

**MANAGERIAL DECISION-MAKING PROCESS IN CORPORATE SOCIAL
RESPONSIBILITY (CSR)**

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By

KIRTI TYAGI

Research Guide

Dr. PRITA D. MALLYA

Associate Professor

VVMs Shree Damodar College of Commerce & Economics

Margao

Department of ManagementStudies

Goa University

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Dedicated to
CSR enthusiasts

“CSR has caused not only economists to study ethics but also biologists to study economy...”

- Schouten & Remme (2006)

TABLE OF CONTENTS

Chapter	Content	Page No.
	ABSTRACT	xii
	STATEMENT OF ORIGINAL AUTHORSHIP	xiii
	CERTIFICATE	xiv
	PUBLICATIONS	xv
	ACKNOWLEDGMENTS	xvi
	LIST OF TABLES	xvii
	LIST OF FIGURES	xviii
	LIST OF ABBREVIATIONS	xx
1	INTRODUCTION	1
1.1	Purpose	1
1.2	Background of the Study	1
1.2.1	Introduction to CSR	1
1.2.2	Managers' Role in CSR Decision-Making	2
1.2.3	The Sensemaking Process	3
1.2.4	CSR in Developing Countries	3
1.3	Research Gaps	4
1.4	Research Objectives	4
1.5	Research Questions	4
1.6	Flow of the Thesis	5
1.7	Summary	6
2	REVIEW OF LITERATURE	7
2.1	Purpose	7
2.2	Defining CSR	7
2.2.1	What Constitutes CSR?	10
2.3	Terminology Issues	10
2.4	Varying CSR Practices	12
2.5	CSR in Research	14
2.6	Evolution of CSR	15

2.7	CSR Theories and Models	18
2.7.1	CSR Theories	18
2.7.2	CSR Models	24
2.8	The Business Case for CSR	31
2.8.1	Drivers of CSR	32
2.9	CSR and Stakeholder Management	32
2.10	The Decision-making Process	43
2.10.1	Defining Decisions	43
2.10.2	Typology of Decisions	44
2.10.3	The interdisciplinary framework of decision making	48
2.10.4	Decision-Making Theory	48
2.10.5	Individual Decision Making	48
2.10.6	Group Decision Making	49
2.10.7	Organizational Decision Making	49
2.11	Managerial Decision-making Process	50
2.11.1	Perspectives on Managerial Decision Making	50
2.12	Managerial Decision-making Process in CSR	53
2.12.1	Environmental Factors	54
2.12.2	Organizational Factors	55
2.12.3	Managerial Factors	57
2.13	Managerial Decision-making Process in CSR in Extant Literature	61
2.14	Values as Part of the Decision-making Process	65
2.15	Sensemaking	69
2.15.1	The Sensemaking Theory	70
2.15.2	The Sensemaking Process	71
2.16	Summary	75
3	SETTING THE CONTEXT	78
3.1	Purpose	78
3.2	CSR in a Developing Country Context	78
3.3	CSR in India	80

3.4	Background of Goa	81
3.5	Summary	82
4	METHODOLOGY	83
4.1	Purpose	83
4.2	Review of Methodology	83
4.2.1	Current Status of Methodology Used in CSR Research	83
4.2.2	Suggestions on the Use of Methodology for CSR Research	84
4.3	Why Qualitative Research?	84
4.4	Grounded Theory Methodology (GTM)	85
4.4.1	What is it?	85
4.4.2	Why GTM?	85
4.4.3	The Straussian Variant	85
4.4.4	Analytical steps in GTM	86
4.4.5	What is Coding?	88
4.4.6	Coding Techniques	88
4.4.7	Sampling in GTM	89
4.4.7.1	Theoretical Sampling	89
4.4.7.2	Purposive Sampling	90
4.4.7.3	Snowball Sampling	90
4.4.8	Pre-understanding & Theoretical Sensitivity	90
4.4.9	Other Features of GTM	91
4.4.10	GTM in Management	92
4.4.11	Sources of Data	92
4.5	Other Practical Considerations	94
4.5.1	Use of MS Word for Analysis	94
4.5.2	Interviews	95
4.5.3	Transcribing	96
4.5.3.1	Why Transcribe?	96
4.5.3.2	Types of Transcribing	96
4.5.3.3	What is Suitable for a Study based on GTM?	97
4.5.3.4	How to Transcribe?	97

4.5.3.5	Transcribing Conventions	97
4.6	Documentary Analysis	98
4.7	Operational Definition	99
4.8	Data Collection & Analysis	99
4.8.1	Interviews	100
4.8.2	Documents	104
4.8.3	The Coding & Categorization Process	107
4.8.3.1	Open & Axial Coding	107
4.8.3.2	Selective Coding	107
4.8.3.3	Constant Comparison	107
4.8.3.4	Sampling	108
4.8.3.4.1	Purposive Sampling	108
4.8.3.4.2	Theoretical Sampling	108
4.8.3.4.3	Snowball Sampling	109
4.8.4	Theoretical Saturation	114
4.8.5	Memos	114
4.8.6	Theoretical Sensitivity	114
4.8.7	The Research Process	116
4.9	Research Ethics	117
4.10	Summary	118
5	SUBSTANTIVE THEORY OF MANAGERIAL DECISION- MAKING PROCESS IN CSR	119
5.1	Purpose	119
5.2	Overview of the CSR Process in the Eight Firms Under Study	119
5.3	Overview of Codes and Categories	120
5.4	Theoretical Framework on Managerial Decision-Making Process in CSR	134
5.5	Category 1 - External Conditions	135
5.6	Category 2 - Internal Conditions	141
5.7	Category 3 - Strategic Alignment	152
5.7.1	Sub-category 1 - Approach	152

5.7.2	Sub-category 2 - Structure	160
5.8	Category 4 - Formulating	172
5.8.1	Sub-category 1 - Proactive Process	177
5.8.2	Sub-category 2 - Reactive Process	185
5.9	Category 5 - Implementing	190
5.9.1	Sub-category 1 - Employee Volunteering	190
5.9.2	Sub-category 2 - Partnering	209
5.9.3	Sub-category 3 - Monitoring	221
5.10	Category 6 - Assessing Impact	226
5.11	Category 7 - Facilitating	231
5.11.1	Sub-category 1 - Managerial Aspects	231
5.11.2	Sub-category 2 - Managing Relationships	243
5.12	Category 8 - Communicating	249
5.13	Summary	257
6	INTEGRATION OF THEORY WITH RELEVANT LITERATURE	262
6.1	Purpose	262
6.2	CSR & Strategy	262
6.2.1	What is Strategic CSR?	262
6.2.2	Why Strategic CSR?	263
6.2.3	Typologies of Strategic CSR	263
6.2.4	How is Strategic CSR Formulated and Implemented?	265
6.2.5	Strategic CSR Frameworks in Extant Literature	266
6.2.6	Social Issues vs. Social Responsibility	270
6.3	CSR & Compliance	270
6.4	Organizational Resources	272
6.5	CSR – A PR or HR Domain?	273
6.6	The Role of HR in CSR	274
6.7	Integrating CSR with Employee Engagement	278
6.8	Employee Volunteering	280
6.8.1	Why do Employees Volunteer?	282

6.8.2	Types of Employee Volunteering	282
6.8.3	Benefits of Employee Volunteering	282
6.8.3.1	For the Community	282
6.8.3.2	For the Company	283
6.8.3.3	For the Employees	284
6.8.4	Antecedents and Consequences of Employee Volunteering	284
6.8.5	Designing and Implementing an EVP	284
6.8.6	Impure Volunteering	285
6.8.7	Volunteer Demographics	286
6.9	Partnering	286
6.9.1	Definitions	287
6.9.2	Characteristics of a Partnership	287
6.9.3	Why Partner?	288
6.9.4	Partner Selection	288
6.9.5	Partnership Design and Implementation	291
6.9.6	Evolution of Partnership	291
6.9.7	Challenges	292
6.9.8	Success Factors	293
6.10	Managing Relationships with Stakeholders	294
6.10.1	Trust	294
6.10.2	The Impact of CSR Activity Upon the Relationship with Stakeholders	294
6.11	Managerial Aspects affecting CSR Decision Making	296
6.11.1	Past Experience	296
6.11.2	Personal Values	296
6.11.3	Networking	297
6.11.4	S-O-R Theory	297
6.12	Communication in CSR	297
6.12.1	Communicating with Employees	298
6.12.2	Reporting	298
6.12.3	CSR Communication in India	299
6.12.4	Balanced CSR Communication	299

6.12.4.1	Instrumental	300
6.12.4.2	Relational	300
6.12.4.3	Constitutive	300
6.13	Summary	302
7	CONCLUSION	304
7.1	Purpose	304
7.2	Theoretical Underpinning	304
7.3	Concluding Remarks	304
7.4	Evaluation of the Research	306
7.5	Academic Contribution	310
7.6	Managerial Implications	311
7.7	Future Research	311
7.8	Limitations	312
7.9	Summary	312
	REFERENCES	314
	APPENDICES	327
A.1	Initial Interview Questions	327
A.2	Memo on Interview Questions	328
A.3	General Set of Modified Interview Questions for CSR In charge	329
A.4	Probing Interview Questions for CSR In charge	330
A.5	Interview Questions for HOD	331
A.6	Interview Questions for the GM	332
A.7	Interview Questions for L&D Manager, Hotel 3	332
A.8	Letter along with Questions sent to the 2 CSR Professionals for Conducting Telephonic Interview	333
A.9	Letter given to organizations seeking permission for doing research	335
A.10	Sample Coding 1	339
A.11	Sample Coding 2	347

A.12	Sample Coding 3	352
A.13	Sample Elaborate Memo 1	363
A.14	Sample Elaborate Memo 2	364
A.15	Sample Constant Comparison Process 1	367
A.16	Sample Constant Comparison Process 2	369

ABSTRACT

This research focuses on the micro-social phenomenon in managerial decision-making process in corporate social responsibility (CSR). Sensemaking process was considered as the base and the cognitive, linguistic, and conative processes used by managers are explained in detail by way of substantive theory. This theory is a result of 26 interviews with 21 managers - 3 telephonic and 18 face to face - responsible for CSR decision making from 8 publicly listed organizations from different industry and with different ownership structures in the state of Goa in India – 4 hotels, 2 IT manufacturing firms, 1 automobile manufacturing firm, 1 chemical manufacturing firm. In addition CSR related data from documents of these organizations, both internal and external were analysed. Qualitative approach was adopted to study the decision-making process. Interview and document data was analysed using Grounded Theory Methodology (GTM). Strategic alignment emerged as the central category which pulled all the other categories. The extent of strategic alignment of CSR in an organization determined the degree to which the CSR decision-making process was proactive and structured.

Key words:Corporate Social Responsibility, Decision-making process, Strategy

STATEMENT OF ORIGINAL AUTHORSHIP

I state that the work contained in this doctoral thesis entitled “*Managerial Decision-making Process in Corporate Social Responsibility (CSR)*” is my original contribution and has not been previously submitted for any other degree at any other higher education institution. To the best of my knowledge, the present doctoral thesis contains no material previously published or written by another person except due reference is made.

Kirti Tyagi

(Research Student)

Place: Department of Management Studies, Goa University

Date: 8th July 2019

CERTIFICATE

This is to certify that the Ph.D. thesis titled “*Managerial Decision-making Process in Corporate Social Responsibility (CSR)*” original research work carried out by *Ms. Kirti Tyagi* under my guidance, at the Department of Management Studies, Goa University, Research Centre – VVMs Shree Damodar College of Commerce & Economics.

This dissertation or any part thereof has not previously formed the basis for the award of any other Degree, Diploma, Fellowship or similar other titles.

Dr. Prita D. Mallya

(Research Guide)

VVMs Shree Damodar College of Commerce & Economics,
Department of Management Studies,
Goa University,
Goa, India.

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LIST OF TABLES

Table No.	Title of the Table	Page No.
2.1	CSR Definitions	9
2.2	Phases of CSR Evolution	17
2.3	Theoretical Classifications of CSR	19
2.4	Utilitarian, Managerial, and Relational Theories of CSR	22
2.5	CSR Theories and Related Approaches	22
2.6	Categorization of Decision Characteristics	45
2.7	Typology of Decision-making Models	46
2.8	Integration of Wood (1991 a, b) and Carroll's (1979) CSP Model	62
4.1	Details of the Interviews Conducted	102
4.2	Internal Documents Analysed	105
4.3	External Documents Analysed	106
4.4	Overview of Interviews and Documents Analysed	106
4.5	Profile of Organizations from which Managers were Interviewed	110
5.1	List of 128 Codes Placed Against their Respective Categories, Sub-Categories, and Properties & Dimensions	121
5.2	Conditions and Consequences of Categories	129
5.3	Definitions of Categories & Sub-Categories	131
6.1	Possible CCI Areas Corresponding to HRM Domains	274
6.2	CSR and Role of HR/IHR	277
6.3	Three Models of Employee Engagement through CSR	279
7.1	Organizational Moral Development and Stakeholder Orientation	306

LIST OF FIGURES

Figure No.	Title of the Figure	Page No.
2.1	CSP Model by Carroll (1979)	24
2.2	Waddock & Cochran (1985) CSP Model	26
2.3	Wood (1991) CSP Model	26
2.4	The Reoriented CSP Model	29
2.5	The Three Domain Model of CSR	31
2.6	Qualitative Classes of Stakeholders	36
2.7	Phases of Stakeholder Dialogue and Filters	39
2.8	Stakeholder Dialogue: Levels of Engagement	41
2.9	The Decision-making Process	43
2.10	Interdisciplinary Framework of Decision Making	48
2.11	Broad Representation of Environmental, Organizational, and Managerial Factors Influencing CSR Decision Making	54
2.12	Framework for CSR Decision-making Process	60
2.13	Framework for Design and Implementation of CSR	63
2.14	CSR Decision-making Theory in Sports Organization	64
2.15	Value Attunement	68
2.16	CSR: Dimensions of the Sensemaking Process	73
4.1	The Grounded Theory Process	93
4.2	Purposive, Theoretical, and Snowball Sampling Used in the Research	113
4.3	The Research Process	116
5.1	Substantive Theory of Managerial Decision-Making Process in CSR	134
5.2	Employee Volunteering	209
6.1	Jarzabkowski's (2005) Strategization Model	267
6.2	Planning Process of CSR Strategic Action	268
6.3	The Framework for the Integration of CSR into Business Processes	269
6.4	CSR Evaluation Framework	271
6.5	A Typology of HRD Interventions to Address CSR/CS Behavioural Barriers in Organizations	276
6.6	Basic Framework of CSR and CESR	281

6.7	Partnership Formation: Organizational Fit	289
6.8	Partnership Selection for Co-creation of Value	290
6.9	A Model for Understanding Stakeholder Responses to CSR	295
6.10	CSR Management: ‘the inside-out approach’	301
6.11	A Model of CSR Communication: Expert and Endorsed Communication Processes	302

LIST OF ABBREVIATIONS

Abbreviation	Full Form
BSEs	Boundary Spanning Employees
CEO	Chief Executive Officer
CR	Corporate Responsibility
CSR	Corporate Social Responsibility
CS	Corporate Sustainability
CSP	Corporate Social Performance
CSEV	Company Sponsored Employee Volunteering
CESR	Corporate Employee's Social Responsibility
ESBV	Employee Skills-Based Volunteering Programs
EV	Employee Volunteering
EVP	Employee Volunteering Program
GRI	Global Reporting Initiative
HR	Human Resource
HRD	Human Resource Development
HRM	Human Resource Management
IHR	International Human Resource
MoU	Memorandum of Understanding
NBS	National Business System
NGOs	Non Governmental Organizations
PR	Public Relations
RBV	Resource Based View
S-O-R Theory	Stimulus-Organism-Response Theory
SAAR	Social Accountability, Auditing and Reporting
TMTs	Top Management Teams

CHAPTER 1

INTRODUCTION

1.1 PURPOSE

The purpose of this Chapter is to give an overview of the study. A brief background has been given on the aspects of Corporate Social Responsibility (CSR) that are the focus of this study: an introduction to CSR, the manager's role in CSR decision making, overview of the sensemaking process and the status of CSR in developing countries.

This provides the base for the research gaps, research objectives, and research questions.

1.2 BACKGROUND OF THE STUDY

1.2.1 Introduction to CSR

CSR originated in North America and eventually spread all over the world in a span of twenty years (Lockett et al., 2006). It has been implemented by many European companies and other countries as well (Habisch et al., 2005; Welford, 2005; cited in Preuss et al., 2009). Garriga & Melé (2004) cited in Preuss et al. (2009) states that although CSR research in Europe is in its early stages, it is on the rise.

Over the years CSR has acquired a notable place in business, academics, and research alike (Lockett et al., 2006; Davies & Crane, 2010) and “*is emerging as a key issue in international business.*” (Bakan, 2004; Werther & Chandler, 2005; cited in Kim & Scullion, 2013).

CSR is no longer a new concept (Carroll, 1991; Crane & Matten, 2004; Moon, 2002 cited in Albareda et al., 2007) nor is it an option in today's business world (McCallum et al., 2013); it is fast becoming “*normative*” common sense (Barkay, 2012). CSR and CS (Corporate Sustainability) are well acknowledged concepts in research (Montiel, 2008; Orlitzky et al., 2003; cited in Garavan et al., 2010).

Corporate sustainability is gaining a lot of attention by governments and companies alike. It is about being cognizant of “*people, planet, and profit*”, also referred to as the 3P approach (Srinivasan & Talib, 2016).

As per the European Commission there are five major categories of CSR activities which are integrated with business activities in consultation with stakeholders (Cooke & He, 2010); workforce activities, environmental activities, marketplace activities community activities, company leadership, vision and values.

In the last twenty years, there has been an increasing level of interest in CSR by managers and critics alike. Habisch et al. (2005) & Vogel (2005) cited in Preuss et al. (2009) attribute this to two factors:

- a) Political changes in industrialized countries have changed the dynamics of power with respect to national governments; large MultiNational Companies are becoming difficult to control and many social problems are mushrooming.
- b) The general public has become more aware about issues and it is now not possible to take civil society for granted.

Other factors such as pressure from external forces like media, technological revolutions, etc. have led to increased expectations from businesses with respect to their role in society (Preuss et al., 2009).

Apart from CSR there is also a concept of CSiR - Corporate Social Irresponsibility. Greenwood (2007) suggests CSR exists along a continuum – responsible (taking care of all stakeholders) to irresponsible (concerned only about powerful stakeholders). Others have argued that although responsibility and irresponsibility are related constructs, they are distinct and thus should not be considered as opposite ends of the same continuum (Kotchen & Moon, 2011; Mattingly & Berman, 2006; Oikonomou et al., 2012; Strike et al., 2006; cited in Ormiston & Wong, 2013).

1.2.2 Managers' Role in CSR Decision Making

Wood (1991a) stated that managers are 'moral actors'. Despite all the organizational policies in place, managers do have discretion in their actions.

According to the Upper Echelons Theory, managers act differently, bringing their judgements into practice. Managers' behaviour is based upon their "*experiences, personalities, and values*" (Hambrick & Mason, 1984; Hambrick, 2007; cited in Chin et al., 2013). "*Values are strong mechanisms that shape actions.*" (Triandis, 1995 cited in Waldman et al., 2006).

It is important to recognize the values that managers rely upon for decision making in order to understand the CSR practice of an organization (Pant & Lanchman, 1998; Agle et al., 1999; cited in Waldman et. al., 2006).

Top managers are primarily responsible for perceiving institutional and organizational areas of CSR and their embedment (Logsdon & Yuthas, 1997).

1.2.3 The Sensemaking Process

Sensemaking is about how managers think, discuss, and act toward their stakeholders and the world at large (Ring & Rands, 1989 cited in Basu & Palazzo, 2008).

Sensemaking can occur before decision making (Taylor & Van Every, 2000 cited in Angus-Leppan et al., 2010) or it may follow decision making (Maitlis, 2005 cited in Angus-Leppan et al., 2010).

Basu & Palazzo (2008) developed the dimensions of the sensemaking process to understand the CSR decision-making process; cognitive, linguistic, and conative. The authors say that in order to assess CSR outcomes it is not sufficient to assess CSR activities – “*analysing CSR by examining CSR*” can lead to misleading results because it does not reflect the real reasons for taking up CSR activities, and there can be manipulations in CSR reporting as well. This was the first attempt to understand CSR from a process perspective.

The sensemaking process helps understand the managerial decision-making process better (Angus-Leppan et al., 2010).

1.2.4 CSR in Developing Countries

Mainstream literature in CSR generalises the CSR experience of North America or Western Europe (Khan & Thomsen, 2011).

Many models and frameworks of CSR have been developed but all in the context of developed countries. Some researchers claim that the CSR system of developed countries like the US and the UK can be adapted to developing countries (Dumitrescu & Simionescu, 2014). Other researchers however, state that this is not possible on account of differences in culture, competencies, and strategic opportunities available. For example Lindgreen et al. (2009) cited in Dumitrescu & Simionescu (2014) criticised the CSR framework used in developed countries, for its non-applicability in developing countries.

