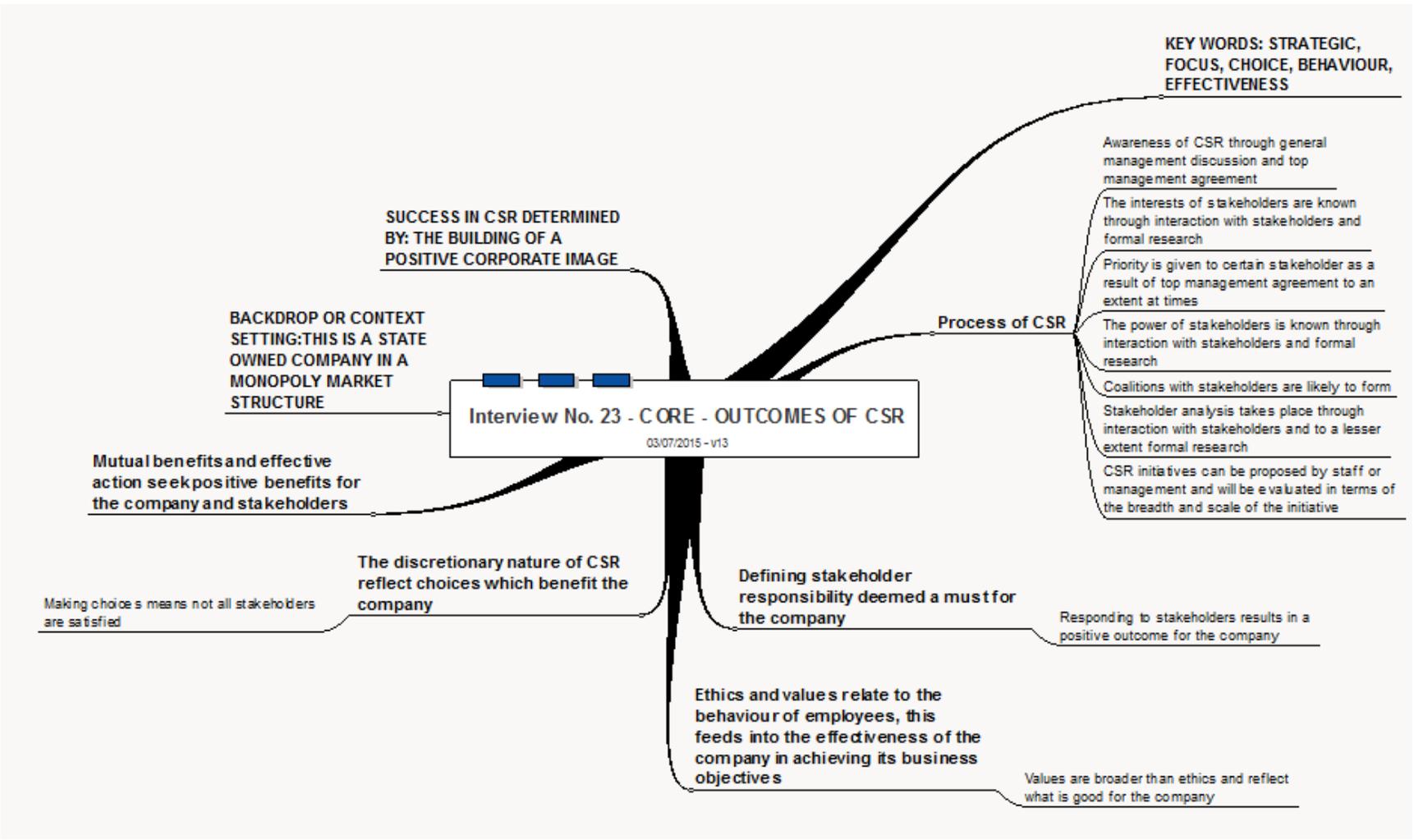
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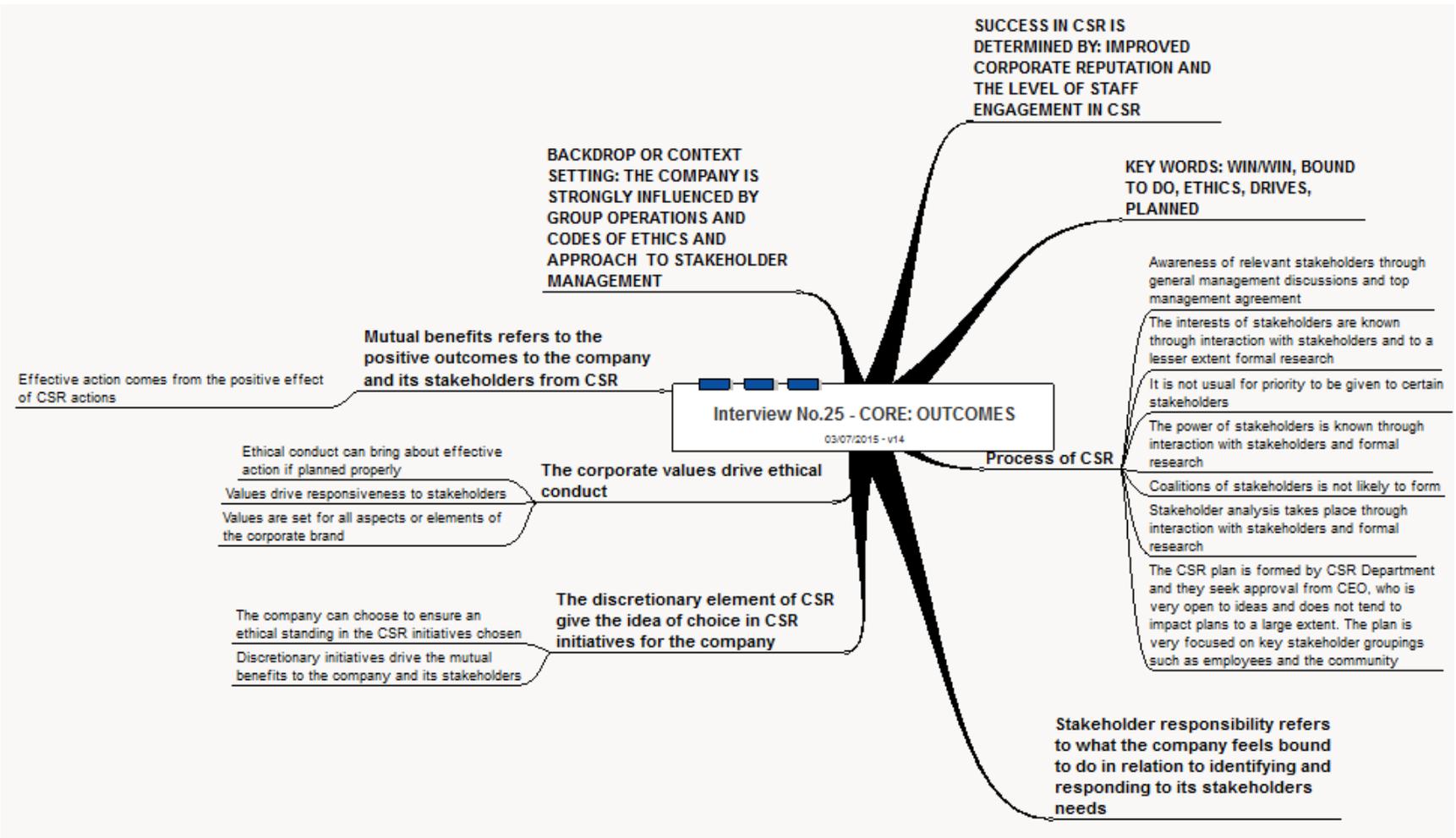


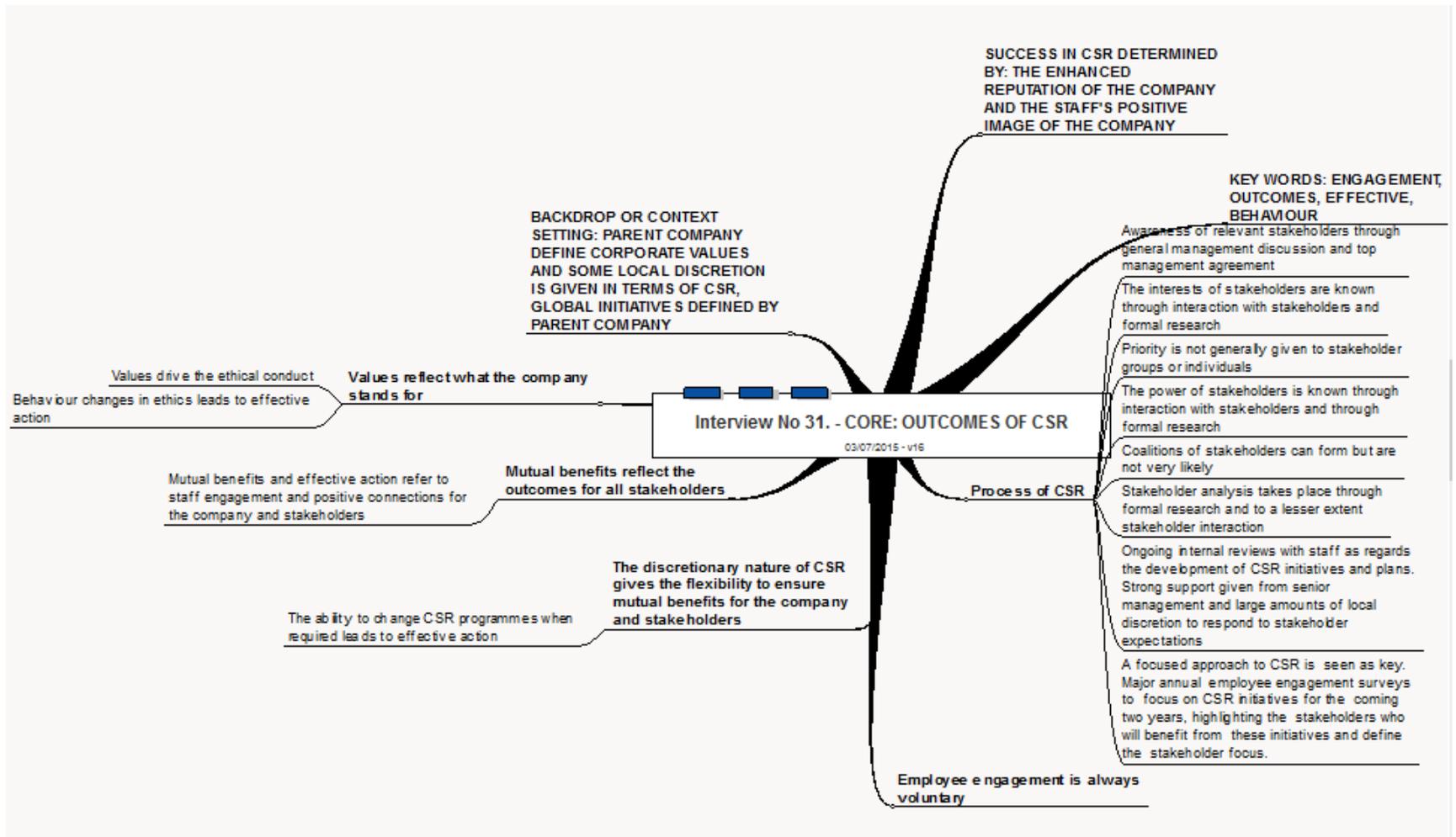








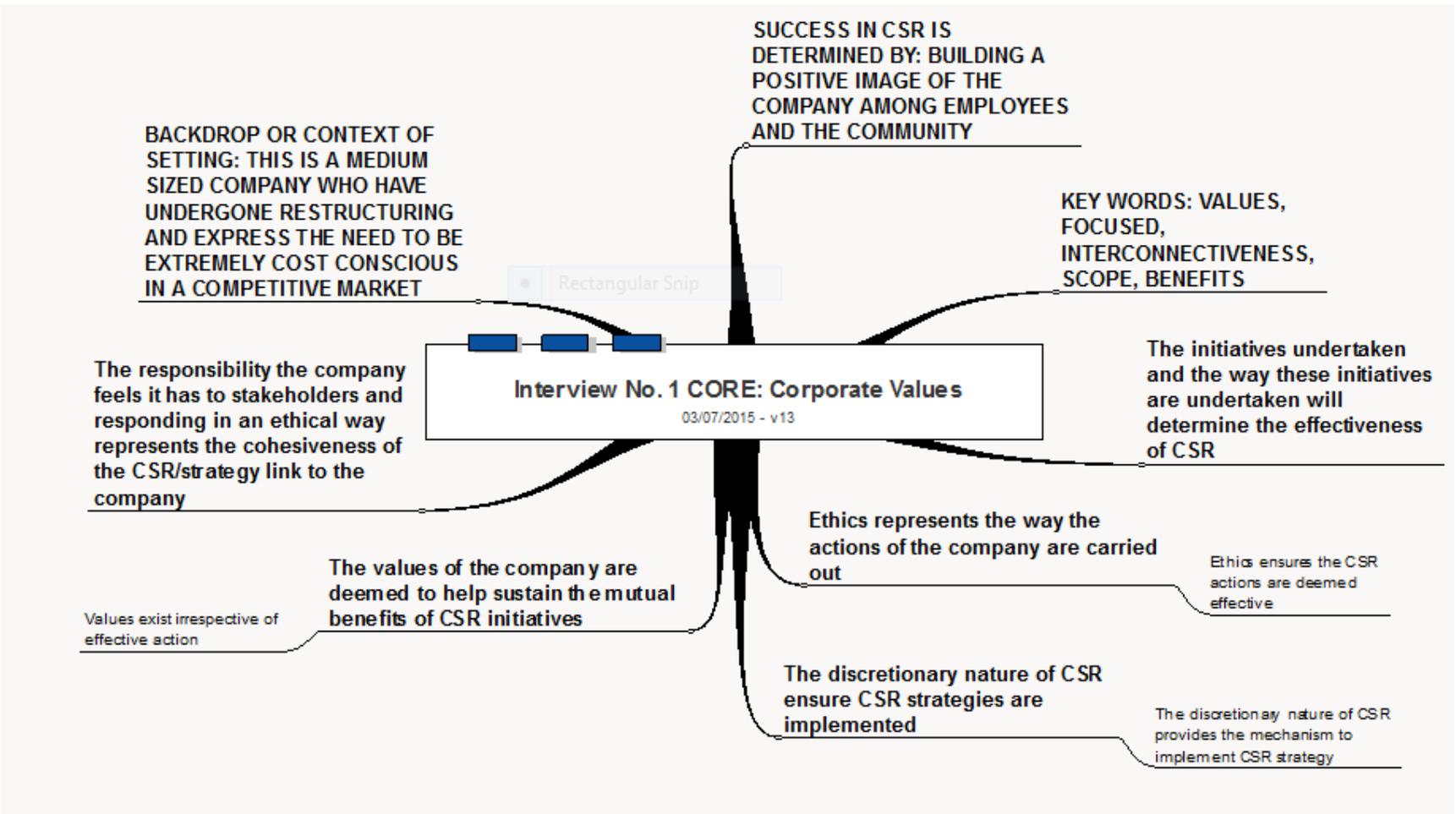


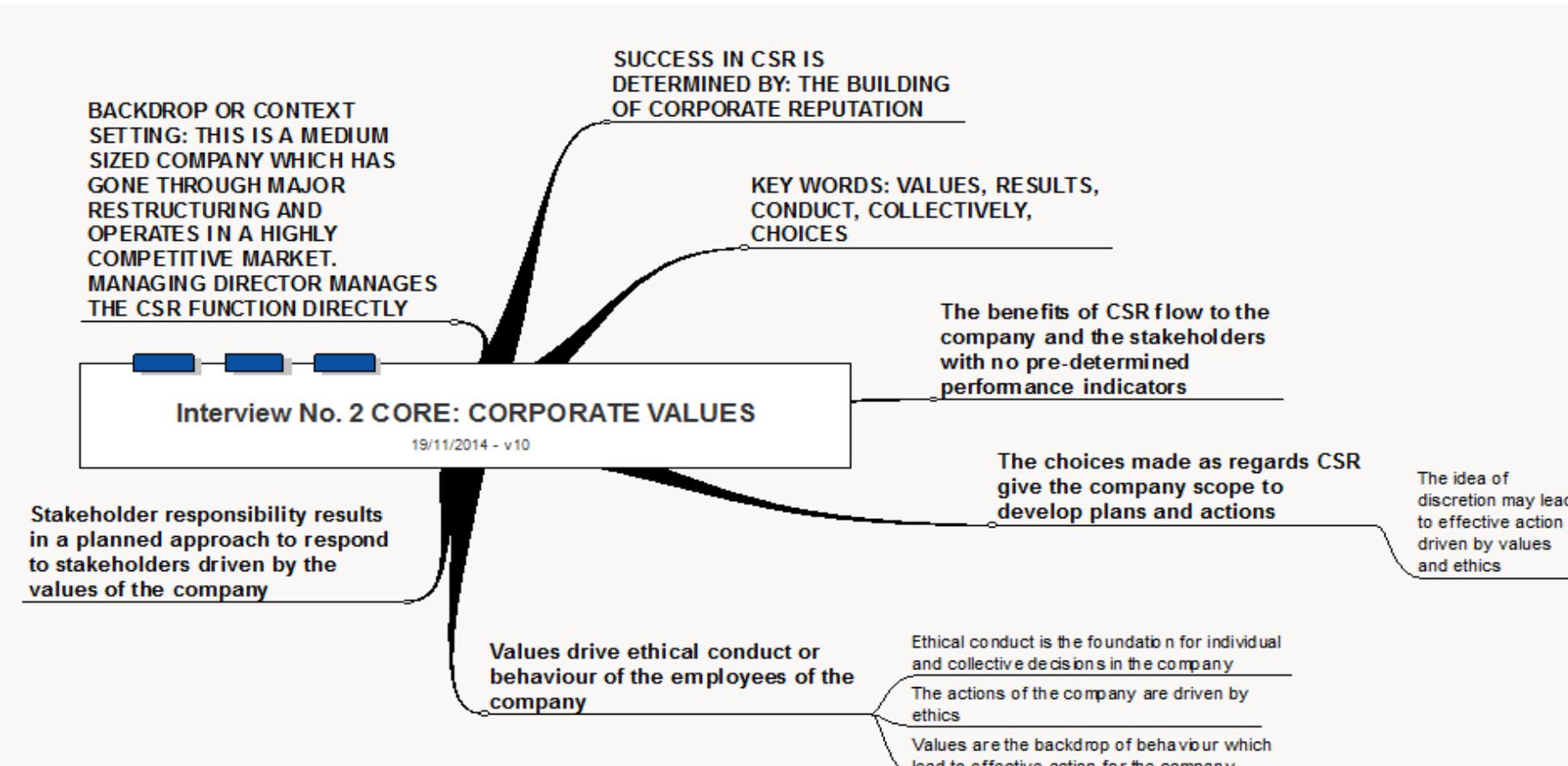