Therefore there should be a country specific model for CSR. Framework development is a major issue in developing countries (Dumitrescu & Simionescu, 2014).

1.3 RESEARCH GAPS

- a) Wood (2010) recommends linking CSR with other domains in order to take research in CSR forward. Wood (2010) also contends that very little research has been made in linking the decision making process with the field of CSR. This study seeks to fill this gap.
- b) Most of the research in CSR is content-based than process-based (Anagnostopoulos et al., 2014). This study seeks to study the CSR decision-making process phenomenon in depth.
- c) There is little research in CSR in a developing country context. Developing country dynamics affect CSR in a different way than in developed countries; thus it is important to understand and develop a CSR framework for a developing country (Jamali & Mirshak, 2007; Dumitrescu & Simionescu, 2014; Gugler & Shi, 2008).
- d) CSR has not been understood from a micro level (Aguinis & Glavas, 2012).
- e) Sensemaking analysis at the individual level is missing in the CSR field (Brickson, 2007; Campbell, 2006, cited in Basu & Pallazo, 2008).
- f) The managerial decision-making process in CSR is a black box. The cognitive processes of decision makers have not been studied (Wang et al., 2015).

1.4 RESEARCH OBJECTIVES

- a) To understand the managerial decision-making process in CSR formulation and implementation.
- b) To develop a substantive theory on managerial decision-making process using sensemaking process in CSR formulation and implementation.

1.5 RESEARCH QUESTIONS

How do managers use the sensemaking process for CSR decision-making?

- a) How do managers use cognitive processes for CSR decision-making?
- b) How do managers use linguistic processes for CSR decision-making?
- c) How do managers use conative processes for CSR decision-making?

1.6 FLOW OF THE THESIS

Chapter 2 contains the Review of Literature. It covers the relevant literature on CSR, CSR in research, evolution of CSR, CSR theories and models, CSR and stakeholder management. It also covers literature on the decision-making process in general, narrowing to managerial decision-making process, and managerial decision-making process in CSR. The literature on the role of values in decision-making has been discussed in a separate section. The chapter then shifts focus to literature in the area of the sensemaking theory and process.

Chapter 3 takes chapter 2 forward, and sets the context of this research. It covers extant literature on CSR in a developing country context, CSR in India. Also included is a brief background of the State of Goa in which the study is conducted.

Chapter 4 is on the Research Methodology adopted in the study. It begins with a review of methodology in the field of CSR and then goes on to justify the use of qualitative research and Grounded Theory. Practical aspects of research such as conducting and transcribing interviews, analysing documents has been described. The Grounded Theory Methodology (GTM) and how it has been used in the research has been explained. Application of GTM in term of coding, categorizing, and theoretical sampling has been put forward. The Chapter ends with a section on research ethics.

Chapter 5 describes the final outcome of this research – substantive theory on managerial decision-making process in CSR. The categories and sub-categories are explained with the use of interview snippets.

Chapter 6 integrates the substantive theory with extant literature and presents a discussion on the theory.

Chapter 7 provides the underpinning of the theory to deontology. Concluding remarks are provided by stating the link of the substantive theory with broad CSR frameworks in literature. The research has been evaluated against Lincoln & Guba (1985) cited in Anagnostopoulos (2014) criteria. Feedback from managers on the practicality of the theory developed, also called member checking has been provided. Lastly, this concluding chapter lists the academic and managerial implications of the study, highlights the scope for future research, and also gives the limitations of the research.

1.7 SUMMARY

CSR originated in the US in 1950s and has now gained world-wide importance.

Although managers have to follow corporate guidelines and be in tune with organizational values, they do bring in their own cognition and values and thus use their discretion in making decisions relating to CSR.

The Sensemaking process helps in understanding how managers think, discuss, and act when making decisions. It helps in capturing the micro-social processes.

How managers make CSR based decisions has not been studied. Whatever little sensemaking research has been done is at the organizational, not at the individual level.

The CSR framework is well developed in advanced countries, but not in developing countries. Developing countries need a separate framework, largely due to huge cultural differences.

The objective of this research is to develop a substantive theory on managerial decision-making process in CSR by understanding the cognitive, linguistic, and conative processes used by managers in CSR decision making.

CHAPTER 2

REVIEW OF LITERATURE

2.1 PURPOSE

The purpose of this chapter is to present a review of the literature in various aspects of CSR, such as the various definitions of CSR, the terminology issues in CSR, the varying CSR practices, the status of research in CSR, evolution of CSR, the various CSR models and theories, the business case for CSR, and CSR and stakeholder management.

The chapter also includes literature regarding the decision-making process, the managerial decision-making process, the managerial decision-making process in CSR, the role of values in managerial decision making, the sensemaking theory and the sensemaking process in CSR.

2.2 DEFINING CSR

“CSR has a long and diverse history in literature.”(Carroll, 1999).

CSR has been a subject of research in management for more than 45 years (Wood, 2010). As per Whitehouse (2006) CSR has been researched for 70 years. Yet to date scholars have not come to a consensus about a common definition of CSR. CSR does not have a paradigm of its own (Crane et al. 2008, Grafstrom & Windell, 2011 cited in Kraus & Brtitzelmaier, 2012; Preuss et al., 2009; Carroll, 1979; Bhattacharya & Sen, 2004; Crowther & Capaldi, 2008 cited in Cooke & He 2010). It is an Essentially Contested Concept (ECC). It appears unlikely that CSR will get a common definition even in the future (Okoye, 2009 cited in Kraus & Brtitzelmaier, 2012).

“One concern regarding CSR research is the lack of clarity with respect to the definition and dimensionality of the construct.”(Rowley & Berman, 2000; McWilliams et al., 2006; cited in Yang et al., 2013).Defining CSR is a complex task (Sheehy, 2014 cited in Kumar et al., 2016). Its definition has been changing in meaning and practice (Secchi, 2007; Lee, 2008; cited in Ismail, 2009).

According to Russell (2010) cited in Kraus & Brtitzelmaier (2012) academic definitions of CSR are highly theoretical and conceptual. Definitions of CSR are highly varied; most of them refer to action beyond legal requirements (CE2001 cited in Vuontisjarvi, 2006;

McWilliams & Siegel, 2001; Aguilera et al., 2007; Carroll, 2008 cited in Gond et al., 2010).

Society for Human Resource Management (SHRM, 2007: vii) cited in Yang et al. (2013) defines CSR as “*the commitment by organizations to balance financial performance with contributions to the quality of life of their employees, the local community and the society at large*”.

Davis (1973) cited in Jamali & Keshishian (2008) defined CSR as “*the firm’s consideration of, and response to issues beyond the narrow economic, technical, and legal requirements of the firm ... [that leads to the accomplishment of] social benefits along with the traditional economic gains which the firm seeks.*”

Vos (2003) defines CSR as, “*the obligations or duties of an organization to a specific system of stakeholders*”.

Lantos (2001) cited in Jamali & Keshishian (2008) classified CSR as per the nature of the activities into the following:

- a) Obligatory versus voluntary
- b) Purpose (whether to benefit shareholders, other stakeholders, or all) of CSR activities that corporations practice (ethical, altruistic, and strategic).

Wood (2010) stated that defining CSR as an activity only for external stakeholders is underestimating its potential; CSR is much more than that.

Dahlsrud (2006) (cited in Kraus & Brtitzelmaier, 2012) – analysed 37 CSR definitions. Dahlsrud found that environment as a CSR aspect did not receive much attention in these 37 definitions. It is only when one delves deeper into these definitions that one finds environment and social aspects of CSR embedded. These aspects have been used haphazardly in definitions. It is almost impossible to come out with an impartial definition of CSR.

Table 2.1 presents a list of nine such definitions.

Table 2.1: CSR Definitions

Sr. No.	Scholar Name	Definition
1	Bowen, 1953	“What responsibilities to society may businessmen reasonably be expected to assume?” [CSR] refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action, which are desirable in terms of the objectives, and values of our society. “Interest in politics, in the welfare of the community, in educations, in the “happiness” of its employers and, in fact, in the whole social world about it. Therefore, business must act justly as a proper citizen should.”
2	Frederick, 1960	“Social responsibility in the final analysis implies a public posture toward society’s economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms.”
3	Sethi, 1975	“Social responsibility implies bringing corporate behaviour up to a level where it is congruent with the prevailing social norms, values, and expectations of performance.”
4	Carroll, 1975	“The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time.”
5	Drucker, 1984	“... the proper social responsibility of business is to tame the dragon, that is to turn a social problem into economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, into wealth.”
6	Wood, 1991	The basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities.
7	McWilliams and Siegel, 2001	“Situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by

		law.”
8	Kotler and Lee, 2005	“Corporate Social Responsibility is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources.”
9	Hopkins, 2007	“CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner. ‘Ethically or responsible’ means treating stakeholders in a manner deemed acceptable in civilised societies. Social includes economic responsibility. Stakeholders exist both within a firm and outside – for example, the natural environment is a stakeholder. The wider aim for social responsibility is to create higher and higher standards of living, while preserving the profitability of the corporation, for people both within and outside the corporation.”

Source: adapted from Russell (2010), pp. 44-47 cited in Kraus & Brtitzelmaier, 2012, pp.284

2.2.1 What Constitutes CSR?

CSR essentially consists of five dimensions; economic, environmental, social, stakeholder, and volunteerism (Dahlsrud, 2006).

The voluntary aspect in CSR has remained intact over the years (Walton, 1967; Jones, 1980 cited in Carroll, 1999).

CSR is not just about philanthropy, but what the company does for the society (Bush, 2005; Makower, 1994; cited in Jamali & Mirshak, 2007).

The presence or absence of CSR activities in an organization is an indicator of whether it is ethically governed or not (Srinivasan & Talib, 2016).

2.3 TERMINOLOGY ISSUES

Many terms are used as a substitute for Corporate Social Responsibility, for example Corporate Sustainability, Corporate Responsibility, and Corporate Citizenship (Grafstrom & Windell, 2011 cited in Kraus & Brtitzelmaier, 2012). According to Wood (2010)

Corporate Social Responsibility, Corporate Social Responsiveness, Corporate Citizenship are all sister terms of Corporate Social Performance (CSP). CSR and CSP have been used interchangeably for the purpose of this research.

CSP is *“a set of descriptive categorizations of business activity, focusing on the impacts and outcomes for society, stakeholders, and the firm itself.”* (Wood, 1991a cited in Wood, 2010). Carroll (1979) cited in Wood (2010) prefers the term corporate social performance over corporate social responsibility as responsibility has a motivational connotation and cannot be measured easily. Waddock & Cragg (1985) cited in Wood (1999b) stated that CSP is associated with the amalgamation of social responsibility principles, social responsiveness process, and policies formulated to solve social problems.

Marrewijk (2003) cited in Kraus & Bratzelmaier (2012) stated that CSR and Corporate Sustainability are interchangeable terms, as both are associated with social and environmental initiatives taken by firms.

Corporate Social Responsiveness is *“the boundary spanning (or bridging) processes by which the firm connects itself to information, stakeholder, and issues.”* (Wood, 2010). Sethi (1979) cited in Wood (1991a) mentioned that responsiveness can replace responsibility.

However, Carroll (1979) cited in Wood (1991a) contended that responsiveness cannot replace responsibility, as company's may be responsive yet act in irresponsible ways. Wood (1990) cited in Wood (1991a) stated that responsiveness implies 'action with reflection' and is not a refinement over responsibility. Frederick (1978) cited in Wood (1991a) defined responsiveness as *“the capacity of a corporation to respond to social pressures.”* It refers to the 'how-to' component. It is complementary to, but cannot replace responsibility (Waddock & Cragg, 1985 cited in Wood 1991a).

Corporate Responsibility (CR) is defined by Griffiths (2004) cited in Whitehouse (2006) as *“the alignment of business values, purpose and strategy with the social and economic needs of customers, while embedding responsible ethical business policies and practices throughout the company”*. Whitehouse (2006) in her study based in UK, mentions that *“the term ‘Corporate Social Responsibility’ tends to locate the debate primarily in the social frame only and therefore inadequately addresses the importance of environmental sustainability; whereas the term ‘Corporate Responsibility’ appears to offer a more balanced formulation in this context.”*

2.4 VARYING CSR PRACTICES

CSR is perception oriented. Different societies perceive it differently, as the needs and expectations of every society differ, and firms have to respond accordingly (Werther & Chandler, 2006 cited in Kraus & Britzelmaier, 2012; Husted & de Jesus Salazar, 2006; McWilliams et al., 2006 cited in Fenwick & Beirema 2008). Therefore, CSR practices will differ in every society. This can be attributed to cultural differences and the relative importance given to a certain practice (SHRM, 2007:25 cited in Yang et al., 2013).

Yang et al. (2013) stated that this variation in culture is due to the resource availability or unavailability such as finances, size of the organization, local traditions, and society's stance towards various issues. It has been found that even company units and employees of an organization view CSR in varied ways (Hemingway & Mclagan, 2004 cited in Fenwick & Beirema, 2008). CSR practices differ in every industry, depending upon the peculiarity of that industry (Tuzzolino & Armandi, 1981).

CSR practice is grouped into seven categories (Crowther & Rayman-Bacchus, 2004; Hopkins, 2003; cited in Fenwick & Bierema, 2008); environmental sustainability, enhancing local community well-being, promoting rights of employees as well as suppliers, competitors or customers, transparent and honest accountability, legal and honest operations, and global citizenship to promote social and environmental justice.

Enderle (2004) cited in Yang et al. (2013) suggested that organizations have three responsibilities towards society; economic, social, and environmental.

This is also termed as the triple-bottom line of a firm (Porter & Kramer, 2006 cited in Yang et al., 2013; Davies & Crane 2010).

Whitehouse (2006) evaluated the CSR policies and practices adopted by companies. Some company's named any ad hoc practices as CSR. CSR was seen as a cost. Definition of CSR used by the company, stakeholders views are important but are not the sole determinant of CSR policies. The approach toward CSR needs to be consistent with the core aspects of the business, balancing the interests of the shareholders and other stakeholders. Regulation is not considered fundamental for CSR implementation. There are internal pressures too that guide the firms, such as the desire to do the right thing.

L'Etang (1995) developed a three-way CSR classification for practical guidance and to understand what the term Corporate Social Responsibility means:

- a) Direct responsibility: are the responsibilities that arise due to the company's existence. Internally it includes the company's mission, culture, objectives, and aspects related to the well-being of employees. The extent to which decision making is shared/ devolved would determine the extent to which CSR can be attributed to the organization as a whole.
- b) Indirect responsibility: arises from the position of power a company has in society. Company's influence should be matched with its responsibility. Such responsibilities are beyond the company's control. With respect to environment it is difficult to localise CSR, since environmental effects do not respect national boundaries. An organization is metaphysical in nature – an organization can exist over generations and attract benefits and burdens over the years. It will be better for a company to focus on the fairest deals than on the most favourable deals. Indirect responsibilities are difficult to define, hard to respond to since they are broad, and it is difficult to determine the impact. Indirect responsibility can be controversial because it is a threat to freedom and democracy as a company's power is extended to social governance.
- c) Corporate philanthropy: is different from CSR. Philanthropy is done simply because it is considered a good act; there is no obligation. Philanthropy is practised as it helps in publicity. The problem here is a procedural one – the decision regarding whom to give charity to may not be a rational one. Proper analysis, evaluation may not be done.

Company's need to distinguish between direct and indirect responsibilities, and monitor these since categorizations may change over time.

L'Etang (1995) also provided the following guiding principles for formulating CSR programs:

- a) Open communication between business and society should be maintained.
- b) CSR policy making should involve employees for discussion, in decision making, and participation.
- c) Charity work is too anonymous and may not help a business in building relations with its stakeholders.

2.5 CSR IN RESEARCH

CSP is “*controversial, fluid, ambiguous, and difficult to research*”. There is a “*lack of progress in CSP theory and measurement*” as the focus has been on understanding the link between CSP and financial performance of the company to capture managers’ attention towards CSP (Wood 2010). It is considered too broad and too vague to be useful in academic debates or for implementation (Marrewijk, 2003 cited in Kraus & Brtitzelmaier, 2012).

The nature of CSR knowledge is considered debatable. CSR is not a discipline in itself; it is a field within management. It depends on other disciplines for theory and methodology, and is still an emerging field. This may result in sub-standard quality of research (Pfeffer, 1993 cited in Lockett et al., 2006) and there is a live engagement between those who want to improve CSR research and those who see it as a weak field (Lockett et al., 2006).

A greater part of the research in CSR has revolved around ‘national company’s’; research in the ‘international context’ has emerged only recently (Gnyawali, 1996; Matten & Moon, 2008; Meyer, 2004; cited in Kim & Scullion, 2013).

Based on publications in management journals between 1992 and 2002, Lockett et al. (2006) concluded that; maximum research in CSR has been in the area of environment and ethics, most empirical papers used quantitative research techniques, and that most theoretical papers were non-normative.

The focus of research in CSR from 1992 to 2002 has been (Lockett et al., 2006):

- a) Social: the presence of many journals in this area establishes that considerable research exists here.
- b) Environmental: A number of journals are dedicated to this issue. The Environment has received considerable attention in research.
- c) Ethics: There exist a number of dedicated journals in this area as well; this is a well-researched area.
- d) Stakeholder: stakeholder management has received attention to further CSR’s focus. It is quite distinct and well defined.

There is no convergence between empirical and theoretical papers in CSR. The type of research in CSR is quite fragmented. CSR has highly permeable boundaries as it depends

on other fields, so a balance in empirical and theoretical papers is not possible. Also the field is driven by changes in the environment (Lockett et al., 2006).

Maximum number of papers were published in 1999 and the least in 1996; the maximum number of publications has been in management journals, followed by CSR journals. Since more and more papers are being published in management, it may be an indication that the field is becoming well established (Lockett et al., 2006).

Lockett et al. (2006) states that the intellectual influences on CSR between 1992 and 2002 have been from related social sciences such as Economics, Sociology, Psychology; and others such as Philosophy/Ethics, Environmental Studies, Political Science, Law. As the field develops, this dependence on other disciplines will reduce, and the evidence will be CSR Journals.

Kraus & Brtitzelmaier (2012) found that; between 2006 and 2011 most studies were qualitative in nature, focus groups and action research is not used much. The most common research approach is the secondary research approach, and Questionnaires and case studies are most popular (Taneja et al., 2011 cited in Kraus & Brtitzelmaier, 2012).

Four justifications used by supporters of CSR are (Porter & Kramer, 2006 cited in Yang et al., 2013) are moral obligation, sustainability, license to operate, and reputation.

CSR has also been looked at sceptically. Many feel it is a Public Relations (PR) exercise. Others claim that it is a way for companies to escape from government and other pressure groups (Rodriguez et al., 2006 cited in Cooke & He, 2010). Yet others think that it is not their concern as their concern is only to make money (Friedman, 1962 cited in Cooke & He, 2010). There should be regulations for the same rather than it being voluntary in nature, especially for MNCs (Chan & Ross, 2003 cited in Cooke & He, 2010).

R. Edward Freeman and Milton Friedman are two of the most quoted researchers in this field. While Friedman (1970) cited in Kim & Scullion (2013) emphasized profit making, Freeman (1984, 1999) cited in Kim & Scullion (2013) stressed stakeholder satisfaction.

2.6 EVOLUTION OF CSR

Although Some researchers attribute the origin of CSR to Merrick Doddas as early as the 1930s (Kraus & Brtitzelmaier, 2012), the concept is widely believed to have originated in the 1950s, with credit going to Bowen on the basis of his seminal paper “*Social*

Responsibilities of the Businessman” in 1953 (Lockett et al., 2006; Wood, 2010). Carroll (1999) claims “Bowen should be called the “Father of Corporate Social Responsibility”” and the second person in line for the title is Keith Davis (1960) (Kraus & Brtitzelmaier, 2012). At this time the focus was on philanthropy (Carroll, 1979; Garriga & Mele, 2004; cited in Cooke & He, 2010).

Taneja et al. (2011) cited in Kraus & Brtitzelmaier (2012) state that the debate on modern CSR began in the 1930s by E. Merrick Dodd on the social role of managers. It was further conceptualized by Bowen in 1953 as duty towards the society.

Carroll (1999) chronicled the entire CSR journey from 1950s to 1990s in great detail. The broad themes were: 1950s – The modern era of CSR, 1960s – CSR literature expands, 1970s – CSR definitions proliferate, 1980s - fewer definitions, more research, and alternative themes, 1990s - CSR further yields to alternative themes. Some of the references to the decision making aspects in CSR are:

- a) Howard R. Bowen (1953) published a book on “*Social Responsibility of the Businessman*”. He defined SR as “*obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society.*”
- b) Keith Davis (1960) defined SR as “*businessmen’s decisions and actions taken for reasons at least partially beyond the firm’s direct economic or technical interest.*” He related SR and power, and came up with “*The Iron Law of Responsibility*”. SR of businesses should match their power.
- c) Clarence C. Walton (1967) in the book titled “*Corporate Social Responsibilities*” addressed many aspects of CSR – varieties, models, definitions. He stated that SR includes a degree of volunteerism and not coercion and that the costs involved cannot be traced.
- d) Harold Johnson (1971) in the book titled “*Business in Contemporary Society: Framework and Issues*” critiqued and analysed various definitions of CSR. He provided a second view on CSR i.e. long term profit maximization. Third view was of utility maximization i.e. multiple goals.
- e) George Steiner (1970s) in the book titled “*Business and Society*” in 1971 wrote that “*The assumption of social responsibility is more of an attitude, of the way a manager approaches his decision making task, than a great shift in the economics*

of decision making.” He elaborated upon the situations where CSR can be applied and also developed criteria for determining CSR.