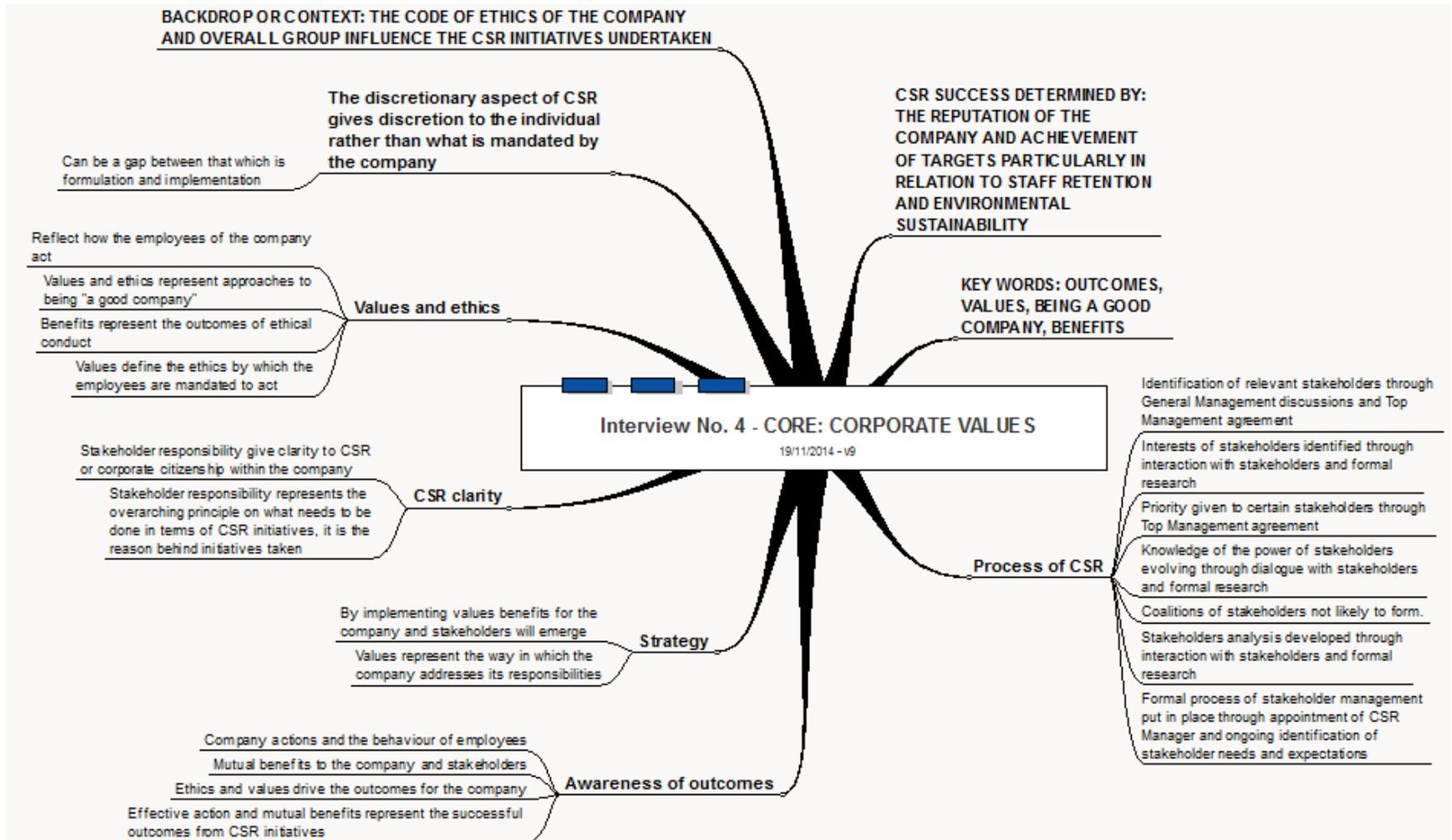
Theme Profile 3: Values Focus

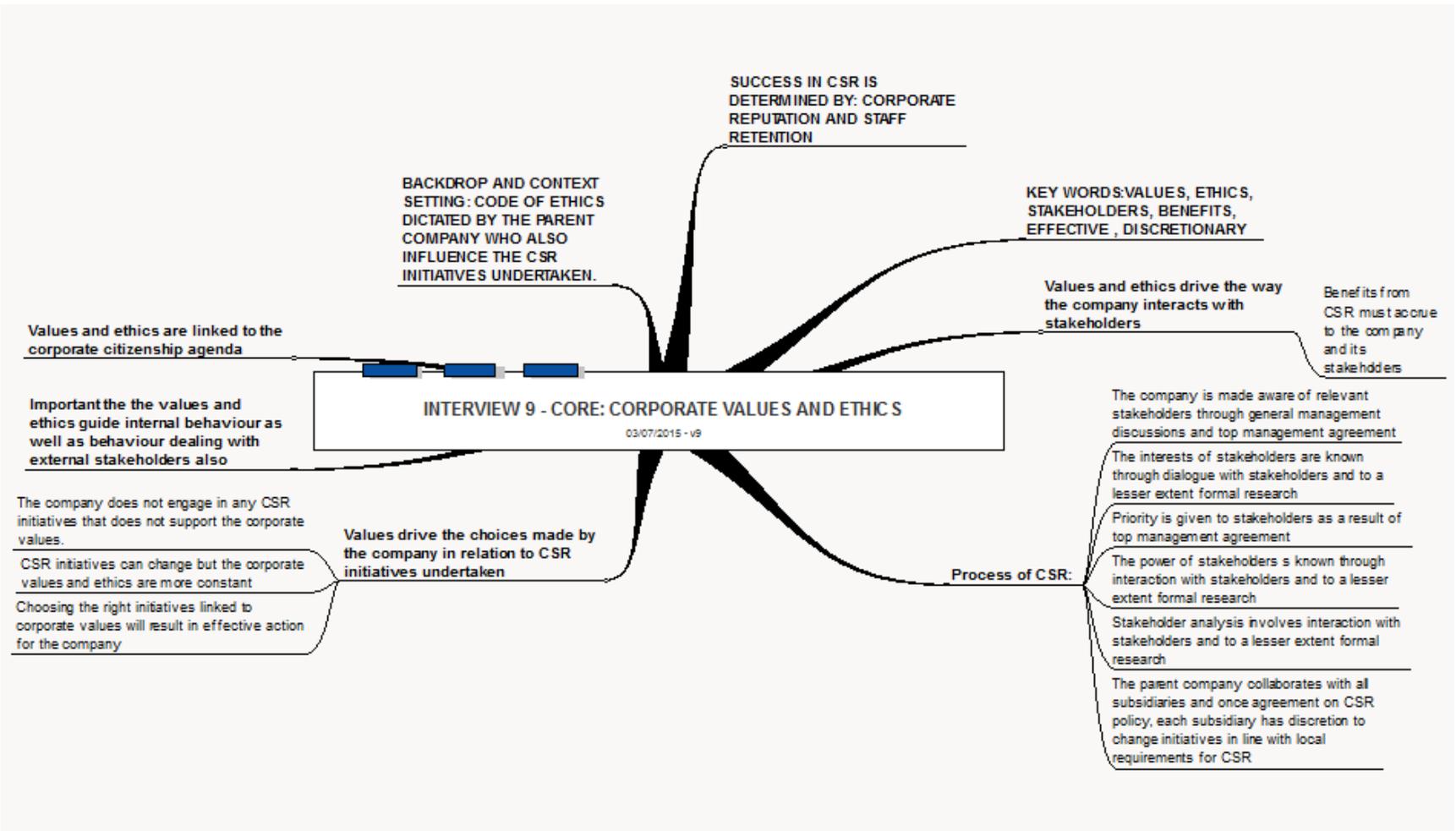