- f) Keith Davis (1973) in his landmark article quoted Milton Friedman and Paul Samuelson. He too said that CSR is beyond economic and legal requirements. *“It is the firm’s obligation to evaluate in its decision making process the effects of its decisions on the external social system in a manner that will accomplish social benefits along with the traditional economic gains which the firm seeks.”*
- g) Thomas M. Jones (1980) stated that CSR is voluntary in nature and that it is a broad obligation. He emphasised that CSR is not a set of outcomes but it is a *process*. Thus he redefined the CSR concept as a process. He explained the process of CSR decision making that a firm could adopt.

The evolution of CSR can be summarized in four phases – Table 2.2.

Table 2.2 Phases of CSR Evolution

Year Span	Phase	Drivers	Policy Instruments
CSR 1 1950s to 1960s	Corporate Social Stewardship / Corporate philanthropy – acts of charity, managers as public trustee-stewards, balancing social pressures.	Executive conscience, company image/reputation	Philanthropic funding, public relations
CSR 2 1960s to 1970s	Corporate Social Responsiveness - Social impact analysis, strategic priority for social response, organizational redesign and training for responsiveness, stakeholder mapping and Implementation.	Social unrest / protests, repeated corporate misbehaviour, public policy/government regulation, stakeholder pressures, think tank policy papers	Stakeholder strategy, Regulatory compliance, social audits, public affairs function, governance reform, political lobbying
CSR 3 1980s to 1990s	Corporate/Business Ethics - Foster an ethical corporate culture, establish an ethical	Religious/ethnic beliefs, technology driven value changes,	Mission/vision/values , statements, CEO leadership ethics

	organizational climate, recognize common ethical principles.	human rights pressures, code of ethics, ethics committee/ officer audits, ethics training, stakeholder negotiations	
CSR 4 1990s to 2000s	Corporate/Global citizenship -stakeholder partnerships, integrate financial, social, and environmental performance, identify globalization impacts, sustainability of company and environment.	Global economic trade/investment, high-tech communication networks, geopolitical shifts/competition, ecological awareness/concerns, NGO pressures.	Inter-governmental compacts, global audit standards, NGO dialogue, sustainability audits/reports.

Source: Lawrence & Weber (2011), pp. 53 cited in Kraus & Brtitzelmaier (2012), pp. 287

2.7 CSR THEORIES & MODELS

2.7.1 CSR Theories

Work in the field of CSP developed in 1970s such as Sethi (1975), Preston & Post (1975), Carroll (1979). Several models were developed, and one could choose from them as per one's wish. It was not clear whether they were different from one another or interlinked. No comparative studies were done (cited in Wood, 1991b).

The field of CSR is highly subjective and vague. It is built upon value systems (Tuzzulino & Armandi, 1981). Carroll (2008), Lockett et al. (2006), Walsh et al. (2003), Wood (1991) cited in Gond et al. (2010) have written a great deal about CSR's theory building process.

Many theories have been used in CSR (McWilliams et al., 2006). Three studies which try to classify CSR theories are mentioned below in Table 2.3.

Table 2.3: Theoretical Classifications of CSR

Klonoski (1991)	Description	Garriga & Melé (2004)	Description	Windsor (2006)	Description
Fundamentalism	Businesses have no or limited responsibility towards the society.	Instrumental	The primary motive is the creation of wealth; social obligation can be met only after this is achieved.	Economic Conception	Company's should act in a morally responsible manner considering stakeholder rights.
Social Institutions	Organizations are social entities in themselves and therefore have social responsibilities.	Political	Organizations are socially powerful, with respect to their relation with the society and political connections. Therefore they participate in uplifting society.	Corporate Citizenship	Costly social practices should not be conducted and those conducted should be customary in nature.
Moral Personhood and Moral Agency	Businesses have a moral obligation towards the society.	Integrative	Organizations ought to take care of the society as they are	Ethical Conception	Includes economic and ethical aspects of social

			ones because of whom demand for their products exist.		responsibility.
		Ethical	Businesses have an ethical obligation towards the society and therefore must accept social responsibility.		

Source: Kraus & Britzelmaier (2012), pp. 289 based on Mele (2008), pp. 48-49

McGuire (1969) cited in Wood (2010) mentioned four approaches to CSR:

- a) Traditional : “*CSR has no role in business*”
- b) Enlightened: “*CSR serves as corporate self-interest*”
- c) Responsible: the right thing to do, may or may not pay
- d) Confused: ethically justified, but should also have some returns for the company

Corporate Responses have been categorized by Sethi (1979) cited in Wood (2010) as reactive, defensive, responsive, and proactive.

Carroll (1979) cited in Wood (2010) stated that reaction, defense, accommodation, and proaction constitute the philosophies of responsiveness.

Two theories that have had an impact on CSR debate are (Cooke & He, 2010):

- a) Efficiency Theory: Advocated by Milton Friedman. It is based on the utility perspective and favours shareholder concerns. Friedman (1962) stated that an organization’s only objective is to make profit, through the right means. However,

Strandberg (2009) cited in Yang et al. (2013) claimed that if organizations do not spend on CSR especially during downtimes, society will look at them with scepticism during good times.

- b) Social Responsibility Theory: It is also called integrated strategy perspective (Baron, 2001). It has a much wider scope than the Efficiency Theory. It focuses on stakeholder interests in decision making (Freeman 1984).

CSR theories vary in accordance with the focus, from philanthropic to stakeholder oriented (Werther & Chandler, 2011 cited in Haski-Leventhal, 2012).

CSR theories can also be classified in the following three ways (Ismail, 2009):

- a) The Utilitarian Theory: An organization's objective is economic in nature. It is synonymous with instrumental theory (Garriga & Mele, 2004; Jensen, 2002). Eventually the organization carries out CSR activities but the focus is toward the local community (Friedman, 1970). This is related to competitive strategy (Porter & Cramer, 2002; Litz, 1996)

Secchi (2007) further classifies utilitarian theory into “*social cost*” of the corporation and “*functionalism*”. Social cost implies that the non-economic organizational factors affect the socioeconomic factors of the local community. Functionalism means that the organization is a component of the economy with the objective of making profits.

- b) The Managerial Theory: External factors are taken into account for managerial decision making. This theory is further classified into Corporate Social Performance (CSP), Social Accountability, Auditing and Reporting (SAAR), and Social Responsibility for multinationals. Managerial theories are also related to political theories (Garriga & Mele, 2004; Wood & Logsdon, 2002; Detomasi, 2008).

CSP is about measuring the economic impact of socially responsible activities. It has five aspects:

- a) *“Centrality measures the way CSR is compatible with mission of the core goals;*
- b) *Specificity gauges the advantages CSR brings to the corporation;*
- c) *Pro-activity that measures the degree of reaction to external demands;*
- d) *Voluntarism that accounts for the discretion by the firm in implementing CSR;*

- e) *Visibility refers to the way the responsible behaviour is perceived by the community of stakeholders.*”

SAAR is related to measuring social impact through accounting, auditing and reporting procedures (Secchi, 2005).

- c) The Relational Theory: Relational theory is based on the relationship between a business and its environment. It is further sub-grouped into:
- 1) Business and society: since a business interacts with its environment, it has a moral obligation toward it.
 - 2) Stakeholder approach: managers need to balance the need of its stakeholders. It is also included in ‘integrative’ and ‘ethical’ theory (Garriga & Mele’s, 2004).
 - 3) Corporate citizenship: it is in relation with the local community. It is also included in ‘integrative’ and ‘political theory’ (Garriga & Mele’s, 2004).
 - 4) Social contract: the economic activities of a firm must be moral in nature. It is included in ‘ethical’ theory (Garriga & Mele’s, 2004).

Table 2.4 presents this discussion in a tabular form.

Table 2.4: Utilitarian, Managerial, and Relational Theories of CSR

Utilitarian Theory	Managerial Theory	Relational Theory
<ul style="list-style-type: none"> • Theories of social costs • Functionalism 	<ul style="list-style-type: none"> • Corporate social performance • Social accountability, auditing, and reporting (SAAR) • Social responsibility for multinationals 	<ul style="list-style-type: none"> • Business and society • Stakeholder approach • Corporate global citizenship • Social contract theory

Source: Secchi (2007) cited in Ismail (2009), pp. 200

Table 2.5 CSR Theories and Related Approaches

Type of Theory	Approaches	Description
Instrumental (Focus on achieving economic objectives)	Maximizing shareholder value	Long term value of maximization

through social activities)	<p>Strategies for competitive advantage</p> <p>Cause-related marketing</p>	<p>Social investment in a competitive context</p> <p>Firm's view on natural resources and its dynamic capabilities</p> <p>Altruistic activities socially recognized as marketing tool</p>
<p>Political</p> <p>(Focus on a responsible use of business power in the political arena)</p>	<p>Corporate constitutionalism</p> <p>Integrative social contract</p> <p>Corporate citizenship</p>	<p>Social responsibilities of businesses arise from the social power the firms have</p> <p>Assumes that a social contract between business and society exists</p> <p>The firm is understood as being like a citizen with certain involvement in the community</p>
Integrative	<p>Management issues</p> <p>Public responsibility</p> <p>Stakeholder management</p> <p>Corporate social performance</p>	<p>Corporate response to social and political issues</p> <p>Law and the existing public policy processes are taken as a reference for social performance</p> <p>Balances the interests of firms' stakeholders</p> <p>Searches for social legitimacy and processes to</p>

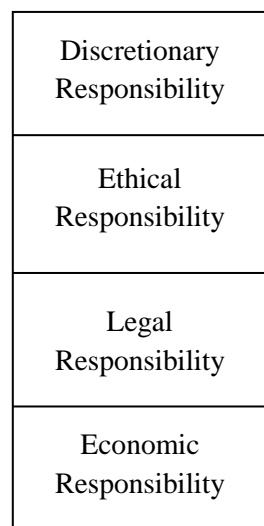
		give appropriate responses to social issues
Ethical (Focus on the right thing to achieve a good society)	Stakeholder normative theory	Considers fiduciary duties towards stakeholders of the firm. This requires moral theories based on human rights, labour rights and respect for environment
	Universal rights	
	Sustainable development	Aimed at achieving human development considering present and future generations
	The common good	Oriented toward the common good of society

Source: Garriga & Mele (2004) cited in Ismail (2009), pp. 200

2.7.2 CSR Models

Carroll's (1979) cited in Wood (1991a) model of CSP was the first model developed. It consisted of four realms – economic, legal, ethical, and discretionary. Discretionary responsibility was eventually changed to Philanthropic responsibility by Carroll in 1991. Carroll (1991) stated that, *“The implementation of these responsibilities may vary depending upon the firm's size, management's philosophy, corporate strategy, industry characteristics, the state of the economy, and other such mitigating conditions ...”*

Figure 2.1: CSP Model by Carroll (1979)



Source: Wood (2010), pp. 52

Some researchers contend that responsibilities cannot be hierarchical (Ross, 2000; Lantos, 2002; Waldman et al., 2006; cited in Yang et al., 2013). It depends upon the demands of the situation. Carroll's (1979) model hardly provides a strategic direction to firms. Kang (1995) cited in Wood (2010) too was against the hierarchy in Carroll's CSP model and argued that if taking care of the bottom line is the primary responsibility, then firms can always avoid being ethical. He even flipped the model upside-down stating that a firm has a right to exist in society only when it assigns due importance to moral responsibility. Kang further linked Carroll's upside-down model with that of Wood's three principles of CSR.

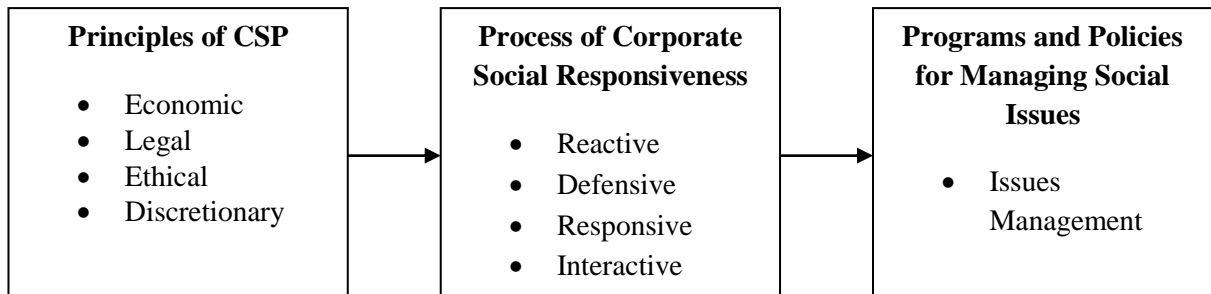
Lantos (2001) cited in Yang et.al (2013) differentiated 'ethical' CSR as mandatory and 'altruistic' CSR as voluntary in nature. Ethical CSR refers to firms being socially responsible even if there is no benefit, and is beyond legal requirements. Altruistic CSR is similar to philanthropic activity which may not be beneficial for the company but is done for the larger good of the society or stakeholders.

Waddock & Cochran (1985) cited in Wood (1991b) further strengthened Carroll's (1979) CSP model. They subsumed public responsibility and social responsiveness in the CSP Model.

Wood (1991 a, b) improved their model further. Wood contended that Carroll's model focussed on 'how managers saw their social responsibility', but ignored the 'sociological complexity' of their function in society and the impact which their actions can have. She redefined discretionary responsibility as managerial moral agency.

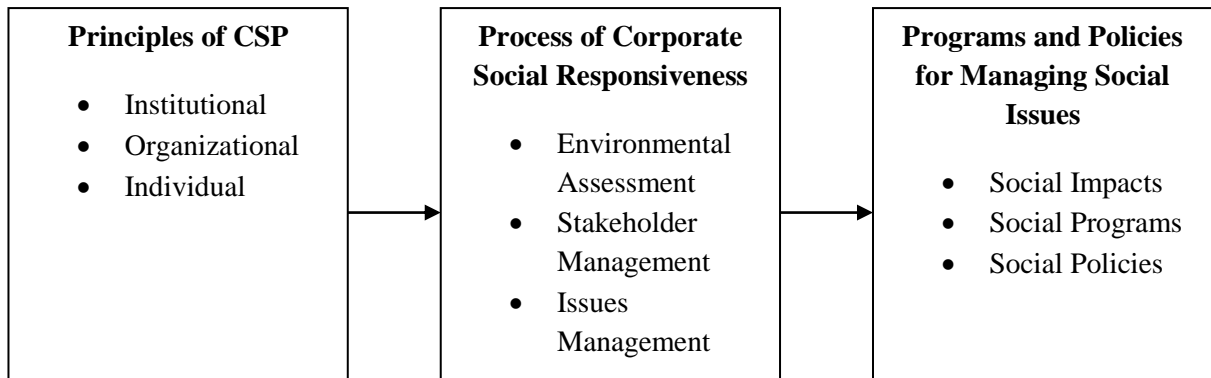
Wood distinguished between the 'nature' and 'source' of social responsibilities, the ways to achieve them. Wood (1991a, b) used a systems framework and organized CSP literature into structural principles of responsibility (input), process of social responsiveness (throughput), Outputs and Outcomes.

Figure 2.2: Waddock & Cochran (1985) CSP Model



Source: Wood (1991b), pp. 388

Figure 2.3: Wood (1991) CSP Model



Source: Wood (1991b), pp. 388

In the earlier models “*outcomes*” was missing. Wood (1991a, b) explains Social responsiveness as a process.

Principles are fundamentals that explain the motivations behind actions. CSR Principles developed by Wood (1991a, b) helped bring clarity in understanding CSR amidst lot of discussions that went on amongst scholars. A brief on CSR principles by Wood is presented below:

- a) Institutional (legitimacy): society gives power to businesses; if not used properly it can revoke the power.
- b) Organizational (companies should indulge in only those areas which are impacted by them): Social responsibility should be in the area of firms’ interests, operations and actions. This leaves a lot of room for managerial discretion.

- c) Individual (managers are moral actors): managers cannot depend only on rules, policies or procedures. Other factors that affect a manager's action: cause and effect relation, time-sequence principles, how to manage human relations, whose interest to represent, ethical training, cultural background, preferences, values, life experiences, principles of business and society.

Wood developed three processes of responsiveness based on Ackerman's (1975) three characteristics of a responsive firm:

- a) Environmental Assessment: Information about the environment available for managers to take action.
- b) Stakeholder Management: Refers to philanthropy, community relations, international stakeholder management, response to activist pressures, business-government relations.
- c) Issues Management: Policies developed to address social issues. Process of social responsiveness. Studies of internal processes in corporate ethics program and corporate codes of ethics are inconclusive – these studies were done to see whether the existence of formal ethical guidelines and decision processes are useful to managers in resolving ethical issues and whether they result in better CSP.

Outcomes of CSR are explained below:

- a) Social Impacts: a lot has been written about it but there has been less empirical research. Much work is done in corporate social reporting.
- b) Corporate Social Programs and Policy: this refers to actions that a firm takes to create a desired outcome (investment in resources). Actions can be on a short term or long term basis or institutionalised features of corporate structure and culture, such as running an apprenticeship program. It helps in guiding the decision making process.
- c) Social Outcomes: these are most observable and open to assessment. Motivations are not observable. Processes are observable by inference.

Swanson (1995) critiqued Wood's (1991a, b) Model. Swanson's Comments on Woods' CSR Principles were:

- a) Restrains corporate economic activity with social control that is normatively undefined.

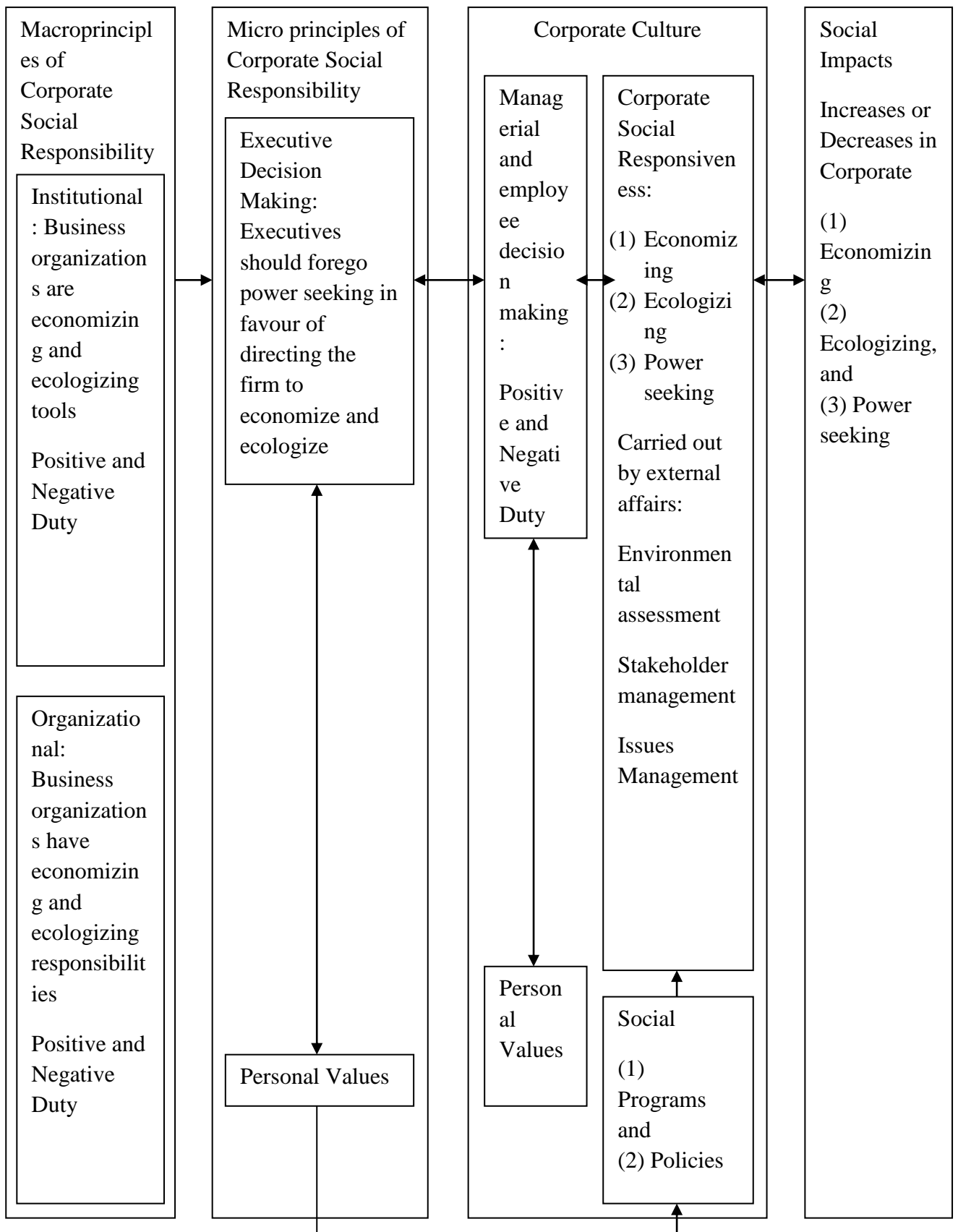
- b) Corporate positive duty is optional altruism.
- c) These undeveloped interpretations of duty pose two problems for theory development:
 - Trade-off and moral justification problem which makes economic and duty aligned perspectives incompatible.
 - These interpretations render the CSR principles normatively inadequate for assessing processes of corporate responsiveness and outcomes of corporate behaviour.

A general theory was required to integrate these perspectives so that it is normatively adequate for CSP assessment. In the Reoriented CSP Model the assumption that CSR principles are hierarchical is discarded. Values and Ethics are included in the decision making process:

Swanson's (1995) model presented research scope under following categories:

- a) Macro Principles of CSR
- b) Micro Principles of CSR
- c) Corporate Culture: executives manage culture/belief systems. When culture is understood in terms of normative processes, it allows interrelations among several research topics:
 - Links between normative executive decision making, corporate social programs and policies and values. The executives' philosophy drives a firm's external affairs strategy (Miles, 1987).
 - Links between normative managerial and employee decision making and value defined corporate social responsiveness.
- d) Social Impacts

Figure 2.4: The Reoriented CSP Model



Source: Swanson (1995), pp. 58

The three value processes are; economizing (important for exchange), ecologizing (integrative process), power aggrandising (threat system).

Overall the new model helps in addressing two important questions:

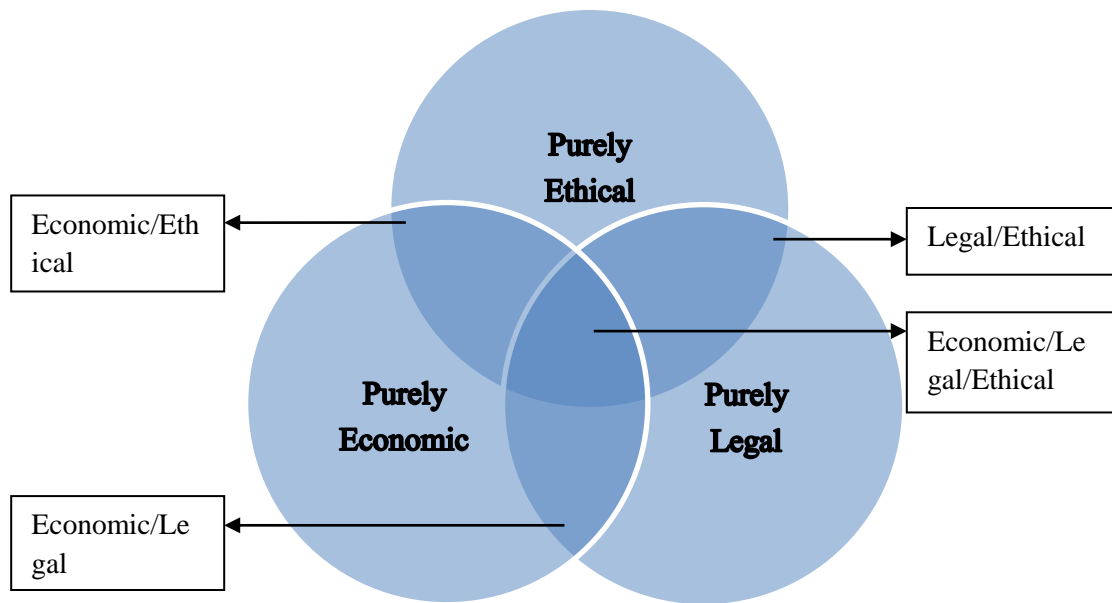
- a) How can the leaders of a large, complex business organization best incorporate into their firm's decision making processes the difficult but essential task of defining and redefining evaluating, and institutionalizing the values that underlie its policies and practices as well as determine its unique culture?
- b) What conceptual contributions can management thought make to business practioners seeking to institutionalize value considerations into ongoing decision making processes?

Schwartz & Carroll (2003) developed a three dimensional model of CSP (in the form of a venn diagram) which included Economic, Legal, and Ethical dimensions, citing that the earlier model was misinterpreted and had many lacunae.

- a) Researchers misinterpreted the four-dimensional model to be hierarchical in nature. The venn diagram shows the overlapping nature of these dimensions.
- b) Philanthropy ceased to be a separate dimension and was subsumed in the Ethical dimension itself.
- c) Earlier it was difficult to explain the legal and ethical domain. Now with the overlapping relation, explanations become easier. The economic domain also includes the legal aspects.

Overall, the new model would help managers categorize CSR activities.

Figure 2.5: The Three Domain Model of CSR



Source: Schwartz & Carroll (2003), pp. 509

2.8 THE BUSINESS CASE FOR CSR

Initially CSR was looked at as a tool of managing reputation in the market and was voluntary in nature (Waddock, 2004; Googinset al., 2008; cited in Lavine, 2012). Later on CSR was seen as adding value to the firm and thus strategic CSR came into being (Lavine, 2012).

It is difficult to prove the benefits of CSR empirically, and many studies remain inconclusive (Cooke & He, 2010). However, there are a few studies that establish the positive results of CSR. CSR benefits the firms in increasing the return on stocks (Cornell & Shapiro, 1987 cited in Edmans, 2012). The employee welfare dimension of CSR improves stock returns (Edmans, 2012). Bragdon & Marlin (1972), Parket & Eilbirt (1975), Cochran & Wood (1984), and McGuire et al. (1988) cited in Edmans (2012) found that CSR influences a firm's accounting performance positively. Roman et al. (1999) and Margolis & Walsh (2003) cited in Edmans (2012) found that most studies find a positive link between CSR and the financial performance of the firm. CSR practices in a firm also help in increasing job satisfaction of employees and encourage citizenship behaviour (Organ, 1988 cited in Edmans, 2012). It assists in attracting and retaining high quality employees (Greening & Turban, 2000; Turban & Greening, 1997; cited in Edmans, 2012).

However, in such studies reverse causality has always been an issue (Waddock & Graves, 1997, Orlitzky et al., 2003; cited in Edmans, 2012). Cochran & Wood (1984) cited in Edmans (2012) suggested that the causality issue should be explored.

2.8.1 Drivers of CSR

According to DiMaggio & Powell (1983) cited in Preuss et al. (2009), there are three sources of pressures that compel companies to indulge in CSR:

- a) Normative: Firms need to appear legitimate to the society so that they can survive.
- b) Mimetic: In unpredictable situations firms copy their more successful counterparts.
- c) Coercive: Firms have to follow the laws of the land.

Other forces that play a role are international and domestic pressures (Cooke & He, 2010), globalisation (Chambers et al., 2003) and employees (Zappala, 2004).

Zappala (2004) identifies reputation, pressure from external bodies, alert civilians, investors who value the social orientation of a company, improving relations with stakeholders and government and positive impact on financials as important drivers of CSR.

As per Jamali & Mirshak (2007) motivations for CSR are legitimacy, socially committed organization or choice of individual employees.

Organizations are influenced by several forces that affect their sustainability efforts (Ganescu, 2012):

- a) Promoters of sustainability: favourable forces such as *“corporate code of ethics and ethics committee, corporate social responsibility strategies, sector operators, government pressure, local communities, non-governmental organizations”*.
- b) Inhibitors of sustainability: unfavourable forces such as *“bad management, economic constraints, high costs of social responsibility programs, and competitive environment”*.

2.9 CSR & STAKEHOLDER MANAGEMENT

The field of CSR is incomplete without mention of stakeholder management (Donaldson & Preston, 1995 cited in Vos, 2003). CSR and stakeholder theory are inseparable

(Whitehouse, 2006). Irrespective of industry, size, and location, the common stakeholders are shareholders, employees, customers, local communities, society (Carroll, 1991).

CSR has been approached from the perspectives of many subject areas. Of late, stakeholder theory has become the common frame of reference when it comes to understanding CSR. Both are inseparable. Company's who want to take CSR seriously should give their stakeholders a voice (Pedersen, 2006).

The term Stakeholder, like the term CSR, does not have a common definition (Pedersen, 2006). The most commonly accepted definition of a stakeholder is that given by Freeman (1984) cited in Vos (2003), who defined a stakeholder as *"any group or individual who can affect or is affected by the achievement of the organization's objectives"*.

Another definition of stakeholders is *"individuals and constituencies that contribute, either voluntarily or involuntarily, to [the corporation's] wealth creating capacity and activities, and who are therefore its potential beneficiaries and/or risk bearers"* (Post et al., 2002 cited in Bhattacharya et al., 2009).

Given the multifaceted nature of stakeholder dialogue, *"it is necessary to have an analytical framework to evaluate how the company actually involves stakeholders in the decision making processes."* (Pedersen, 2006). Managers have to maintain their relationships with their stakeholders, which is one of the challenges they face (Post et al., 2002 cited in Bhattacharya et al., 2009).

Most researchers use the stakeholder theory approach for studying CSR. Shareholders are not the only ones to whom an organization is answerable or responsible. For companies to appear legitimate they have to pay attention to all stakeholders, as organizations are attached to society (Pedersen, 2006).

As per the stakeholder theory, firms are responsible towards *"stockholders, consumers, employees, suppliers, local communities, larger society, environment etc..."*. CSR is a multi-dimensional construct, comprising various stakeholders (Waldman et al., 2006 cited in Yang et al., 2013). A firm achieves high CSP when it meets more stakeholder needs (Donaldson & Preston, 1995 cited in Wong et al., 2011).

As per Freeman's approach towards stakeholder theory, anyone who is impacted by the actions of the organization is a stakeholder. For an organization to be successful, CSR

should be strategically linked with the stakeholders' interests. Management can include stakeholders in the decision making process (Falck & Heblich, 2007).

Researchers claim that CSR and stakeholder theory are not synonymous (Brown & Froster, 2012). *"They are delineated by differences in the CSR obligations of businesses to society and the stakeholder responsibilities of businesses to their firm-specific stakeholders to create value"* (Berman et al., 1999; Freeman & Liedtka, 1991; Freeman & Velamuri, 2006; Mele, 2008; cited in Brown & Froster, 2012).

The extent to which CSR is developed in an organization varies from firm to firm; from 'elementary' to 'engaged', 'innovative', 'integrated', 'transformative' (Mirvis & Googins, 2010 cited in Mirvis, 2012). With every stage, the dialogue with stakeholders increases, making the thought behind CSR, and the structures and processes related to CSR more complex.

Managerial perception of stakeholders determines the importance given to stakeholders. Different managers will take decisions differently based on their varying values (Hambrick & Mason, 1984 cited in Mitchell et al., 1997).

Several stakeholder theories exist, reflecting the way management perceives its stakeholders.

Narrow stakeholder theories focus on providing benefit to a single stakeholder and include (Freeman & Gilbert, 1988; Freeman, 1994 cited in Logsdon & Yuthas, 1997):

- a) Stockholder strategy: is the most conventional representation of stakeholder theory based on property rights.
- b) Managerial prerogative strategy: decisions favour the top management, may or may not be considerate toward other stakeholders.
- c) Worker strategy

Broad stakeholder theories include (Brenner & Cochran, 1991 cited in Logsdon & Yuthas, 1997):

- a) Utilitarian strategy: *"greatest good for the greatest number"*.
- b) Rawlsian strategy: the focus is on the stakeholder whose condition is the worst.
- c) Social harmony strategy: social consensus is the objective.

Kakabadse et al. (2005) cited in Ferreira and Oliveira (2014) categorised stakeholders into; primary and secondary stakeholders, voluntary and involuntary stakeholders, social and non-social stakeholders, intrinsic, definitional, and instrumental stakeholders, and internal and external stakeholders

Clarkson (1995) cited in Vos (2003) distinguishes stakeholders as primary and secondary. Primary stakeholders are those without whom an organization cannot survive. Secondary stakeholders are those who affect the organization or are affected by it.

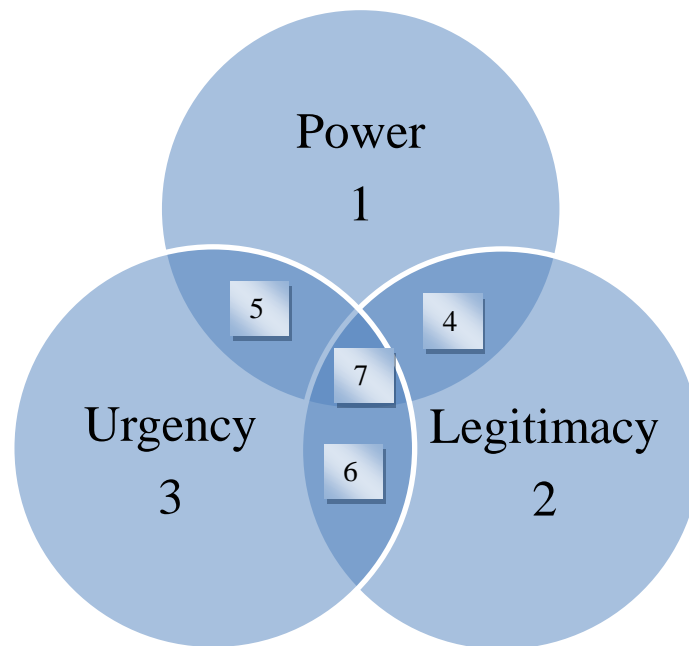
Mitchell et al. (1997) throws light on how managers prioritise stakeholders through the ‘stakeholder salience’ model. There are three aspects to it:

- a) Power: the ability of a stakeholder to get things done.
- b) Legitimacy: the demands or the requirements of a stakeholder are genuine.
- c) Urgency: the extent to which a stakeholder can get managers to act.

Based on the above seven types of stakeholder classifications were developed as shown in Figure 2.6:

1. Dormant Stakeholder
2. Discretionary Stakeholder
3. Demanding Stakeholder
4. Dominant Stakeholder
5. Dangerous Stakeholder
6. Dependent Stakeholder
7. Definitive Stakeholder

Figure 2.6: Qualitative Classes of Stakeholders



Source: Mitchell et al. (1997), pp. 872

Following is the brief description (Mitchell et al., 1997):

- 1) Latent Stakeholders possess only one of the above attributes. This group is further classified into:
 - a) Dormant stakeholders: powerful.
 - b) Discretionary stakeholders: legitimate but not urgent and no power to influence the organization.
 - c) Demanding stakeholders: High on urgency.
- 2) Expectant stakeholders possess any two of these attributes. It includes:
 - d) Dominant stakeholders: powerful and legitimate.
 - e) Dependent stakeholders: urgent and legitimate claims but lack power.
 - f) Dangerous stakeholders: high on urgency and power but not legitimate.
- 3) Definitive stakeholders possess all the above attributes.
- 4) Non-stakeholders or Potential stakeholders do not possess any of these attributes.

It is important for a firm to identify its stakeholders and know how much is at stake. The company should identify the prevailing social trend. Whether or not a firm should act on a social problem should be decided by analysing the opportunities and threats (Falck & Heblich, 2007). It should then find out which stakeholder is most affected(which

stakeholder is involved or interested) and whether that stakeholder is very important to that company. The direct and indirect effect on the company should be analysed (Falck & Heblich, 2007).

“Stakeholder importance is determined by the stakeholder's influence on the company's cash flow.” and based on that stakeholders can be classified in the following three ways (Falck & Heblich, 2007):

- a) Key Stakeholders: they are of direct interest to the company and can influence the cash flows of the company in the present and future.
- b) Emerging Stakeholders: they do not presently affect the cash flow, but this can change over time.
- c) Minor Stakeholders: do not intervene in the company's cash flow.

“Management's decision criterion is the expected net present value of the social investment. If this value is positive, the investment should be undertaken.”(Falck & Heblich, 2007).

The stakeholder approach to CSR integrates CSR and organizational strategy. CSR issues and stakeholder influence vary within and across industries and countries (Maon et al., 2009).

Stakeholder management involves the following steps (Carroll, 1991); describing, understanding, analysing, and managing.

Strategic conversations consist of communication among top management, middle management, and Boundary Spanning Employees (BSEs).

Miles et al. (2006) explains the importance of strategic conversations with stakeholders which would help in managing long term CSR activities. It would minimize future stakeholder concerns and facilitate strategic CSR. It would also help in maximizing stakeholder engagement and organizational sustainability.

Strategic Conversations are multi-directional and multi-dimensional. For it to be effective it should involve both talking and reflective listening by all participants. Such conversations are used to create open channels of communications with unfiltered information between top management, middle management, and boundary spanning

employees. The information shared should be honest and unfiltered, and all organizational levels must be aware of stakeholder concerns.

Strategic conversations help bridge gaps in perceptions through issue-oriented, fact-based, open conflict between top management, BSEs, and the relevant stakeholders. It helps in deeper understanding of issues, each other's perspectives, expectations, and concerns for the present and future, and managers can strategize accordingly. Without strategic conversations, top management runs the risk of being intellectually isolated and there is the possibility of dysfunctional strategy.

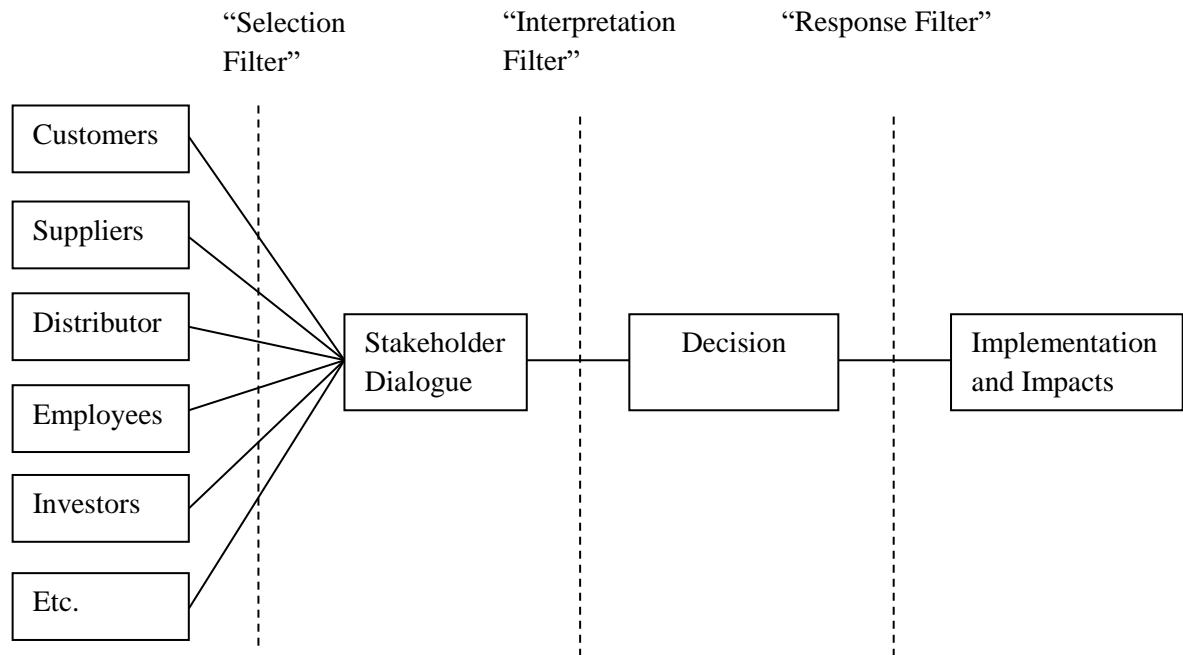
For a company to maintain its brand value and reputation consistently, its mission should reflect the values of its stakeholders. Strategic conversations with its stakeholders help in identifying the firm's core values. Here branding and CSR converge. A discrepancy between what the stakeholders actually value and what the firm thinks they value, would again create ineffective strategies.

One issue that may mar strategic conversations is when the board members are tightly aligned with the top management and when the middle managers follow the top management blindly. Middle managers are promoted because they agree with the top management. This leads to strategic myopia. In such a case it is better to bypass business level management and have a direct dialogue between the top management and the BSEs.

Stakeholders are better able to voice their concerns and facilitate bottom-up communication with the help of information technology (Miles et al., 2006).

Stakeholder Dialogue is about involving stakeholders in making CSR related decisions (Pedersen, 2006).