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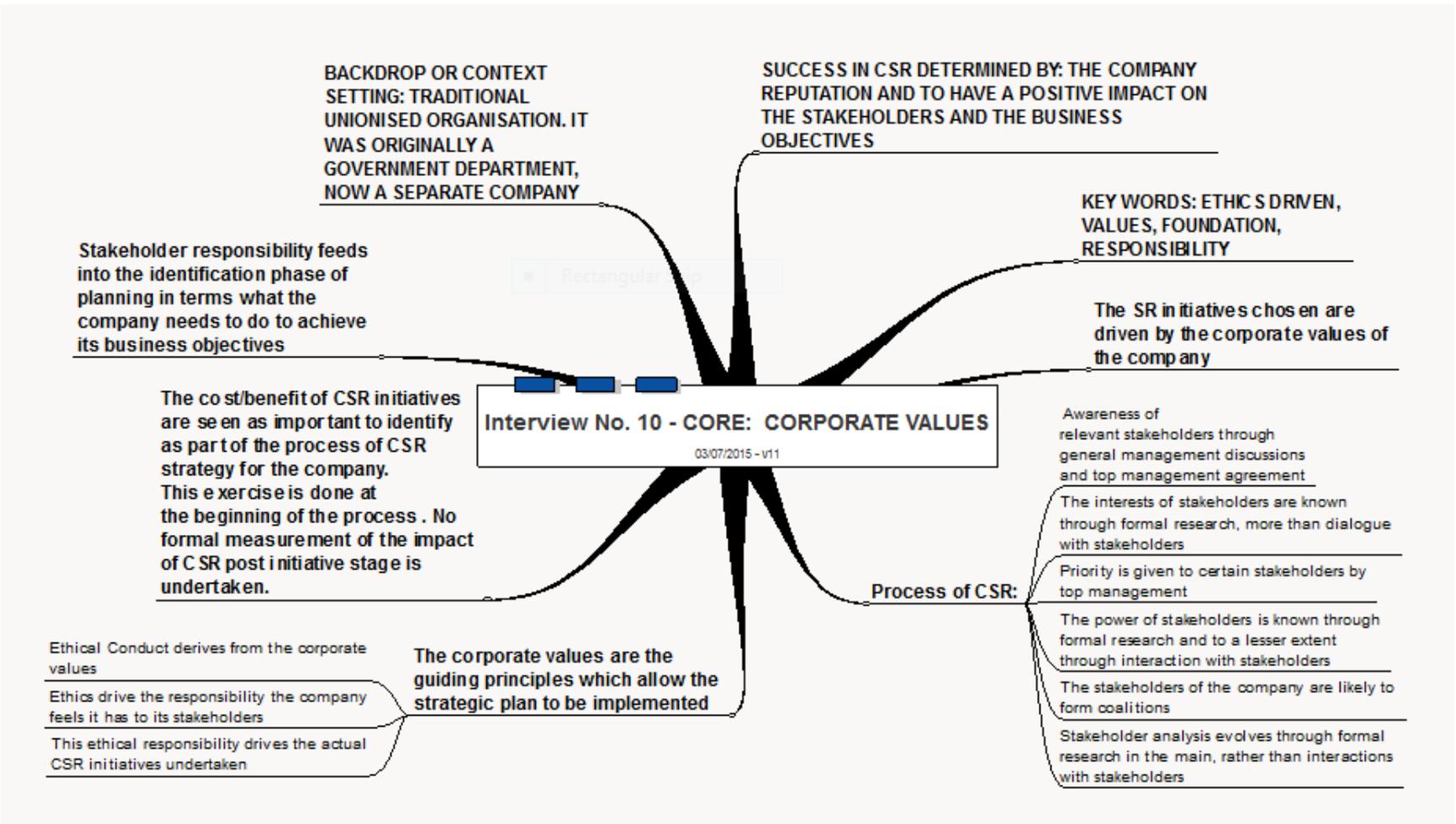
1,2,4,9,10,12,21