Figure 2.7: Phases of Stakeholder Dialogue and Filters



Source: Inspired by the writings of Frank Olesen on strategic issues management (Pedersen, 2006, pp. 143)

Based on the above explanation an ideal participatory dialogue is not possible. Reality lies somewhere in between, as identification and communication with stakeholders is time consuming and costly. The best way is to focus on limited stakeholders, limited issues, and develop a protocol for discussions.

The filters shown in the above figure make the model operable and also limit the benefits.

a) Selection Filter: apart from the factors mentioned before, the capacity of the firm to include stakeholders also matters. It is difficult to have the right selection criteria.

Literature categorizes stakeholders as:

- Primary and secondary, involved and affected, voluntary and involuntary;
- Urgency, power, legitimacy;
- Strategic importance of stakeholders is determined by - i) contribution to environmental uncertainty, ii) ability to reduce environmental uncertainty, iii) strategic choices of managers;
- Internal and external based on function, character, present and future values.

Since it is not possible to include all stakeholders, the decision making process will always remain incomplete.

- b) Interpretation Filter: multiple voices are transformed into limited decisions. Intentionally or unintentionally, decisions resulting from the discussion may deviate from stakeholders' interests. Everyone's reasons are different so the decisions will differ. Multiple interests have to be confronted.
- c) Response Filter: factors that affect implementation of decisions are: local interpretation, changing environmental conditions, conflicting interests, organizational changes. All decisions are not implemented. Many barriers will be present: implementation may be delegated to those who did not take part in the dialogue process and hence the interpretation and the way of doing things will be different, unexpected events may occur, or the impact may not be the same as was expected.

For effectiveness and efficiency, a company should deal with limited information in the first place. The three filters help in doing so. Dialogue will depend on the type of relation shared between the company and the stakeholder. If the company has an ongoing relation with the stakeholder the process will be formalised.

Pedersen (2006) focused on stakeholder approach to CSR decision making. The author explains how stakeholder dialogue can be used effectively; the problems associated with it, and how they can be overcome in order to make decisions regarding CSR.

Figure 2.8: Stakeholder Dialogue: Levels of Engagement

	Level of engagement:	
	Low	High
Inclusion	Only a few privileged stakeholder are included in the dialogue.	All relevant stakeholders are included in the dialogue.
Openness	Dialogue is structured around a fixed set of questions/problems/issues.	Dialogue is structured around open questions/problems/issues.
Tolerance	One position has priority over all are the others.	New, alternative and critical voices respected.
Empowerment	One stakeholder dominates the dialogue and decisions.	Freedom and equality in dialogue as well as in decisions.
Transparency	No access to information about the process and outcomes of the stakeholder dialogue.	Full access to information about the process and outcomes of the stakeholder dialogue.

Source: Based on the work of Iris Marion Young and Jacob Torfing (Pedersen, 2006, pp. 141)

Stakeholder Dialogue: Levels of Engagement

- a) Inclusion: All stakeholders cannot be included nor can all be pleased. Differentiating between important and non-important stakeholders is difficult. A larger number of stakeholders will make the decision making process ineffective. They should be selected on the basis of the extent to which they get affected by the decision on the issue in question.
- b) Openness: *“A prerequisite for a participatory dialogue is open problems/issues that allow stakeholders to make their own judgments and voice their opinions.”*

- c) Tolerance: Open mindedness is required by the organization, to be able to appreciate and understand the various demands, concerns of its different stakeholders.
- d) Empowerment: Freedom and equality to stakeholders is important to ensure their commitment and balance of power.
- e) Transparency: If there is no information neither dialogue nor decision will be possible.

Four factors that affect operationalization of stakeholder dialogue are (Pedersen, 2006):

- a) Commitment: prioritization and allocation of resources, management and employee commitment. Commitment affects the response filter. Employee participation gets hindered if the manager tries to control. It is important to know the driving force for understanding the factors affecting planning and implementation of decisions.
- b) Consciousness: refers to managers' perception of CSR, knowledge and awareness of managers, values. Training and education is important.
- c) Consensus: it is difficult. Goal congruence is important. If the dialogue is controlled the process will be smooth.
- d) Capacity: refers to resources available with the company. All the filters will be affected by this. Size of the company too matters.

Stakeholder Analysis and its Limitations

Miles et al. (2006) points out that although stakeholder analysis helps in identifying key relationships with respect to the company's mission, it does not help in prioritizing these relationships and a qualitative analysis of such a relation is not possible. It does not help in identifying the general principles of responsibility that are so important to CSR. It is also open for abuse, since a stakeholder model can be used by Marketing or PR function for image enhancement, making self-interest the objective of CSR. Its focus is too narrow to be used for CSR purpose. The economic and ethical aspects of a firm can get entangled.

The Analytical Framework proposed is based on the belief that the concept of responsibility is most important to identify the recipients of CSR. It is a rights-based approach, founded on justice and fairness.

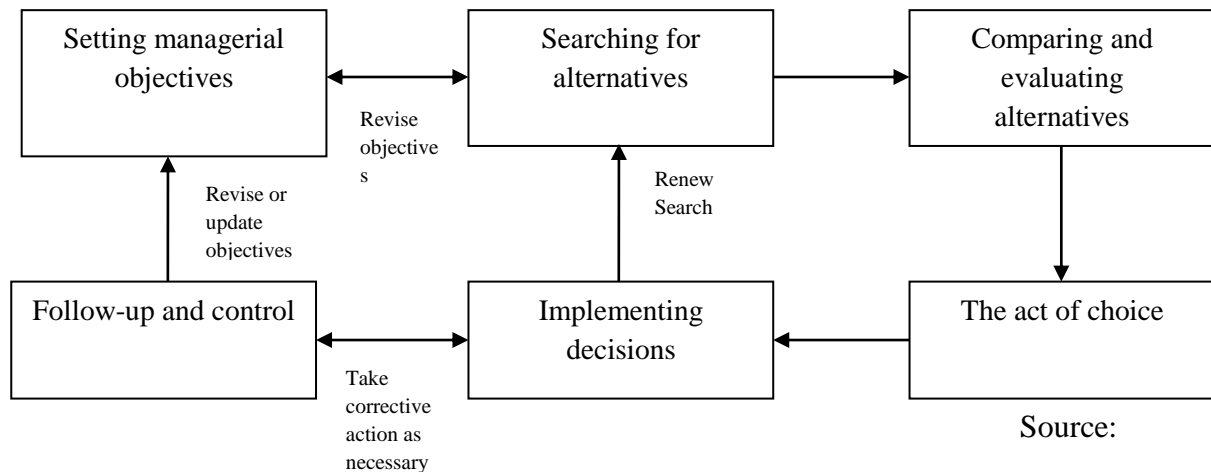
CSR is an ongoing process, and is not fixed. Categorization of CSR activities may help company's prioritize and plan their actions in a rational way.

2.10 THE DECISION-MAKING PROCESS

Decision making is a generic, dynamic, continuous process. There is no universal agreement on what constitutes a good decision-making process.

Little is known about managerial decision making (Harrison, 1998).

Figure 2.9: The Decision-making Process



Source: Harrison (1998), pp. 39

2.10.1 Defining Decisions

There are many definitions of a 'decision'. Such as:

"To say that a person has made a decision may mean (1) that he has started a series of behavioural reactions in favour of something, or it may mean (2) that he has made up his mind to do a certain action, which he has no doubts that he ought to do. But perhaps the most common use of the term is this: "to make a decision" means (3) to make a judgement regarding what one ought to do in a certain situation after having deliberated on some alternative courses of action."(Ofstad, 1961 cited in Harrison, 1998)

Decision-making process has been defined in the following ways:

"...a conscious and human process, involving both individual and social phenomenon, based upon factual and value premises, which includes a choice of one behavioural activity from among one or more alternatives with the intention of moving toward some desired state of affairs." (Shull, 1970 cited in Harrison, 1998)

“Decision making comprises three principal phases: finding occasions for making a decision; finding possible courses of action; and choosing among courses of action.” (Simon, 1960 cited in Harrison, 1998)

“...the point of selection and commitment...The decision maker chooses the preferred purpose, the most reasonable task statement, or the best course of action.” (Emory & Niland, 1968 cited in Harrison, 1998)

“...the decision maker has several alternatives and that his choice involves a comparison between these alternatives and an evaluation of their outcome.” (Eilon, 1969 cited in Harrison, 1998)

“Of all the managerial functions which executives perform, whether at top, middle, lower, or even at worker levels, the act of making a decision is without equal in importance – that is to say the act of making the right decision about the right problem or opportunity.” (Cornell, 1980 cited in Harrison, 1998).

2.10.2 Typology of Decisions (Harrison, 1998)

Simon classified decisions as programmed - which are repetitive and routine in nature and non-programmed - which are novel, unstructured, and consequential. Drucker (1967) classified decisions in the same way but used different words; generic and unique respectively. Delbecq (1967) classified decision making into routine - where there is general agreement, creative - there is no consensus, and negotiated - there is disagreement from opposite group regarding means, ends, or both. Gore (1962) classified decisions as routine - deals with recurring activities, adaptive - deals with problems, innovative - deals with major organizational changes. Stufflebam et al. (1971) classified decisions along two dimensions: means – ends, and how relevant the decisions are to reach the mission of the organization. This was modified by Sharples (1975) as Planning decisions, and Operational decisions.

Mintzberg (1973) identified three modes of decision making: entrepreneurial - high uncertainty is preferred, proactive approach, focus on long term growth; adaptive - high uncertainty preferred, reactive approach, focus on short term benefits; planning - risky environment, proactive and reactive approach, focus on long term growth and efficiency.

Thompson developed three types of decision-making strategies computational - reasonable degree of certainty in cause/effect relationship, strong preference toward possible outcomes; Judgmental - high degree of uncertainty in cause/effect relationship, strong preference toward possible outcomes; Compromise - normal degree of certainty in cause/effect relationships, preference for possible outcomes is not strong; Inspirational - high degree of uncertainty in cause/effect relationship, preference for possible outcomes is not strong.

Overall the emerging pattern of decision making is:

- a) Routine, Recurring, Certain
- b) Non-routine, Non-recurring, Non-certain

Table 2.6: Categorization of Decision Characteristics

Sr. No.	Dimension	Category I Decisions	Category II Decisions
1	Classifications	Programmable; routine; generic; computational; negotiated; compromise	Non-programmable; unique; judgemental; creative; adaptive; innovative; inspirational
2	Structure	Procedural; predictable; certainty regarding cause/effect relationships; recurring; within existing technologies; well-defined information channels; definite decision criteria; outcome preferences may be certain or uncertain	Novel, unstructured, consequential, elusive, and complex; uncertain cause/effect relationships; non-recurring; information channels undefined; incomplete information; decision criteria may be unknown; outcome preferences may be certain or uncertain
3	Strategy	Reliance upon rules and principles; habitual reactions; prefabricated response; uniform	Reliance on judgement, intuition, and creativity; individual processing;

		processing; computational techniques; accepted methods for handling	heuristic problem-solving techniques; rules of thumb; general problem-solving processes
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Source: Harrison (1998), pp. 20

Table 2.7: Typology of Decision-making Models

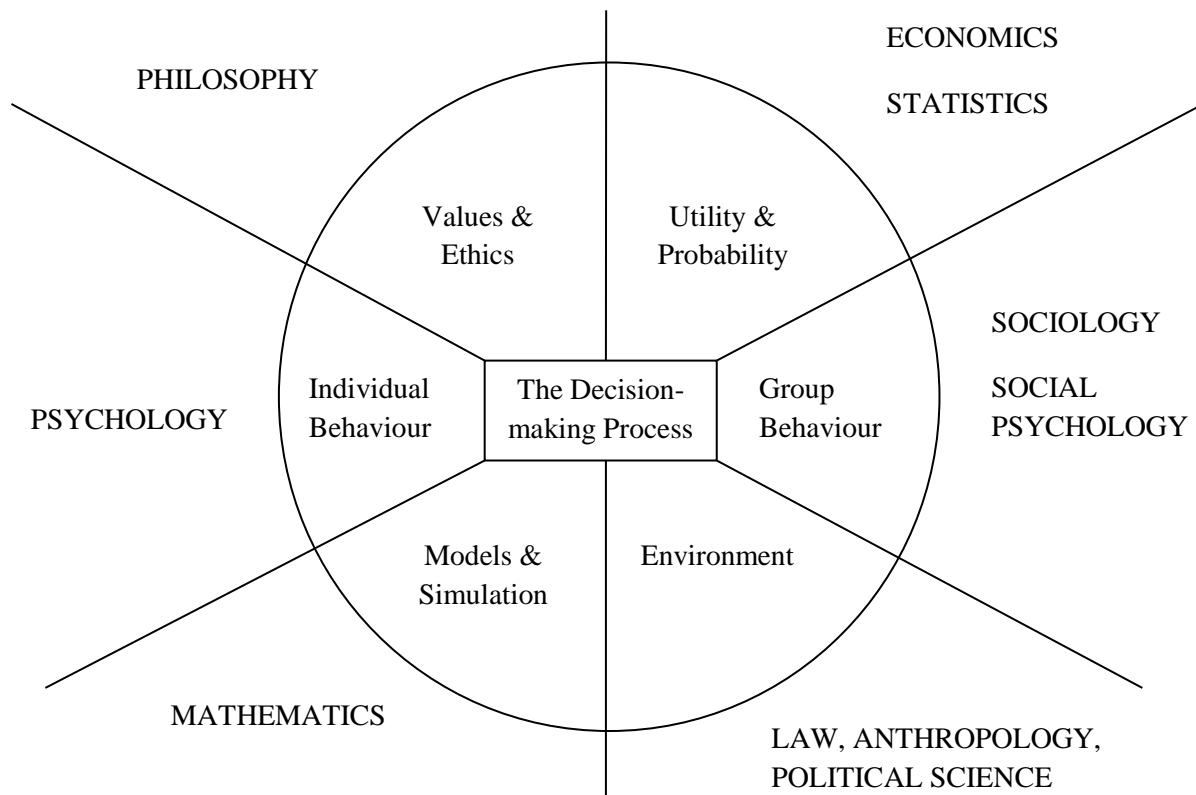
S r. N o.	Model	Primary decision- making criterion	Key ingredients	Key assumptions
1	Rational (Classical)	Maximized outcome	Objectives; specific states of nature; subjective probabilities; quantified utilities (payoffs); exhaustive alternatives; disregard of environment; computational decision-making strategy; short-term horizon; highly structured process.	Fixed objectives; unlimited information; no cognitive limitations; no time and cost constraints; quantifiable and transitive alternatives; controlled variables; closed system; quantitatively limited outcomes.
2	Organizational (Neoclassical)	Satisficing outcome	Objectives; general states of nature; limited subjective probabilities; partially quantified utilities (payoffs); non-exhaustive alternatives; sensitive environment; judgemental decision-making strategy; short-term horizon; moderately structured process.	Attainable objectives; limited information; cognitive limitations; time and cost constraints; partially quantifiable and intransitive alternatives; controlled variables; open system; qualitatively and quantitatively limited outcomes.
3	Political (Adaptive)	Acceptable outcome	Objectives; general states of nature; no probabilities; unquantifiable utilities	Limited objectives; unlimited information; no cognitive limitations; no time and cost

			(payoffs); non-exhaustive alternatives; dominant environment; compromise or bargaining decision-making strategy; restricted number of outcomes; short-term horizon; incremental steps; loosely structured process.	constraints; non-quantifiable and generally transitive alternatives; open system; environmentally limited outcomes; no right decisions.
4	Process (Managerial)	Objectives-oriented outcome	Objectives; general states of nature; generally subjective probabilities; objectives-oriented utilities (payoffs); exhaustive alternatives; sensitive to environmental constraints; judgemental decision-making strategy with selective use of computation and compromise; limited number of outcomes; long-term horizon; incremental steps; highly structured process.	Highly dynamic objectives; limited information; cognitive limitations; time and cost constraints; generally non-quantifiable and intransitive alternatives; controlled variables; open system; sequential decision making functions; objectives-oriented outcomes.

Source: Harrison (1998), pp. 158

2.10.3 The Interdisciplinary Framework of Decision Making (Harrison, 1998)

Figure 2.10: Interdisciplinary Framework of Decision Making



Source: Harrison (1998), pp. 166

2.10.4 Decision Theory

Decision theory is a ‘relatively’ recent development in academics. In the last thirty years scholars from various fields have been contributing to the body of knowledge of decision theory. Decision making literature even today has a quantitative approach indicating that the process is a rigid one. However, there are others who concede decision making is a highly procedural process (Harrison, 1998).

2.10.5 Individual Decision Making

Decision-making skills vary across individuals. People want more and more information to make decisions. However, it is difficult to make full use of multidimensional information. Individuals remain rigid in their decisions even if they receive new information (Harrison, 1998).

Individuals go through a simplified process while making choices (Harrison, 1998):

- a) Alternatives are looked at as a “*set of aspects*”.

- b) More important aspects have the probability of being considered early in the process.
- c) An alternative which is not expected to meet a desired result with respect to the aspect is ruled out.
- d) This is a continued process till only one alternative remains.

Most individual decision making is done to solve problems (Harrison, 1998):

- a) Strategies are used – plans or patterns to generate alternatives. If the complexity of the situation is high in terms of time, information availability, recall capability; the search for alternatives is simplified.
- b) The process of problem solving is flexible throughout, till a balance is reached between expected and actual results.
- c) An individual's personal characteristics including risk taking ability enters the decision making process.

2.10.6 Group Decision Making

Group decision making has both, positives and negatives. It involves the discussion and discovery of 'causes', 'complexities', and 'consequences'. A group tends to take decisions beneficial for the entire organization. Group decision making generates more knowledge, and develops a deeper understanding of the issue at hand. However, reaching a consensus may take time (Harrison, 1998).

2.10.7 Organizational Decision Making

Organizational and individual decision making are similar in many ways (Alexis & Wilson, 1967 cited in Harrison, 1998). Like individuals, organizations too prefer simpler rules of decision making to reduce stress induced by a complex process (Harrison, 1998).

It is here that we speak about managerial decision making. Managers take decisions by virtue of being in a functional role, and also carry with them their individual characteristics (Harrison, 1998).

Organizational decision-making process is considered to be 'messy' (Bass cited in Harrison, 1998).

Some of the characteristics of organizational decision making are (Harrison, 1998):

- a) Programmed decisions involving well-structured patterns of search are usually used. The more complex the decision making issue, the more extensive will be the search process.
- b) At unit level managers are given flexibility to make decisions. So the decision may be optimal at the unit level but sub-optimal in totality.
- c) Decisions are taken with the desire to minimize uncertainties.

2.11 MANAGERIAL DECISION-MAKING PROCESS

Managers have to make decisions in sophisticated situations (Anagnostopoulos, 2014). How organizations make decisions has been well researched within the domain of organization theory (Nutt & Wilson, 2010 cited in Anagnostopoulos, 2014). The concept of decision making has been studied in various types of organizations and fields (Anagnostopoulos, 2014).

Managerial decision making results in either or both of these outcomes (Harrison, 1998):

- a) Change in organizational form or processes
- b) Dedicating money, workforce, or physical resources

2.11.1 Perspectives on Managerial Decision Making (Harrison, 1998)

- a) The integrative perspective: it passes through all managerial functions.
- b) The interdisciplinary perspective: decision making draws from behavioural science and the quantitative disciplines. The psychological factors influence the decision-making process, such as: personality, propensity for accepting or avoiding risk, perception, the subconscious mind.
- c) The interlocking perspective: captures the concept of bounded rationality, wherein decisions have to be made in imperfect conditions.
- d) The inter-relational perspective: the decision-making process is linked with the total process of management, more so at the level of planning and controlling.

Decisions made by the top management are important for the long term organizational strategy, middle managers make decisions related to administration and operating managers take day-to-day decisions (Harrison, 1998).

Recent research in organizational decision making has revealed that managers ask for more information but use less of it. Also, there is an order in the disorder of decision

making, in the sense that the solution may not completely address a problem, and affects several areas or events in the organization. Further the decisions might be inconsistent and imprecise (Harrison, 1998).

According to Tannenbaum (1950) the process of managerial decision-making entails; awareness of behaviour alternatives, definition of behaviour alternatives, evaluation of behaviour alternatives.

Blankenship & Miles (1968) explained decision-making as a complex process with inter-related steps; identification of the problem, investigation of the problem and searching information from the environment in order to generate solutions, selection of the best course of action after analysing the information available.

Blankenship & Miles (1968) describe managerial decision-making behaviour in terms of the frequency with which the manager initiates action with respect to the decision, gets others attention to the problem, consults others about the problem, makes or approves the final decision.

Managerial decision making involves alternative generation, evaluation, and selection (Mintzberg et al., 1976 cited in Bayster & Ford, 1997).

Decision makers search for information, until the marginal value of collected information equals the marginal cost of searching (Stigler, 1961 cited in Glazer et al., 1992).

When addressing problems, managers classify issues as threats or opportunities and accordingly search for information in order to make decisions. For instance, in cases of opportunities, managers look for more information and solutions than in case of threats where they have limited information. Managers also classify issues based on function (Bayster & Ford, 1997).