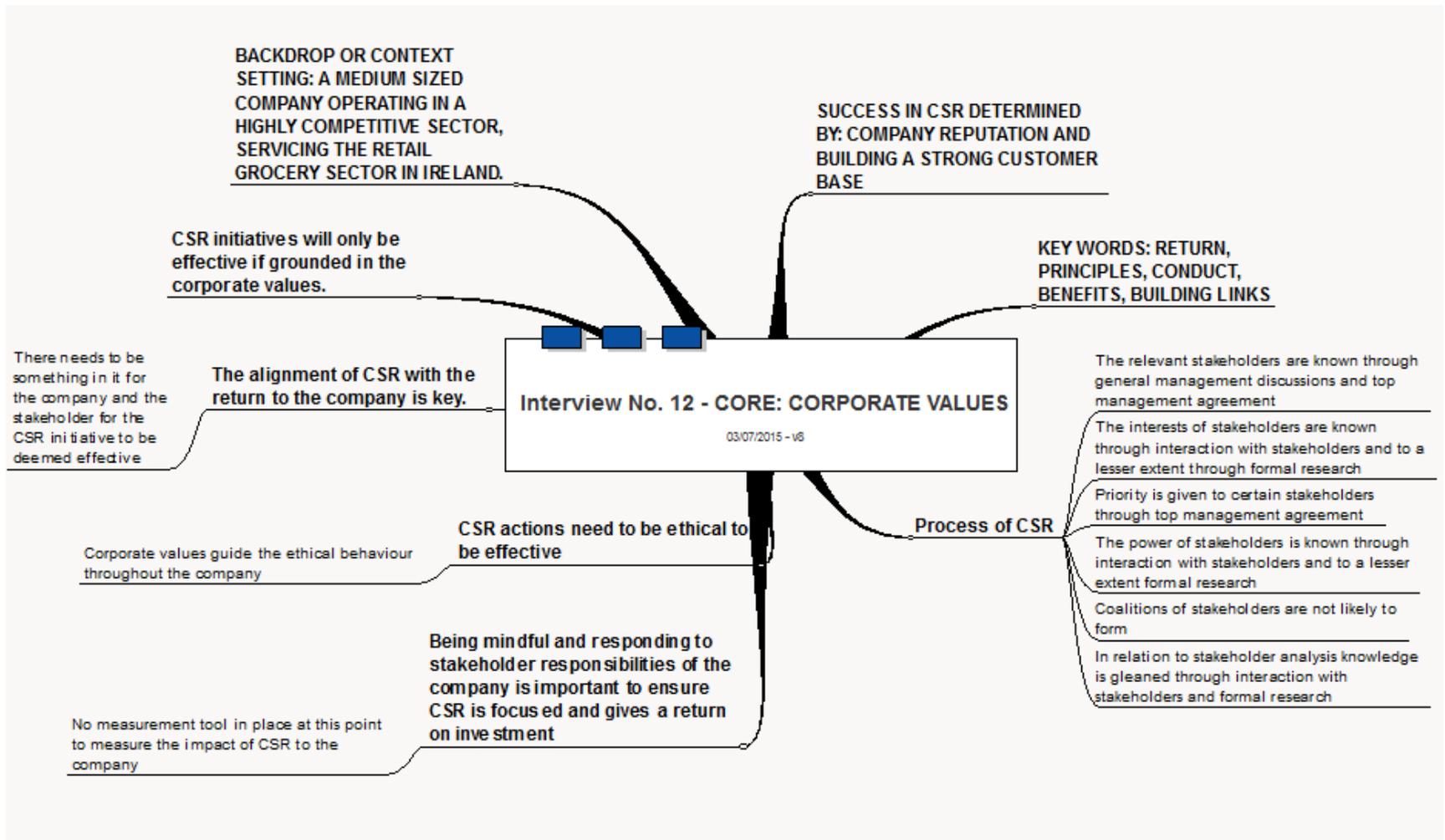


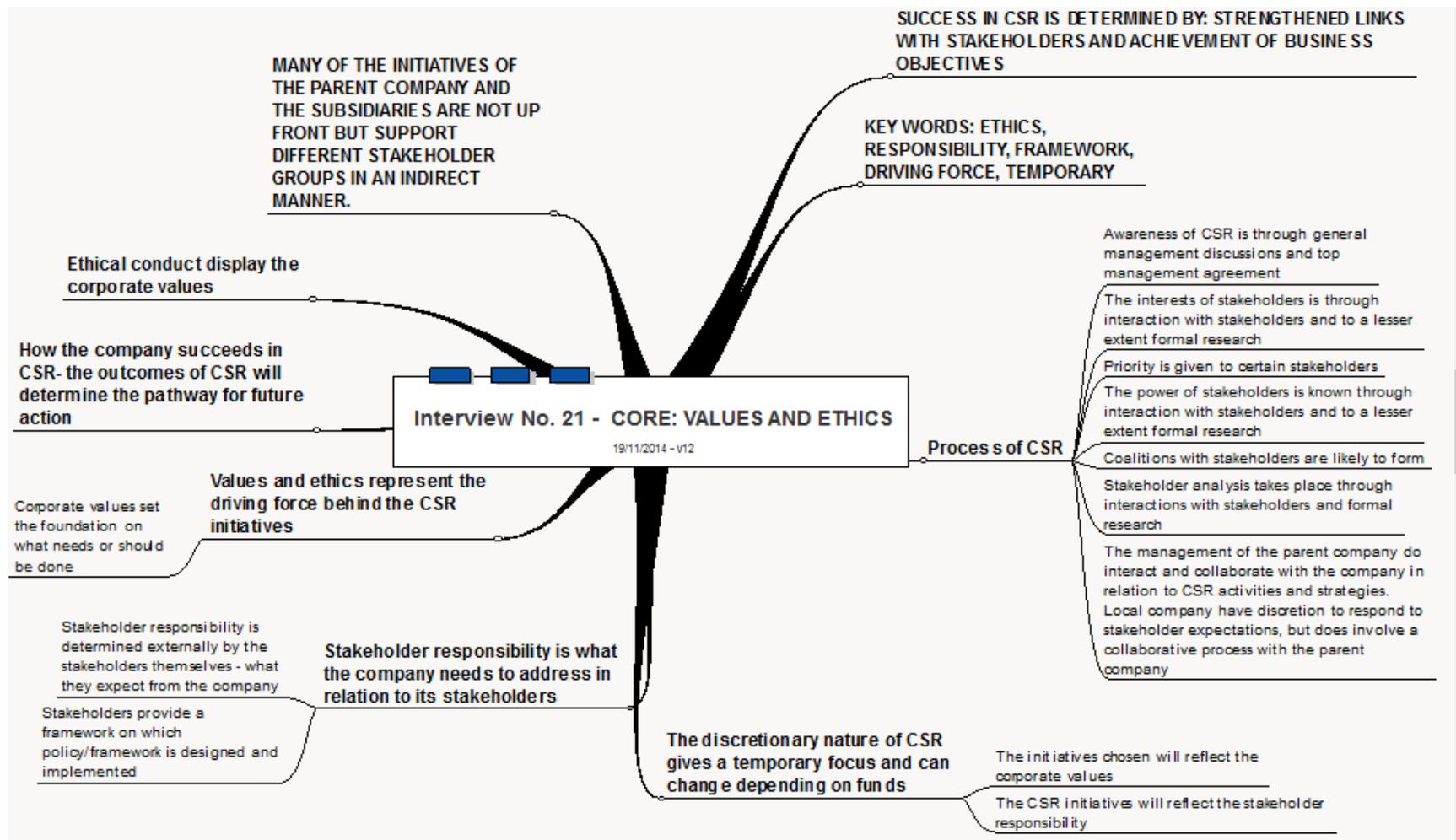