Decision making is a social process. This process includes authority and influence. The value of authority depends upon its acceptance by those who are at the receiving end. Authority is often accepted where conscious processes are not involved (Tannenbaum, 1950).

Glazer et al. (1992) found that at times managers indulge in ‘local decision-making’ process – the decision “*may be optimal with respect to specific components of a larger plan, but globally suboptimal with regard to ultimate outcomes and for the organization as*

a whole.” Additional information may not always help, as individuals have limited cognitive ability.

Blankenship & Miles (1968) in an examination of 190 managers in eight different company’s found that hierarchical position is the most crucial factor affecting decision making behaviour. Span of control matters only to the extent the manager is dependent upon his subordinates for decision making. Size has some impact on managers’ decision making depending upon the hierarchical position of the manager in the company.

Wang et al. (2015) studied the managerial decision-making process in relation to charitable donations in China from a policy perspective. They found that shareholders and government impacted the decision positively. Less positive impact was found from customers and competitors. Pressure from employees had a negative effect. Personal values and perceived CEO attitudes toward charity were significantly related to charity donation decisions.

Managers’ morale and accountability impact effective CSR implementation. Managers’ value systems are as important for CSR decision-making as the strategy and processes. Managers influence other people within the organization; as a result the whole organization is impacted by their decisions. The culture thus developed can either hinder or support CSR principles (Remišová & Lašáková 2014).

Ungson et al. (1981) stated the following types of cognitive approaches used by managers for decision-making:

- 1) Normative approach refers to decision-makers values and beliefs.
- 2) Descriptive approach refers to how individuals process information to arrive at decisions. Individuals cannot use all the information available due to limited cognitive ability, and therefore simplify the situation by using selected information.

Boulding et al. (1994) stated that managers’ decisions depend on their perception of how the stakeholders might react to decisions. Reynolds et al. (2006) has studied the managerial decision process in balancing stakeholder interests. Managers might want to balance stakeholder interests, but allocation of resource, and relative saliency of claims constrain their decisions.

In “*within-decision making*” approach the manager faces every decision as a singular and independent unit. The “*across-decision making*” approach is more consistent with the spirit of stakeholder management. It focuses on a series of decisions, rather than decision-by-decision basis. Across-decision approach is more instrumentally valuable than the within-decision approach. The across-decision making approach is also more ethical than within-decision making approach. Managers select the approach which maximizes stakeholder balance.

Marquardt & Hoeger (2009) differentiate between explicit and implicit attitude which influences ethical decision-making. Explicit attitude has more to do with detailed and rational ways of processing information than an implicit attitude, which is impulsive.

Conventionally, managers make decisions based on their personal judgement. They combine experience and information from external sources and individual ability to come to a solution (Weinwurm, 1963). Personal characteristics of the managers, characteristics of a particular decision situation in question, economic conditions determine the decision (Blankenship & Miles, 1968). Individual attitudes and demographic qualities are the intervening variables which impact decision making behaviour (Blankenship & Miles, 1968).

Buzby & Falk (1979) cited in Teoh & Shiu (1990) found that institutional investors do not consider Social Responsibility Information (SRI) for decision making. Mahapatra (1984) cited in Teoh & Shiu (1990) found that investors prefer to be rational, rather than ethical in their decisions. Human Resource as a social responsibility area is given more coverage followed by community involvement, and environmental impact (Pang 1982, cited in Teoh & Shiu, 1990).

2.12 MANAGERIAL DECISION-MAKING PROCESS IN CSR

Rache et al. (2013) investigated the various ways in which CSR can be organized in an organization. CSR scholars rarely study such issues. This paper provides a theoretical framework for the same. The authors argue that a new direction of CSR research emerges that focuses on how CSR is organized by using different organizational tools.

Based on organization theory the authors have identified two ways of organizing: complete and partial. Complete organizing includes organizational factors (Ahrne & Brunsson, 2011 cited in Rache et al., 2013):

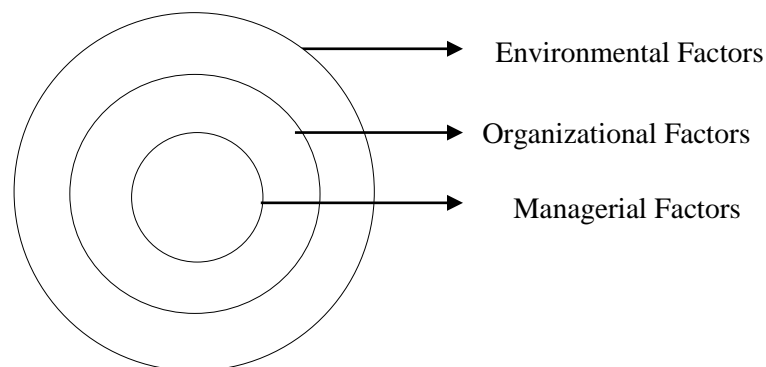
- a) Membership: who can or cannot join the organization.
- b) Hierarchy: used to discharge decision making duties.
- c) Rules: members expected to follow – either formal or informal.
- d) Monitoring: to ensure compliance to rules.
- e) Sanctioning: positive or negative reinforcement.

Partial Organizing does not include all the above mentioned elements. It includes partnerships, standards, government policies – regulations, social and governance impacts.

For the purpose of understanding partial organizing “*standards*” and “*cross – sector*” partnerships were studied.

Environmental, organizational, and managerial factors influence CSR decision making. Both external and internal pressures drive CSR behaviour (Whitehouse, 2006). It has been captured in figure 2.10 and 2.11 below (Tyagi & Mallya, 2016).

Figure 2.11: Broad Representation of Environmental, Organizational, and Managerial Factors Influencing CSR Decision Making



Source: Tyagi & Mallya (2016), pp. 43

2.12.1 Environmental Factors

Decision-making is influenced by the organizational and environmental conditions (Bommer et al., 1987; Finkelstein & Hambrick, 1996; Hambrick & Finkelstein, 1987 cited in Wong, et al., 2011).

Critical aspects related to this factor are explained below:

CSR varies across countries. The National Business System (NBS) - political, financial, education, labour, culture, affects the organizational structure (Matten & Moon, 2008)

which in turn affects the decision-making process. NBS influences all the other aspects of the external environment as well.

The extent of society's development also impacts the level of CSR activities in the society (Jamali & Mirshak, 2007). In developed nations the stakeholders (viz. customers, NGOs, media, trade unions) are very vigilant, unlike in developing nations where the general public is ignorant of their rights and unaware of the negative impacts of corporations (Gugler & Shi, 2009).

Regulation drives CSR actions. Legislation is considered detrimental to CSR as it tends to have a negative impact on how companies operate (Whitehouse, 2006). Kusku & Fraser (2004) as cited in Dumitrescu & Simionescu (2014) state that lack of a legal framework leads to varying CSR practices across countries.

Benchmarking against competitors also influences a company's CSR decisions (Logsdon & Yuthas, 1997; Maon et al., 2009). Falck & Heblich (2007) mention that a firm chooses to have an exclusive stake if the CSR area is opportunistic, but if the area is too risky in the long run to venture alone, then an inclusive stake is desirable. When a company collaborates it affects the CSR dimensions.

Pedersen (2006) focuses on how organizations implement CSR by indulging in stakeholder dialogue. The entire stakeholder management process is well explained.

Investment firms use CSR information for funding decisions (Matten & Moon, 2008; Teoh & Shiu, 1990). Especially when the reputation of the firm is a concern, CSR related information is considered by institutional investors (Teoh & Shiu, 1990).

2.12.2 Organizational Factors

CSR depends upon the company's situation, capabilities, and means (Cramer et al., 2006; Brown & Forster, 2012).

Organizational structure and culture help in guiding the decision-making process (Wood, 1991a; Swanson, 1999). Flat Structures can transmit information with respect to values better than taller ones (Halal, 1994 cited in Swanson, 1999) and encourage decentralised decision making (Frederick, 1995 cited in Swanson, 1999).

Centralization helps in better decision making but results in low CSP as the process is time consuming, and conflict prone. In a decentralised system there is higher possibility of

taking informed decisions and satisfying multiple stakeholders, thus resulting in high CSP (Wong et al., 2011).

Commitment of a firm toward CSR also matters (Matten & Moon, 2008).

It is usually the leader of the organization or the CEOs who drive CSR (Jenkins, 2006; Jamali & Mirshak, 2007; Jamali et al., 2009; Murrillo & Lozano, 2006), but this is not always the case.

There is a positive relation between the number of board ties to reputed universities or NGOs and substantive CSR practices (Perez-Batres & Doh, 2013).

Firm's size, orientation of the management, and strategy of the company affect CSR decision making (Carroll, 1991). Wu et al. (2014) too mention the importance of a firm's size in CSR decisions.

The maturity level of an organization impacts the kind of CSR activities it undertakes and the thought behind it. Logsdon & Yuthas (1997) used individual moral development theory for organizations indicating the intent and nature of CSR activities. Following are the stages:

- a) Pre-conventional stage: done to avoid negative consequences, and for self-interest.
- b) Conventional stage: done to comply with the laws, and meet industry expectations.
- c) Post-conventional stage: done to fill in the gaps not addressed by the law, value based decisions are made.

Baumann-Pauly et al. (2013) explain Organizational integration of CSR through five stages (based on Zadek's 2004 organizational learning model) by:

- a) Defensive/Denial: company's refuse to accept responsibility for the social and environmental impact of their business operations.
- b) Compliance: company's focus on complying with legal rules.
- c) Managerial: marks the beginning of an understanding for corporate social or environmental responsibility beyond legal requirements in a number of management processes.

- d) Strategic: company's start realizing that that engagement in CSR could give them a competitive edge and begin looking at a broader range of issues related to CSR in a strategic manner.
- e) Civil: companies are genuinely concerned about the issues and they are looking for support to achieve CSR objectives. They initiate industry collaborations or collaborations with civil society organizations.

CSR action is not always a top-down process. It can also be bottom-up or even lateral or mixed (Wood, 1991 a; Sharp & Zaidman, 2010). In order to make decisions, information is filtered and recalled. The way an organization justifies its actions reflects the way it filters information (Basu & Palazzo, 2008). Subordinates detect information about the environment and pass it on to senior managers and other employees. This information is reselected if it passes through the hierarchical and group based decision processes (Swanson, 1999).

Khan & Thomsen (2011) suggest the existence of the bottom-up approach in a supply chain relationship between western countries and their suppliers from developing countries

Terms like *“participation, inclusion, voice, involvement, collaboration, and partnerships, and engagement”* have been frequently used in CSR literature, thus indicating CSR as a democratic process (Pedersen, 2006).

Depending on the way an organization defines CSR, its approach will differ. Every company interprets CSR in its own way depending upon current or emerging values (Cramer et al., 2006). The decision-making process encourages the use of values the organization stands by (Carroll, 1991). Strategic conversations with stakeholders help a company in identifying its values (Miles et al., 2006). Values enter decision making through ‘perceptual filtering’ (Chin et al., 2013).

2.12.3 Managerial Factors

Managerial values are important to understand CSR practice (Waldman et al., 2006). Values are a set of beliefs, norms, and behaviours (Hemingway & MacLagan, 2004). Values are referred to as *“collective assumptions and judgements about good and bad”*(Verlinde & Luijten, 2002 cited in Cramer et al., 2006). Values and beliefs influence decision making, as they shape actions (Cramer et al., 2006; Triandis, 1995 cited in

Waldman et al., 2006; Maon et al., 2009). Cultural factors predict the CSR values of executives (Angus-Leppan et al., 2010).

Executives' philosophy, personal values and beliefs influence a firm's CSR strategy (Miles, 1987 cited in Swanson, 1995; Swanson, 1995; Hemingway & MacLagan, 2004; Cramer et al., 2009; Triandis, 1995 cited in Waldman et al., 2006; Maon et al., 2009). Managers' values, their personality, and their way of thinking facilitate strategic decisions, which in turn are influenced by the context of those decisions (Finkelstein & Hambrick, 1996; Wally & Baum, 1994; cited in Wong et al., 2011).

Personal and organizational values are closely linked with social values (Hemingway & MacLagan, 2004; Waldman et al., 2006).

It is debatable whether CSR decisions can be attributed to organizations or to managers. Managers choose information which matches their values; referred to as 'motivated cognition' in social psychology (Chin et al., 2013). Organizational characteristics affect managers' perceptions (Waldman et al., 2006). Managers are likely to sacrifice their values for the organization (Bucar & Hisrich, 2001 cited in Payne & Joyner, 2006).

CSR decisions including policies are made by strategic leaders in the organization (Finkelstein & Hambrick, 1996; Hambrick & Mason, 1984; Thomas & Simerly, 1994 cited in Wong et al., 2011). It does not always happen that only CEOs make CSR decisions (Finkelstein & Hambrick, 1996; Hambrick & Mason, 1984; Peterson et al., 2003 as cited in Wong et al., 2011); the middle managers might also be involved (Maon et al., 2009).

There are three types of managers; immoral, amoral, moral (Carroll, 1991). Most managers fall in the first two categories; moral managers are rare. Since CSR is a value laden activity and managers are the decision makers, understanding their moral orientation is important.

Managers reflect their level of moral development through four key processes (Logsdon & Yuthas, 1997); strategic formulation, distribution of resources and power, employee socialization, reward systems.

CEOs create 'moral credits' by accumulating good actions. Lack of moral credits in the past makes them indulge in CSR activities (Ormiston & Wong, 2013).

Interaction between the top management and boundary spanning employees is important so that the top management is not intellectually isolated (Miles et al., 2006).

Formal, unintended, entrepreneurial are the three types of discretion which managers utilize in an organization (Hemingway & McLagan, 2004). All are potentially linked with CSR.

The political ideologies of a CEO affect CSR decision-making. A CEO with a liberal political ideology will remain committed to CSR activities even when the company is not doing well financially (Chin et al., 2013).

The power of the CEO vis-à-vis that of the Board affects decision-making. A CEO with low power will have little impact on CSR decisions (Chin et al., 2013).

The CEO's founder status affects the decision-making process. A non-founder CEO will find it difficult to cut through existing norms, practices, systems and the history of the organization (Wu et al., 2014).

The nationality of the leader affects the strategic decision-making process. Cultures that focus on long term orientation support innovation (Kim & You, 2013). Managers in affluent countries favour shareholder related issues in their decisions, whereas managers in poor countries focus on society at large. Managers in cultures valuing 'institutional collectivism' value most aspects of CSR in their decisions (Waldman et al., 2006).

Top Management's expectations get influenced by environmental factors. Top management's approach towards their stakeholders influences their perception of institutional and organizational areas of CSR and its embedment. Ego, locus of control, and field dependence moderates the effects of the stage of organizational moral development on individual decision making behaviour (Logsdon & Yuthas, 1997).

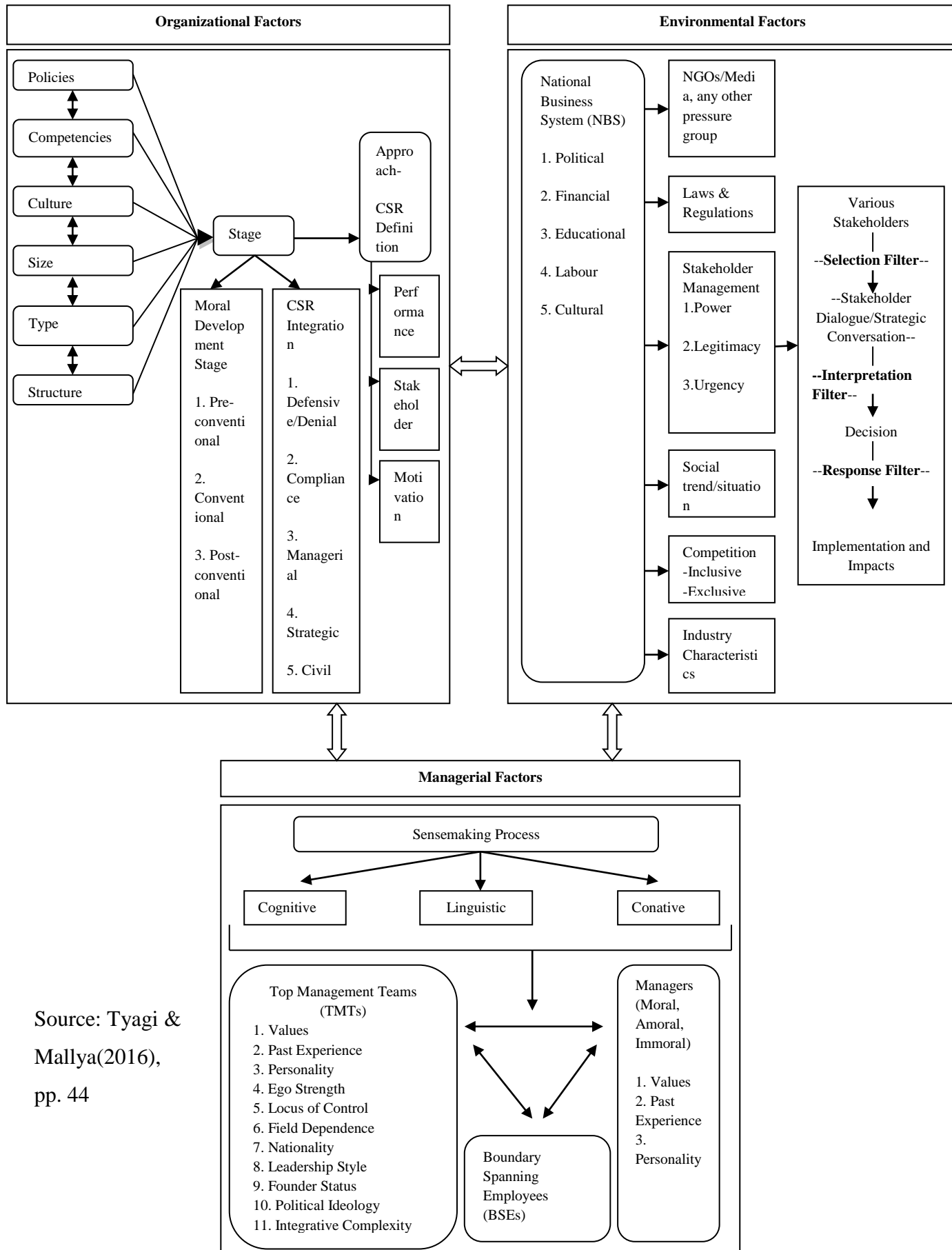
Payne & Joyner's (2006) study examined the effect of top management teams' (TMTs) integrative complexity and decentralized decision making on CSP. They state that both the factors increase TMTs ability to gather information on, and attend to, stakeholder needs thus resulting in higher CSP.

Explicit CSR is associated with autocratic leadership style, while Implicit CSR is attributed to emergent and authentic style of leadership. Other leadership types mentioned in CSR context are hierarchical, ethical, transformational, emergent, authentic, and shared leadership (Angus-Leppan et al., 2010).

External environmental factors affect the leadership style (Angus-Leppan et al., 2010).

Based on the above literature, Tyagi & Mallya (2016) developed a conceptual framework in the CSR decision-making process, as shown in figure 2.12.

Figure 2.12: Framework for CSR Decision-making Process



Source: Tyagi & Mallya(2016), pp. 44

2.13 MANAGERIAL DECISION-MAKING PROCESS IN CSR IN EXTANT LITERATURE

CSR has been described as a decision-making process in literature (Davis, 1960; Steiner, 1971; Davis, 1973 as cited in Carroll, 1999). Some researchers claim corporate social performance is a social process, while others place CSR in the area of outcomes (Wood, 2010; Carroll, 1991; Swanson, 1995, 1999).

Since corporates are centres of power and decision-making, their contribution in CSR is very important (Jamali & Mirshak, 2007). The internal decision-making approach of an organization, which is not easily visible, is reflected in its CSR activities (Dumitrescu & Simionescu, 2014). In order to assess CSR it is important to look at the process of decision making instead of looking at the outcomes, as that can be misleading (Basu & Palazzo, 2008). Reasoning coupled with motivation results in decision making. Consequences are also considered (Wood, 1991a).

Hemingway & MacLagan (2004) state that a firm's approach towards CSR might be driven by performance, stakeholder, or motivation.

As per Cramer et al. (2006) there are three approaches to CSR:

- a) Compliance strategy: refers to following the laws of the land.
- b) Integrity strategy: refers to the values of an organization that direct behaviour.
- c) Facilitating strategy: it is a combination of compliance and integrity strategy. It focuses on dialogue with stakeholders

Researchers suggest a combination of all three strategies rather than using one exclusively. This would help in decision making by the people concerned, based on their position, insights, and responsibilities.

The CSR Theories and Models section discussed earlier in this Chapter provides a broad framework within which managers make decisions regarding CSR. Wood's (1991 a, b) model is a significant advancement in CSR research. It indicates broad areas of CSR decision making. Swanson (1995) added decision-making process and values to Wood's (1991 a, b) CSP model.

Jamali & Mirshak (2007) integrated Carroll's (1979) model and Wood's (1991 a, b) model in order to understand CSR in Lebanon. Managerial discretion is active in all domains, but

more so in the discretionary domain. In the same study it was found that the principle of legitimacy and managerial discretion was mentioned frequently as a motivator.

Table 2.8: Integration of Wood (1991 a, b) and Carroll's (1979) CSP Model

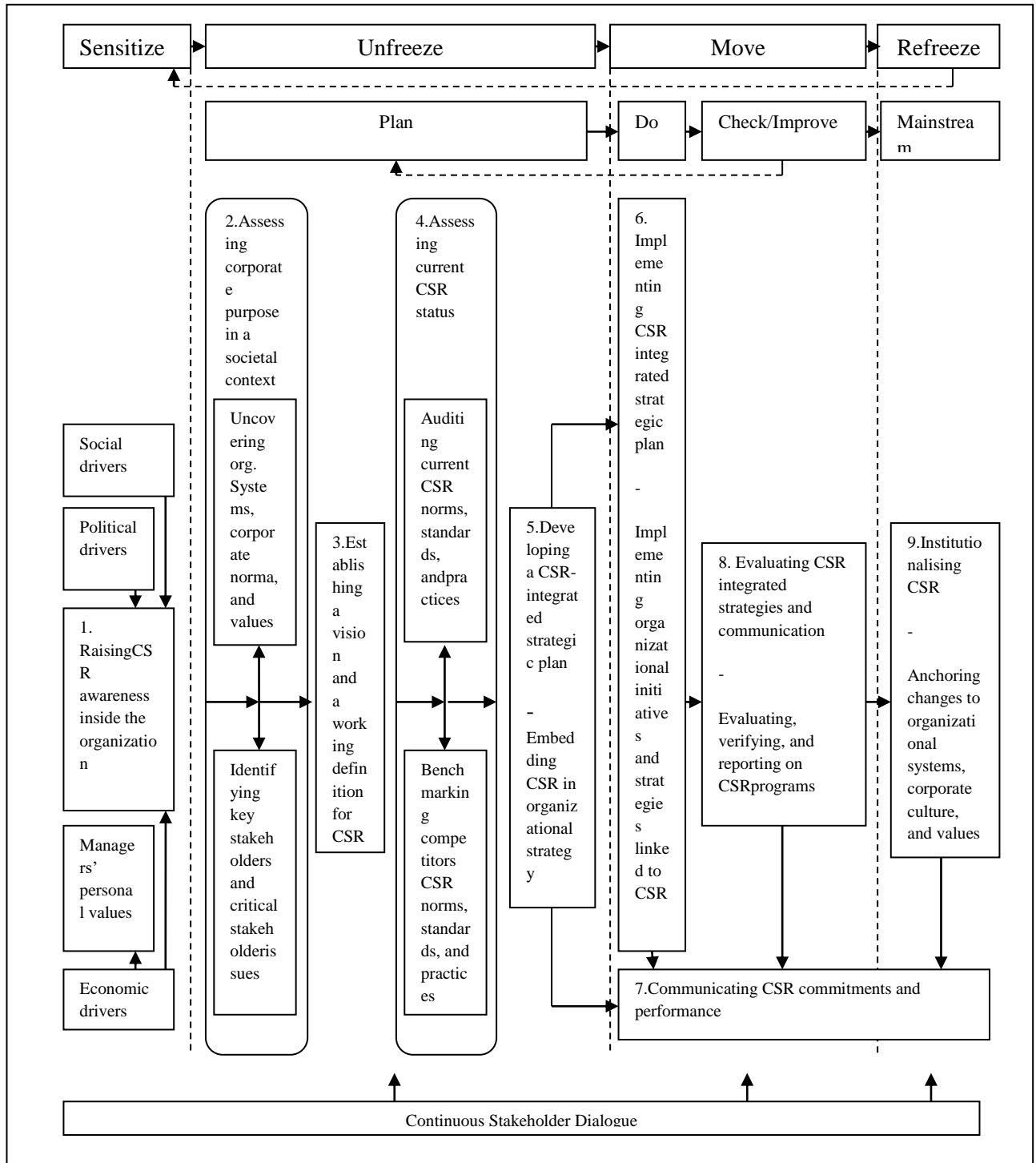
Domains	CSR Principles	Processes of Responsiveness	Outcomes of Corporate Behaviour
Cell 1: Economic	Social Legitimacy Public Responsibility Managerial Discretion	Environmental Assessment Stakeholder Management Issues Management	Social Impacts Social Programs Social Policies
Cell 2: Legal	Social Legitimacy Public Responsibility Managerial Discretion	Environmental Assessment Stakeholder Management Issues Management	Social Impacts Social Programs Social Policies
Cell 3: Ethical	Social Legitimacy Public Responsibility Managerial Discretion	Environmental Assessment Stakeholder Management Issues Management	Social Impacts Social Programs Social Policies
Cell 4: Discretionary	Social Legitimacy Public Responsibility Managerial Discretion	Environmental Assessment Stakeholder Management Issues Management	Social Impacts Social Programs Social Policies

Source: Jamali & Mirshak (2007), pp. 248

Based on Lewin's Model of Change, Maon et al. (2009) proposed a framework for designing and implementing CSR. Top management recognizes the need for change at the sensitization stage, and CSR planning takes place at the unfreeze stage. This framework helps managers to identify the critical success factors. CSR development and implementation can be considered similar to a situation of organizational change and

development, which requires analysis and inclusion of the stakeholder concerns and demands. Managers need to be aware of the context and expectations. In earlier studies the role of stakeholders was not clear.

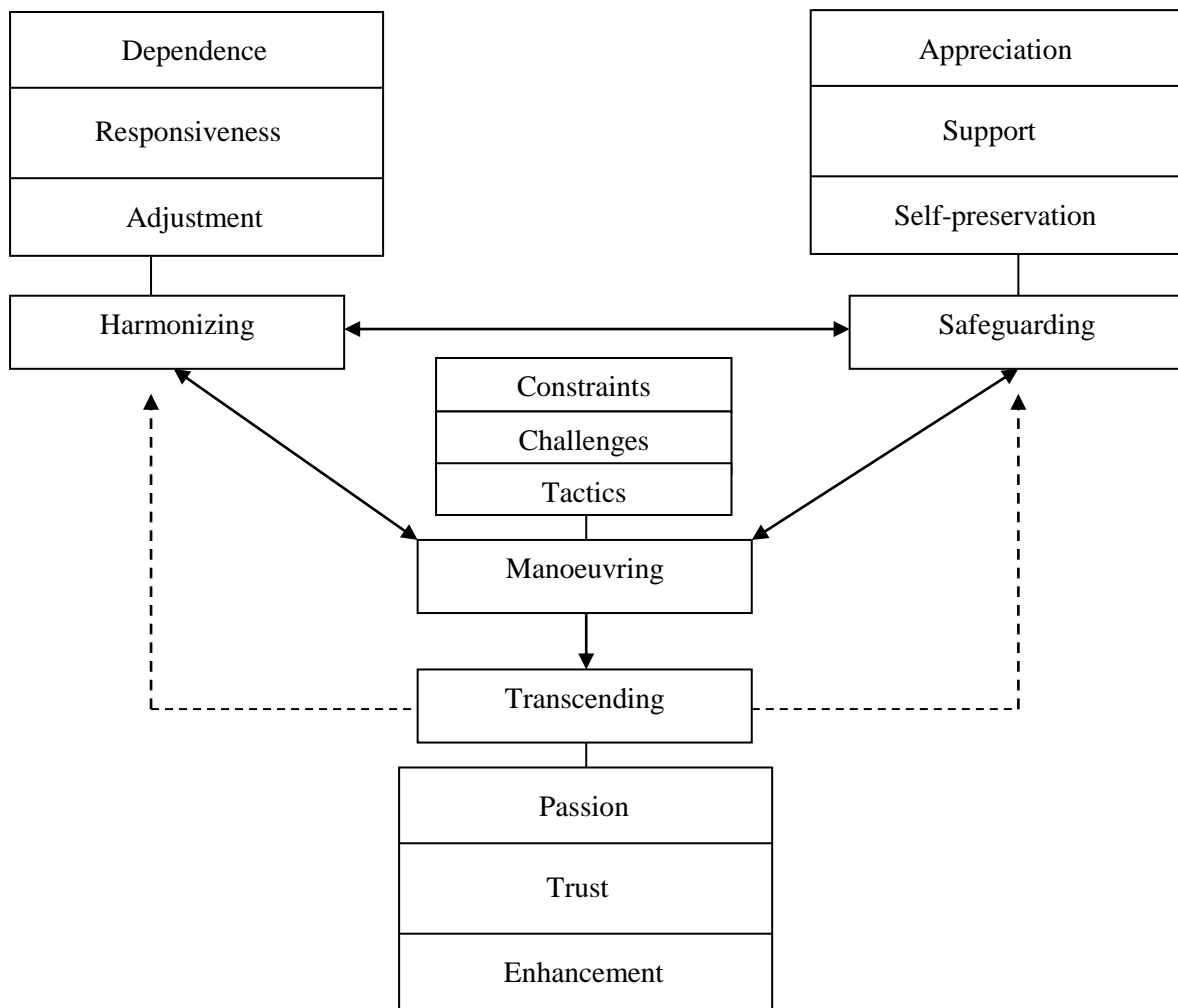
Figure 2.13: Framework for design and implementation of CSR



Source: Maon et al. (2009), pp. 77

Anagnostopoulos et al. (2013) developed a theory for CSR decision-making in corporate foundations in sports in the U.K. using Grounded Theory Methodology. The study identified four micro-social processes - harmonizing, safeguarding, manoeuvring, and transcending, which were together termed **Assessable Transcendence**.

Figure 2.14: CSR Decision-making Theory in Sports Organization



Source: Anagnostopoulos et al. (2013), pp. 276

- a) **Harmonising:** Managers' decision-making is dependent on the prevailing conditions at a particular point in time, depending upon which they adjust their actions. Managers have to be flexible in their decision-making processes. Decisions depend upon the resources available. This process is concerned with social performance and is related to output, outcomes, and impacts. Eventually managers try to respond to social needs and demands.
- b) **Safeguarding:** A set of reasons form the basis for decisions. Appreciation from the foundations plays a crucial role – the actions should help the parent club. This might

result in some kind of a support from the club. The image of the foundation and the parent company needs to be preserved.

- c) Manoeuvring: Managers have to deal with situations in a tactical way. There are challenges and constraints which managers have to face. Constraints can be from internal or external sources. Thus, managers use tactics to overcome constraints and thus abate the challenges. Tactics can be either soft (indirect) or hard (direct).
- d) Transcending: Passion and trust enhance the CSR decision-making process.

2.14 VALUES AS PART OF THE DECISION-MAKING PROCESS

Hemingway & MacLagan (2004) took motives for CSR into account. Managers' personal values shape the formulation and implementation of CSR activities. External factors are not the sole initiator of CSR decision making in private companies. Managers' discretion reflects their personal values. *"It is debatable whether the actions are by individuals or the corporate; or whether the organization is an agent and managers are the decision makers; or whether the term corporate should be changed in the context of CSR."*

Swanson (1999) discussed about integrating the normative and descriptive approaches for coherent theory development. A three part research strategy reformulates responsibility and responsiveness so that there is continuity of meaning. Thus CSP topics are organised according to values, conceptualized as decision based value processes, and interpreted as two ideal types of responsiveness or contrasting frames of reference for theory development.

Weick (1969) cited in Swanson (1999) describes three decision processes of values across individual, organizational, and societal level:

- a) Selection: filtering of data by decision makers so that unclear of information is reduced.
- b) Retention: determines what information decision makers can recall for further use.
- c) Enactment: processing of information by organizational participants ultimately creates the environment to which an organization adapts (Scott 1987).

Weick's perspective can be applied to responsibility and responsiveness: social values pertaining to responsibility are subject to decision processes, which result in the enactment of environments to which organizations respond.

Enacted Responsiveness involves (Swanson, 1999):

- 1) The executive's normative orientation to social policy: personal values of senior managers influence corporate social policy formulation. Implementation of policy impacts the legitimacy of the organization. This can also influence enacted responsiveness of values by impacting selection and retention of values by the organization.
- 2) Formal organizational decision making: executive values are communicated through a chain of command, setting the range for the subordinate's decision making discretion (Simon 1957). There are three value types:
 - a) Operative – decision makers rank as highly important, and are deemed successful in organizational life. They have the greatest impact on decisions. Ambiguity in information is reduced.
 - b) Adopted Values – subordinates observed as being successful in organizational life, but not ranked important. Not internalised, still selected and activated along the chain of command.
 - c) Intended Values - highly important but do not fit the subordinate's organizational experience. These values are not permissible and are not considered useful and are rarely selected to be instrumental in problem solving. Not activated in hierarchical decision processes. They are retained instead, as inactive, or latent.
- 3) Informal organizational decision making: values strongly influence the processes by which groups in the organization try to solve problems and tasks posed by the environment. Organizational culture helps determine enacted responsiveness. Managers use primary and secondary means to signal which values should be selected as operative or adopted or suppressed. Primary is what executives pay attention to and are their criteria for recruitment and promotion. Secondary refers to design of organizational structure, systems, and procedures, as well as executive statements about organizational philosophy (Schein, 1985). Executives can influence retention by positive reinforcement – rituals and ceremonies. This form of retention is called maintenance.
- 4) External affairs management: it is important for enacted responsiveness. External affairs subordinates detect information about the environment which they pass on to senior managers and other employees. It is a value detecting instrument. This information is reselected if it passes through the hierarchical and group based decision

processes. The value laden information determines an organization's response to the external environment.

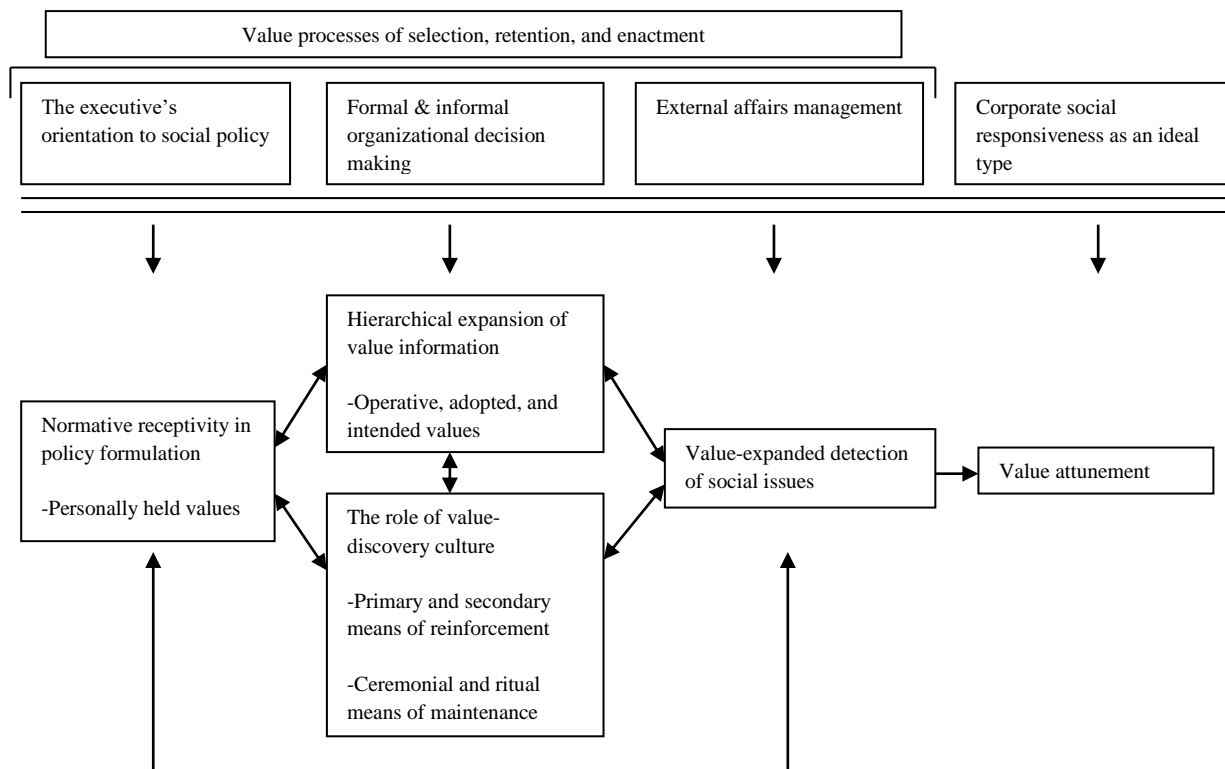
Two Ideal Types of Responsiveness (Swanson, 1999): Neglect and Value Attunement. Neglect refers to fallacies posed by integration dilemma. Value Attunement refers to the potential for blending the normative and descriptive approaches to business and society. Attunement denotes the possibility that the organization can select and recall many values for learned responses to their environment. Attunement ameliorates theory building problems in many ways. The immunization problem is redressed, because instrumental means of policy are not severed from normative considerations. It seeks to understand social values than just comply with social pressure. Attunement brings responsibility and responsiveness together for theoretical integration. It follows means-end logic.

The Need for a Theory of Values (Swanson, 1999): Attunement needs to be based on understanding those values that enhance community good. Managers' mind-sets hold normative and descriptive together.

Frederick's (1992, 1995) cited in Swanson (1999) mentioned five value clusters namely; economizing, ecologizing, power aggrandising, technological values, x-factor (set of all values held by individuals in an organization).

As per Frederick (1995) cited in Swanson (1999), flatter structures might mitigate the power aggrandising behaviour in organizations that deviate from retention, selection, and enactment of constructive values. They can transmit information with respect to values better than taller ones (Halal, 1994 cited in Swanson, 1999).

Figure 2.15: Value Attunement



Source: Swanson (1999), pp. 515

“How company’s attempt to position CSR in their own organizational structure and reflect it in their own norms and values, has received little attention until now.” (Swanson, 1999)

Every company defines or interprets CSR in its own different way, based on current and emerging values. Knowing to what extent CEOs values affect decision making is of practical significance. It is even more important with respect to theoretical tensions (Chin et al, 2013):

- a) Neoclassical Economics (as summarized in Teece & Winter, 1984; Augier & Teece, 2009): firms act depending upon the situation, managers having little or no role.
- b) New Institutional Theory/Population Ecology Theory (for example, DiMaggio and Powell, 1983): Managers have limited impact on outcomes due to isomorphic constraint and inertial forces.
- c) Agency Theory (Jensen & Meckling, 1976; Eisenhardt, 1989): Managers have a significant impact on outcomes by way of their personal preferences and therefore the owners need to make sure that this doesn’t happen, as managers tend to serve

their own and not the owners' interests. To avoid such problems, owners can install monitoring or incentive schemes.

- d) Upper Echelons Theory (Hambrick & Mason, 1984; Hambrick, 2007): Executives do bring in their own value judgements but they differ from one another. Strategic Decision Making is more subjective in nature than technical. Managers have their own perceptions based on their values, experiences, and personalities, which eventually impacts their choices. A lot of research has been done on CEOs experiences, few on CEOs personalities, and even fewer on CEOs values.

Though researchers have recognized values as an important factor determining managers' actions, it is difficult area to research as it not easily observable. Also 'virtually anything can be explained as a matter of tastes.

"Executives' values might indeed influence corporate actions, but theory research in support of this premise will be stymied until—and unless—some robust, centrally important values dimensions can be identified and valid ex ante measures of such constructs can be developed...." (Chin et al., 2013).

There are two ways in which values can enter executives' decisions (Chin et al., 2013):

- a) In their choices post considering various alternatives.
- b) Through *"perceptual filtering"* – this is an indirect way in which choices are affected. Here managers select information that suits their values. This is called *"motivated cognition"* in psychology – i.e. executives see what they want to see and hear what they want to hear.

At the highest level, a person is able to reason morally based on universal ethical principles. Studies have found that most people do not reach this highest stage.

2.15 SENSEMAKING

2.15.1 The Sensemaking Theory

The theoretical base of the sensemaking process is provided by Weick (1995). He shifted the focus from structure to process in organizational theory (Cramer et al., 2006).

Seven properties of sensemaking are; grounded in identity construction, retrospective, enactive of sensible environments, social, ongoing, focused on and extracted by cues, driven by plausibility rather than accuracy (Weick, 1995).

2.15.2 The Sensemaking Process

Sensemaking is a *“process by which individuals develop cognitive maps of their environment”* (Ring & Rands, 1989 cited in Basu & Palazzo, 2008). Since managers are the decision makers, how they *“think, discuss, and act”* in relation to CSR should be understood (Basu & Palazzo, 2008).

Firms’ decisions on CSR emerge from managerial sensemaking of CSR (Angus-Leppan et al., 2010). It is a social process and also makes the approach toward CSR proactive (Schouten & Remme, 2006). The focus is on the process: how the organization interacts with its stakeholders (Pater & Van Lierop, 2006).

At an individual level, sensemaking consists of organizing and categorizing experiences by the use of language labels. It is the same at the organizational level too, but the complexities increase (Schouten & Remme, 2006).