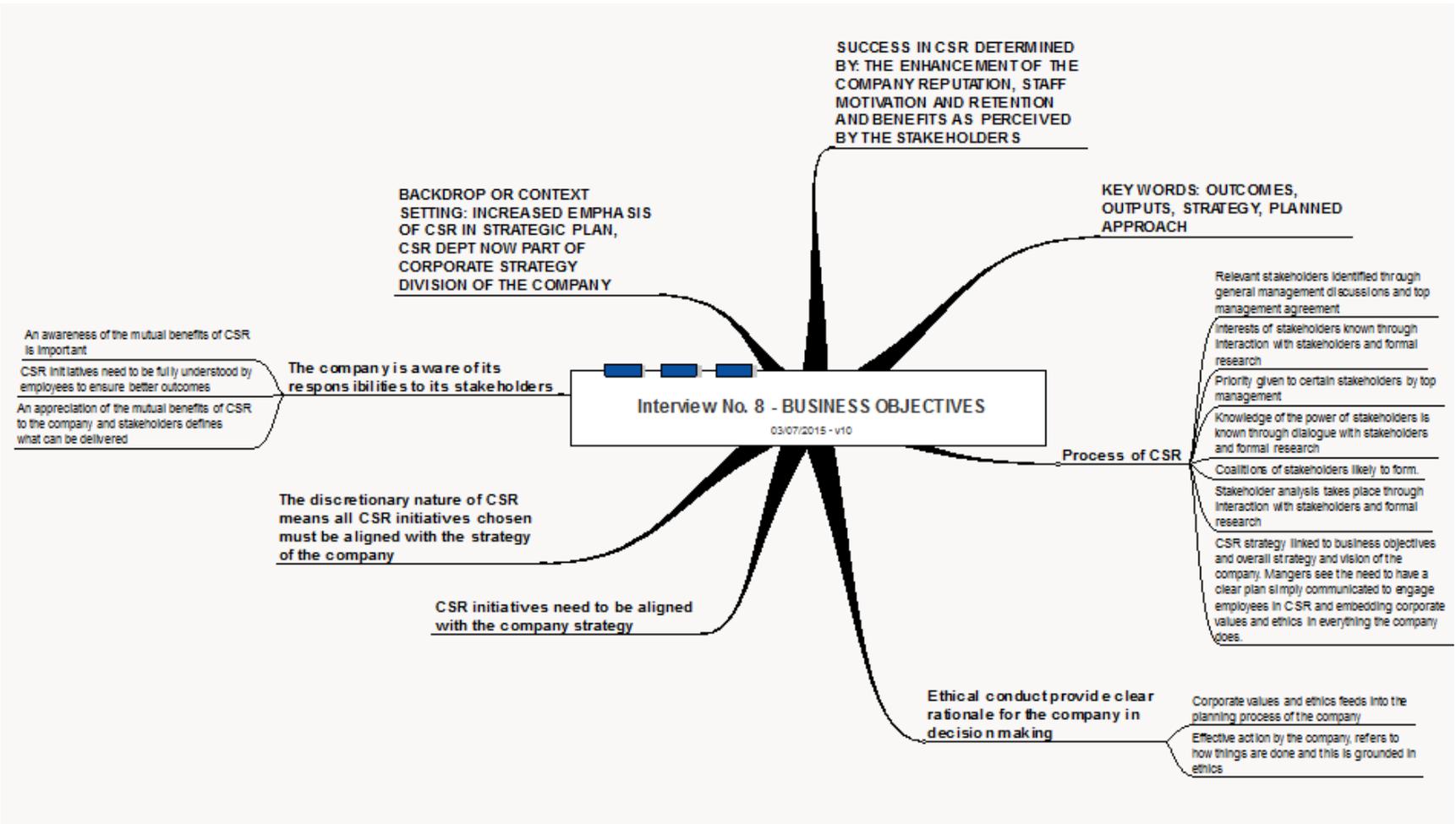


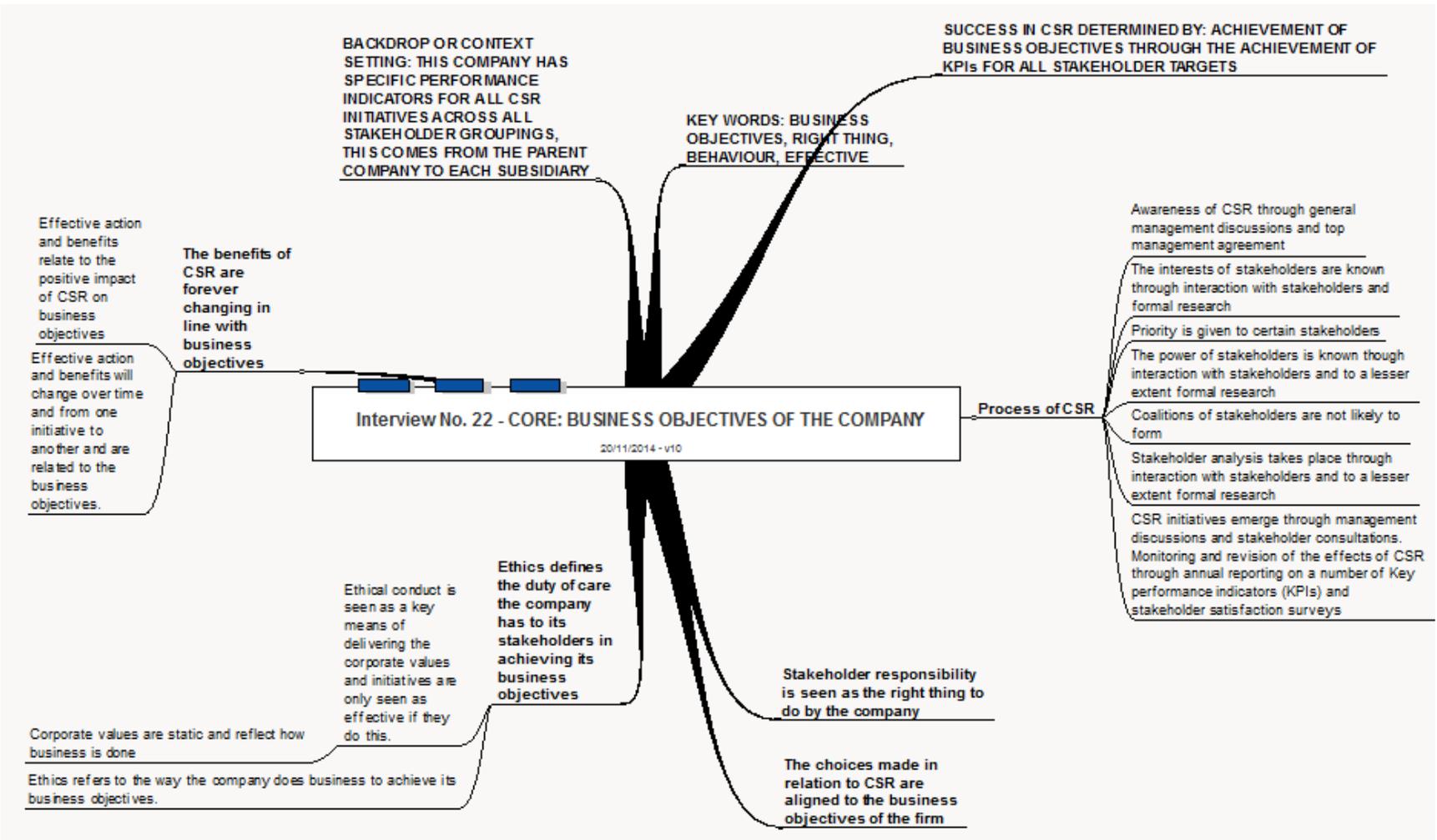


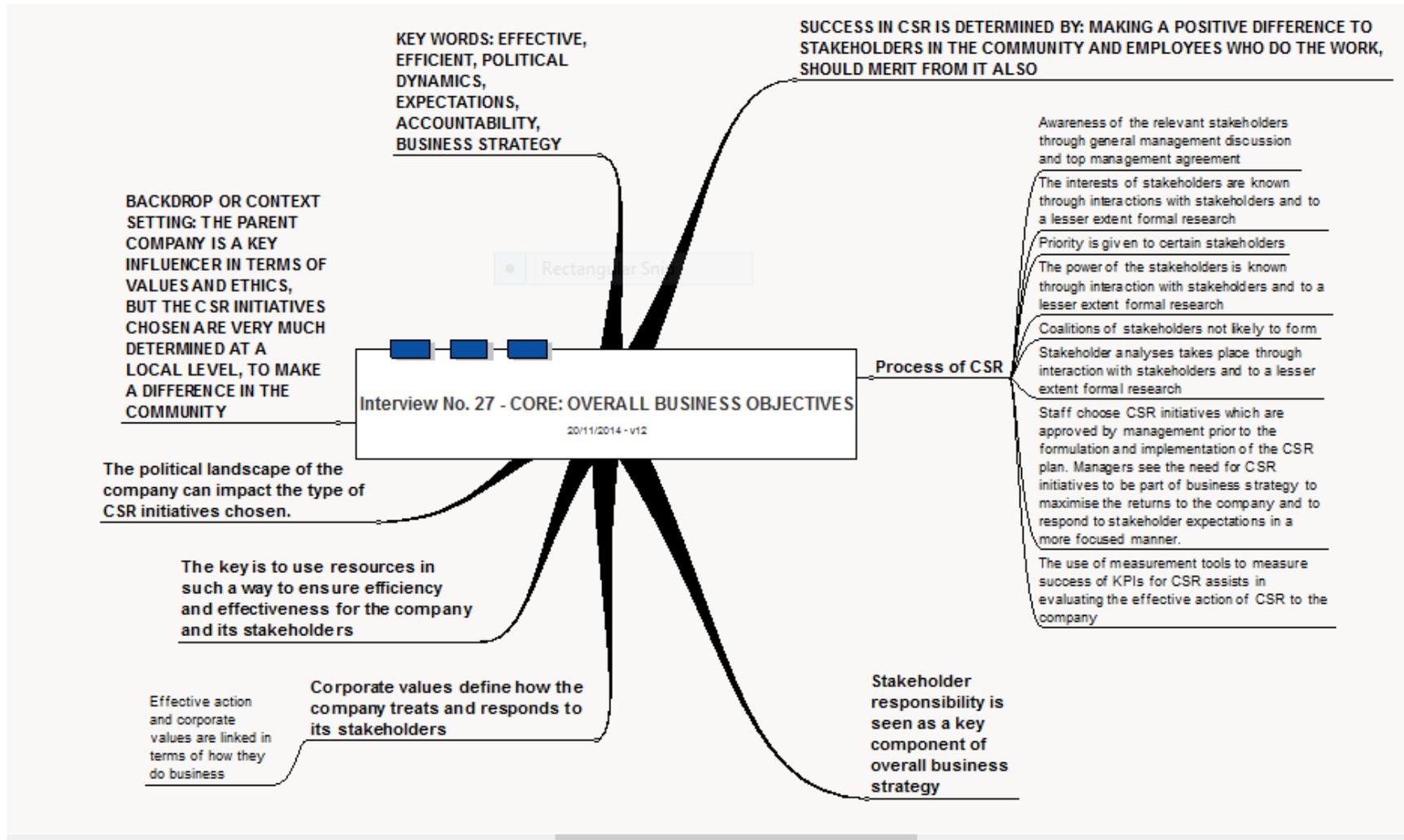
Theme Profile 4: Business Objectives Focus

Related mind maps Interview numbers:

8, 22, 27







Appendix 20 Key Words from the thirty one Repertory Grid Interviews

Interview 1 Values Focused Interconnectiveness Scope Benefits	Interview 2 Values Results Conduct Collectively choices	Interview 3 Effective Beneficial Conduct Decisions	Interview 4 Outcomes Values Being a good company Benefits	Interview 5 Positive impact Win/win Positive outcomes	Interview 6 Partnership Interlinking Outcomes Guiding Principles
Interview 7 Community Collaboration Participation Responsible Behaviour Positive outcomes	Interview 8 Outcomes Outputs Strategy Planned approach	Interview 9 Values Ethics Stakeholders Benefits Effective Discretionary	Interview 10 Ethics driven Values Foundation Responsibility	Interview 11 Outcome Guidelines Motivating Values Consistency Linked	Interview 12 Return Principles Conduct Benefits Building links
Interview 13 Win/win Wide span Positive outcomes Values Behaviour	Interview 14 Engagement Conduct Community Employee experience	Interview 15 Benefits Reactive Obligation Behaviour	Interview 16 Responsibility Principles Alignment Assessment	Interview 17 Positive outcomes Responsibility Gain Conduct	Interview 18 Relationship Behaviour Right fit Identification Choices
Interview 19 Ethics Commitment Values Benefits reactive	Interview 20 Return Behaviour Expected Effective	Interview 21 Ethics Responsibility Framework Driving force Temporary	Interview 22 Business objectives Right thing Behaviour Effective	Interview 23 Strategic Focus Choice Behaviour Effectiveness	Interview 24 Desired outcomes Conduct Specific Principles Can change
Interview 25 Win/win Bound to do Ethics Drives Planned	Interview 26 Win/win Accountability Quick response Effective Challenge Ethics	Interview 27 Effective Efficient Political dynamics Expectations Accountability Business Strategy	Interview 28 Foundation Results Duty of care Proactive Behaviour Choice	Interview 29 Guiding principles Choice Reputation Engagement Goal Behaviour Effectiveness	Interview 30 Flexibility Foundation Accountability Results Duty of care Behaviour
Interview 31 Engagement Outcomes Effective Behaviour					

Source: Compiled by author from results of Repertory Grid Interviews

Appendix 21 The CSR/strategy Interpretative Guide applied to the 31 interviews

Interview Number			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
THE PURPOSE OF CSR																																			
Classical Typology	Classical Interpretation	Interpretative Guide																																	
Element 1: Stakeholder Responsibility	What is important is to show the company is operating within the law and is demonstrating this perhaps in terms of CSR reports and publications and is been seen to do the right thing by its stakeholders. Profit maximization is paramount, but, in terms of CSR activities and involvement, the firm must get the greatest return on investment for what it does. The firm will only engage in CSR activities as long as it is seen to be necessary and/or profitable.	Legal/ regulatory awareness as to the minimum requirements.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
		Stakeholder specification	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
		Trade off / advantage - responsibility and performance.			✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		✓			✓		✓			✓	✓	✓	✓	✓	✓	✓	
		Maximum return on investment.	✓		✓	✓			✓	✓	✓			✓	✓		✓	✓		✓			✓		✓				✓	✓					
		Profit maximization.	✓		✓	✓					✓				✓		✓				✓			✓							✓				
		Identification of the level of CSR	✓	✓	✓											✓								✓											

	<p>CSR which is deemed proper, desirable and appropriate to its stakeholder groups. The key being to not exceed that level and be and be conscious of the cost/benefit impact of all CSR activities undertaken by the firm.</p> <p>The benefits will also change over time and need to be evaluated in the context of the firm and the environment in which they operate.</p>																																
		Consistent approach to the evaluation of benefits to firm.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		Benefits in terms of profit and return an investment are key.	✓		✓	✓	✓	✓	✓	✓			✓	✓	✓		✓	✓															
		The idea of stakeholder perception of the benefits to them is equally important.			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		To appreciate that the benefits will change over time and need to be	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

	<p>problem arises that there may be a gap in what is agreed as a code of ethics and deemed policy and how the ethical standing turns into action or remains as policy. While there may have been a participative approach in formulating the ethical policy the implementation may not follow from this. This can arise as formulation and implementation are split, they may be carried out by different groups. The issue that can arise is that ambiguity maybe at the heart of the consensus.</p>																																	
		<p>Ethical standing is important and a given for the organization.</p>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		<p>The formulation of a code of ethics is a straightforward exercise for the firm.</p>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
		<p>The implementation of a code of ethics is more problematic.</p>																																

	<p>standing as a distinctive competency at least. The evolutionary school would take this on board as markets are buying into it. The market decides through its market leaders the type of behaviour and ethical benchmark of the firm. The key issue here is that evolutionists are seen to be ethical having for example ethical code of conduct maybe followed by an ethical helpline etc., so, while they make the correct sounds, the implementation may not be as forceful.</p>																																	
		<p>Highlighting of the firm's ethical standing may be seen as a distinctive competency.</p>											✓																					
		<p>If the market perceives ethics as important, it will be highlighted by the firm.</p>											✓																					
		<p>The market and market leaders decide the behaviour and</p>																																

Appendix 22 Predominant strategy school, process of CSR and theme profile for each manager interviewed

Interview Number	Predominant Strategy School	Predominant Process of CSR	Predominant Theme Profile
1	Classical	Deliberate	Values
2	Unknown	Unknown	Values
3	Systemic	Deliberate	Outcomes/stakeholders
4	Systemic	Deliberate	Values
5	Systemic	Deliberate	Outcomes/stakeholders
6	Processual	Emergent	Outcomes
7	Systemic	Deliberate	Outcomes/stakeholders
8	Classical	Deliberate	Business Objectives
9	Classical	Deliberate	Values
10	Systemic	Deliberate	Values
11	Classical	Deliberate	Outcomes/stakeholders
12	Systemic	Deliberate	Values
13	Evolutionary	Emergent	Outcomes/stakeholders
14	Systemic	Deliberate	Outcomes/stakeholders
15	Systemic	Deliberate	Outcomes/stakeholders
16	Systemic	Deliberate	Outcomes/stakeholders
17	Processual	Emergent	Outcomes
18	Systemic	Deliberate	Outcomes/stakeholders
19	Processual	Deliberate	Outcomes
20	Systemic	Deliberate	Outcomes
21	Systemic	Deliberate	Values
22	Classical	Deliberate	Business Objectives
23	Systemic	Deliberate	Outcomes
24	Systemic	Deliberate	Outcomes/stakeholders
25	Processual	Emergent	Outcomes
26	Systemic	Deliberate	Outcomes/stakeholders
27	Classical	Deliberate	Business Objectives
28	Systemic	Deliberate	Outcomes/stakeholders
29	Systemic	Deliberate	Outcomes/stakeholders
30	Systemic	Deliberate	Outcomes/stakeholders
31	Processual	Emergent	Outcomes

Source: compiled by author from Repertory Grid Results