Sensemaking interpretations vary across company’s and stages (Schouten & Remme, 2006). The sensemaking process occurs within an organization when people are facing uncertainty and ambiguity (Weerd, 2001 cited in Van der Heijden, 2010; Wong et al., 2011). *“Sensemaking is seen as an important and relevant theory of meaning and action because of ambiguities around CSR and CSR practice.”* It is a potential internal institutional determinant of CSR and therefore, worthy of investigation in the CSR context (Angus-Leppan et al. 2010).

Sensemaking and CSR are built on the fact that human beings form the building blocks of organizations, and a social element exists. The concept of sensemaking helps in understanding the process of CSR incorporation in an organization better (Schouten & Remme, 2006).

Collective sensemaking occurs when information is collected from stakeholders and a common frame of reference is developed (Pater & Van Lierop, 2006). There is also a concept of sensegiving. Here there is an ‘intense information flow’. It can also be referred to as *“issue selling”* (Van Lierop, 2006).

Managerial behaviour is a result of the sensemaking process, which according to Bayster & Ford (1997) consists of three steps, viz. Scanning and Search, Interpretation and Classification.

Cramer et al. (2006) mentions five types of sensemaking processes:

- a) Pragmatic Sensemaking: the change agent translates principles into clear and tangible goals, and also clearly specifies the dos and don'ts. Here the change agent has respect for environment and individual responsibility.
- b) External Sensemaking: the driving force here is public perception; therefore external communication is given importance. Here change agents often represent Public Relations and Communications Departments.
- c) Procedural Sensemaking: companies that work in a systematic way implement CSR in strategic quality and management systems. The existing systems are complemented by audits, targets, and manuals.
- d) Policy-oriented Sensemaking: the focus is on integrating CSR dimensions in the company's policies/mission statements. CSR is seen as a strategic decision at the corporate level.
- e) Values-driven Sensemaking: such company's develop their own interpretation of CSR based on their underlying values and beliefs. It is not related to the ethical principles of the organization.

The above list is non-exhaustive. CSR interpretation largely depends on the values and norms present in an organization. Implementation of CSR is not sector-related but dependent on cultural aspects. A result-oriented agent focuses on awareness. CSR acquires a company specific meaning with emotional, functional, or practical value only after developing an understanding of CSR within the organization.

As the sensemaking process continues, the identity of CSR will develop and gradually percolate to people both, inside and outside the organization. The meaning given to CSR stems from the change agents' own values and norms. The ability of an organization to integrate CSR will depend on trial and error, personal preferences, and use of dedicated language by the change agent. With the passage of time and activities, companies develop a sharper image of CSR.

Van der Heijden, Driessen, & Cramer (2010) found that CSR sensemaking process in the organization can be described in the following three stages:

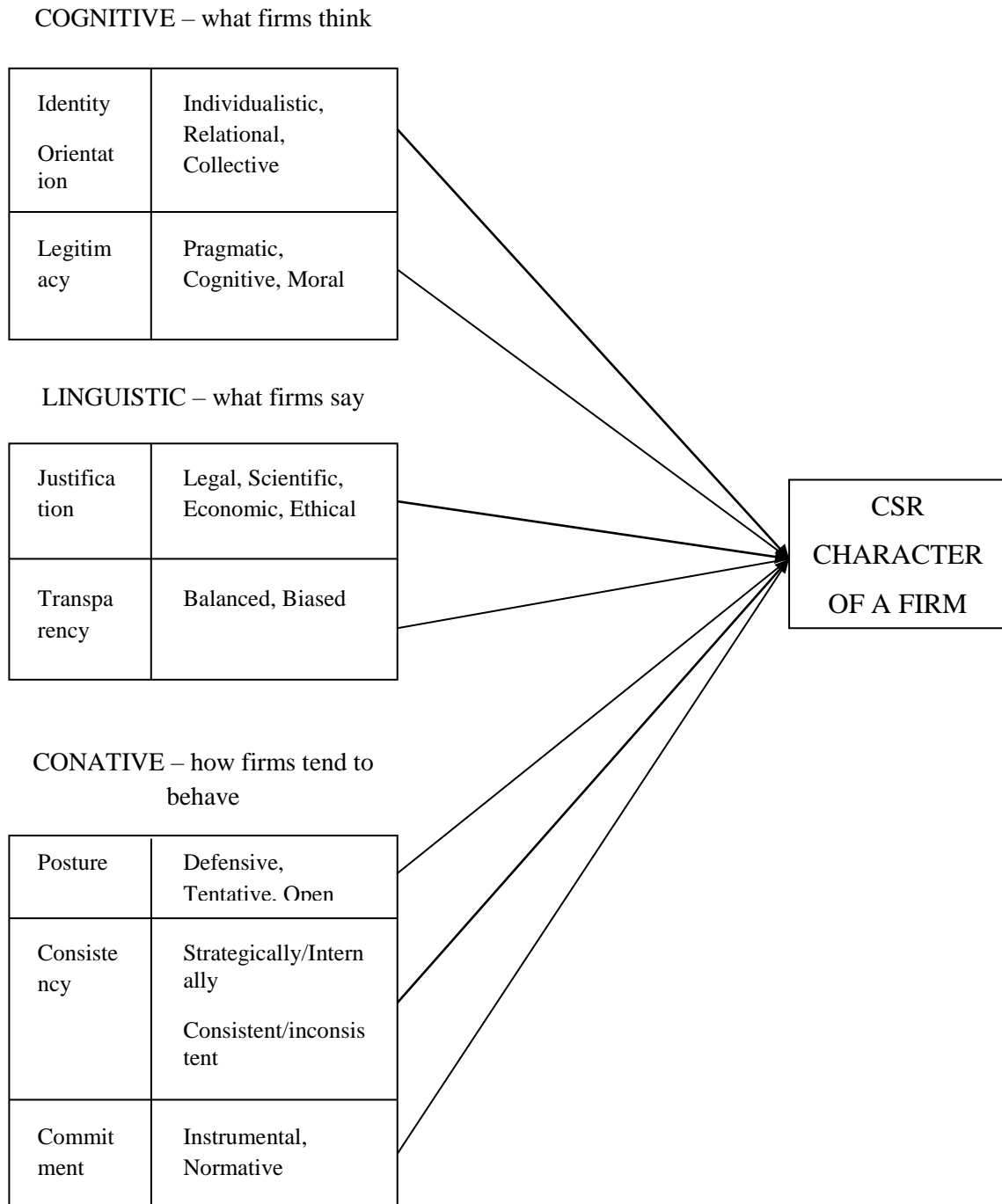
Stage 1: Exploring - resolving uncertainty and ambiguity; here information is collected, and meetings are conducted.

Stage 2: Translating – change agents play an important role here. Language is used to drive action.

Stage 3: Embedding

Basu & Palazzo (2008) stated that cognitive, linguistic, and conative factors make up the sensemaking process, which defines the CSR character of the firm.

Figure 2.16: CSR: Dimensions of the Sensemaking Process



Source: Basu & Palazzo (2008), pp. 125

1) Cognitive: thinking about the organization's relationship with its stakeholders and the world at large, and the rationale with which CSR activities are decided upon.

1.1) Identity Orientation: shared beliefs, values and norms that keeps people in the organization together, and enables them to make sense of the world. Shared

perception refers to “*who we are*”. Brickson (2007) identifies 3 types of identity orientation:

- a) **Individualistic:** belief about oneself – for example “*the best*”
- b) **Relational:** consider as partners of stakeholders – for example “committed to customers”
- c) **Collectivistic:** members of a larger group, beyond stakeholders – for example “*elimination of poverty*”

1.2) Legitimacy: three approaches –

- a) **Pragmatic:** convincing stakeholders of the organization’s decisions.
- b) **Cognitive:** actions aligned with perceived social expectations. Adaptive process called ‘isomorphism’.
- c) **Moral:** under an uncertain environment (fundamental social change) organizations co-create acceptable norms with the relevant stakeholders.

2) Linguistic: ways and means of explaining and sharing information with others.

2.1) Modes of Justification: gives an insight in to why organizations act the way they do. The way an organization justifies its actions reflects how it interprets its relations with its stakeholders and society in general, and also the way it thinks about a certain issue. Justification also tells how an organization filters information from the external environment, perceives conflicts, and responds to the demands – the overall language game.

Ashforth and Gibbs (1990) list three variants of language games:

- a) **Legal:** the organization can defend itself against critics by citing legal reasons.
- b) **Scientific:** the organization can defend itself against criticism by citing ‘neutral experts’.
- c) **Economic:** the organization highlights tangible contribution to stakeholders to defend itself.

Legal and Scientific – does not facilitate dialogue, it only helps in defending.

A fourth type of justification can be – **ethical** (cosmopolitan/higher order interests) – e.g. human welfare.

2.2) Transparency: Balanced (both positive and negative information given; giving reasons), Biased (only favourable information given). Providing a lot of information does not mean that it is balanced in nature.

3) Conative: the organization's behavioural posture including the commitment and consistency in activities it takes up.

3.1) Posture: refers to how the response is made, revealing the organization's character. Cost-benefit match between corporate values and that of critics is considered in deciding on the posture. When faced with criticism, the corporation may act in either of three ways: **Capitulation, Resistance, Pre-emption.**

Three dominant posture types:

- a) **Defensive:** no feedback considered – always right.
- b) **Tentative:** inexperience with an issue – other may feel that the organization is not serious.
- c) **Open:** willing to listen, share, and respond to others to bring out real change.

3.2) Consistency: 2 aspects:

- a) Organization's overall strategy and its CSR activities
- b) Organization's strategy and its CSR variety during any period of time.

Thus an organization can be strategically consistent or inconsistent with respect to its CSR activities.

3.3) Commitment: it is critical in embedding an activity in its culture. Three types:

- a) Organizational Leadership: driving force
- b) Its depth: extent of manifestation across various activities
- c) Its Span: beyond the firm – includes the entire supply chain.

Weiner (1982):

- a) **Instrumental Commitment:** derived from external incentives.
- b) **Normative Commitment:** derived from internal and moral considerations.

Weaver et al. (1999) considered Normative commitment to be more important for incorporating responsible corporate processes into daily activities.

2.16 SUMMARY

CSR does not have a common definition; however there are certain CSR dimensions that are commonly cited such as environment and social concerns. The '3P' concept, People, Planet, and Profit forms part of another related concept called CS. CSR is a part of CS. CSR is used mostly with regard to social aspects. There are many other terms used, which overlap with CSR such as corporate citizenship, corporate responsiveness, CSP, CR.

CSR practices vary depending upon the approach adopted, which in turn largely depends on the motivation behind doing CSR activities.

CSR is considered to be difficult to research, as the field is still evolving and depends on other fields or disciplines for its growth. CSR research has mostly appeared in the domain of business ethics. Most of the CSR research has been carried out in the environment domain.

Researchers have captured the evolution of CSR and have pointed out that the concept has changed in meaning and practice from philanthropy in the 1950s to sustainability in this century.

Various CSR models and theories exist in literature. Carroll's (1979) model was the first. Scholars such as Sethi (1979), Waddock & Cragg (1985), Swanson (1995) went on to improve the models. Wood (1991 a, b) model is the most widely referred model, as it includes the CSR processes.

The concept of CSR is now spoken of with respect to stakeholder management. This makes the process more effective. Stakeholders can be identified by prioritizing them. One such assessment technique was developed by Mitchell et al. (1997), which suggests classifying stakeholders based on urgency, power, and legitimacy.

The decision-making process is generic, dynamic, and continuous in nature. Taking decisions involves behavioural actions at all hierarchical levels, and at individual, group, and organizational levels. There exist various decision typologies and models. Decision making depends on other disciplines for its development. The managerial decision-making process has been described as comprising four steps, viz. identifying the problem, collecting information, generating alternatives, and selecting the best alternative.

Managerial decision-making process in CSR exists in literature, but only in terms of broad frameworks. One such comprehensive framework is by Maon et al. (2009) where the organizational change model and the Plan-Do-Check process are integrated. Tyagi & Mallya (2016) have also provided a broad CSR decision making framework highlighting the environmental, organizational, and managerial factors.

The sensemaking theory was developed by Weick (1995) in the domain of organizational theory in order to understand the process aspect of it. It is about how managers think,

discuss, and act. This managerial process helps in understanding the decision-making process at the micro-level better. Basu & Pallazo (2008) developed a sensemaking process for CSR to understand CSR from a process perspective. The three dimensions are: cognitive, linguistic, and conative.

CHAPTER 3

SETTING THE CONTEXT

3.1 PURPOSE

This chapter is an extension of the previous chapter, but has been separated out so as to focus on the context of the present study. This chapter provides details on the condition of CSR in a developing country context in which this study has been conducted. The Companies Act, 1956 was amended in 2013, making CSR mandatory in India. The Chapter provides an overview of what CSR has been and currently is, followed by the legal aspects of CSR formulation and implementation. A brief on the socioeconomic conditions of Goa has also been given.

3.2 CSR IN A DEVELOPING COUNTRY CONTEXT

Blowfield & Frynas (2005) cited in Khan & Thomsen (2011) provides a comprehensive definition which covers CSR orientation in both, the developed and developing world. It includes the following aspects:

- a) Companies have an obligation towards society and the environment beyond legal requirements.
- b) Companies have an obligation toward those with whom they carry out their business.
- c) Businesses should manage their relationship with society in general.

Some CSR definitions formulated to suit the developing country context are:

- *“the formal and informal ways in which businesses make a contribution to improving governance, social, ethical, labor and environmental conditions of the developing countries in which they operate, while remaining sensitive to prevailing religious, historical and cultural contexts.”* (Dumitrescu & Simionescu, 2014).
- The World Business Council for Sustainable Development (2011) views CSR as *“the commitment of business to contribute to sustainable economic development, working with employees, their families and the local communities.”* (Dumitrescu & Simionescu, 2014).

Asian countries have developed their own CSR systems (Chambers et al., 2005). CSR activities in Asia vary considerably across countries and even within the same region (Chambers et al., 2005). This can be attributed to cultural differences and national factors of a country. There should therefore be a country specific model for CSR. Framework development is a major issue in developing countries.

Many companies indulge in good social responsibility practices due to their 'heritage, national origins, corporate culture, and managers' moral sensibilities' (Mirvis, 2012) as is the case with countries like India. Cultural differences influence the way CSR is perceived and practiced by corporations and thus CSR models vary within and across countries (Aaronson & Reeves, 2002 cited in Albareda et al., 2007).

Developing countries do not have a CSR framework of their own, nor are there any particular standards for measuring its impact. There is no confirmation of whether companies really benefit from CSR (Jamali & Mirshak, 2007).

There is lack of overall understanding of CSR (Kumar, 2004 cited in Dumitrescu & Simionescu, 2014) and CSR is laissez-faire. CSR and philanthropy are considered to be synonymous (Matten & Moon, 2008; Jamali & Mirshak, 2007). Firms are not even able to adhere to the basic requirements by law (Khan & Thomsen, 2011); implementing CSR seems to be a farfetched idea. Stakeholders are inexperienced and more coalitions take place to watch corporate behaviour unlike in developed countries (Dumitrescu & Simionescu, 2014).

MNCs' involvement in CSR has been mixed in developing countries (Jamali, 2010). Their CSR practices are majorly philanthropic instead of strategic (Gugler & Shi, 2009). Developing countries do not prefer to implement the western way of CSR. MNCs find it difficult to match the CSR standards set by their western counterparts (Dumitrescu & Simionescu, 2014). In case of maintaining CSR standards in the supply chain, companies from developed countries tend to overlook the opinion of local manufacturers. The suppliers from developing countries find matching the CSR standards of the companies from developed countries very costly and the costs are not shared by the western companies (Khan & Thomsen, 2011).

Although private sector involvement is very important for CSR development, contextual factors hinder their participation. Private companies need to be strategic and determined to

work within the prevailing constraints (Gugler & Shi, 2009). The political environment often distracts companies from CSR activities (Jamali & Mirshak, 2007).

MNCs are often more powerful than the government in developing countries and can therefore have a larger and better impact on society. This is important as governments in many developing countries are either 'absent', 'corrupt', or 'lack resources' for the upliftment of the underprivileged. Thus it becomes an obligation for multinationals to participate in the development of the country they are operating in, in 'legal', 'ethical', and 'responsible' ways. Developing societies are in dire need of such companies to act proactively (Jamali & Keshishian, 2008).

3.3 CSR IN INDIA

"While the western world believed that the business of business was just business, the Indian ethos was far removed from the thought."(Subramaniam & Gaur, 2016).

Social responsibility is deeply embedded in the Indian culture (Subramaniam & Gaur, 2016). CSR activities have been practised in India for centuries (Kumar et al. 2016; Vamsy, 2016). Many Indian firms have been executing CSR initiatives for years, more so by setting up trusts (Gupta and Gupta, 2008 cited in Kumar et al. 2016). The concept of CSR has undergone an evolution; from charity and philanthropic perspective in the 1990s-2000s to a strategic one now (Gupta & Gupta, 2008 cited in Kumar et al. 2016; Subramaniam & Gaur, 2016).

In the current decade, sustainability has been the focus (Subramaniam & Gaur, 2016). While companies in the West are capitalistic, Indian firms are also governed by the altruism aspect (Atale & Helge, 2014).

Expectations of the government and the public from companies, has also led to this changed view of CSR (Mohan, 2001 cited in Kumar et al., 2016). This is due to the incidents of corporate resources being used inappropriately, power politics, limiting economic benefits to self, etc. (Subramaniam & Gaur, 2016). Liberalization has placed expectations on private companies to participate actively in CSR (Gupta & Gupta, 2008 cited in Kumar et al., 2016). In the last twenty years stakeholders' expectations from corporates have increased substantially (Subramaniam & Gaur, 2016).

As per Planken et al. (2010) cited in Ghosh (2016), most Indian companies focus on local community developmental initiatives (Chambers et al., 2005). CSR activities that Indian firms carry out are, in order of priority, Environment Protection, Sustainable Development and Local Community Support (Narwal & Singh, 2013 cited in Kumar et al., 2016).

The Ministry of Corporate Affairs proposed voluntary CSR guidelines in 2009 in an attempt to ensure that companies pay attention to their stakeholders and society (Chaudhri, 2016). The guidelines suggested that companies go beyond philanthropy and laws, and advised corporates to formulate a CSR policy and focus on engaging stakeholders. Organizations were also urged to allocate a certain amount toward CSR activities and maintain communication with stakeholders (Corporate Social Responsibility Voluntary Guidelines, 2009 cited in Chaudhri, 2016).

In 2010, the Department for Public Enterprises (DPE) made CSR mandatory for public sector companies. One of the reasons was that they were sitting on cash reserves of billons of rupees (Atale & Helge, 2014).

The Government of India (GOI) has now incorporated CSR in the law under section 135 of the Companies Act 2013. Every company that has a net worth of INR five billion or more (USD hundred million or more), or a turnover of INR ten billion or more (USD two hundred million or more), or a net profit of INR fifty million or more (USD one million or more) has to spend two percent of the average net profit on CSR activities. As per the Act, the company must constitute a CSR committee: the Act also provides comprehensive guidelines on the scope of CSR activities. It is considered to be a landmark initiative by the government and the first of its kind in the world (Kumar et al., 2016; Subramaniam & Gaur, 2016).

3.4 BACKGROUND OF GOA

Goa is one of the smallest States of the Indian Union, but is one of the most advanced States in terms of practically all development indicators. As per the Reserve Bank of India (RBI) Governors Committee's Multi-Dimensional Index of Backwardness, in 2013 Goa was ranked the least backward state in the country. Goa is far better off than other Indian states particularly in the areas of education, poverty, and health (Business Standard, 2013). Goa has one of the highest per capita incomes in the country – three times the national average.

As per Goa Development Report (Planning Commission, Government of India, 2011), the poverty ratio in 1999-2000 was the second lowest in the country after Jammu and Kashmir. On most demographic indicators such as like the literacy rate, gross enrolment at all levels of education, maternal mortality rate, female mortality rate, infant mortality rate etc. Goa is way ahead of most other States in India.

3.5 SUMMARY

CSR has not been studied in a developing country context. The differences in the culture of developing countries from that of western countries, suggests the need for a separate CSR framework for developing countries. Developing countries like India are highly diverse, one region is different from another and consequently societal needs and CSR practices also differ. The role of corporates in such countries is very important given the quantum and size of social issues the government has to deal with.

The concept of CSR in India has evolved from merely being a charitable act to being a strategic issue. India is the first country in the world to make CSR mandatory.

CHAPTER 4

METHODOLOGY

4.1 PURPOSE

This chapter first provides a review of methodology in CSR research. Then, it justifies the use of qualitative approach for the purpose of this study. Subsequently, the Grounded Theory Methodology (GTM) is explained. There are many aspects which are common to qualitative research, but are not covered in the literature or text on GTM. Those are covered in the section on ‘other practical considerations’. Overall, those aspects of methodology which are of particular interest to this research and have been implemented in practice are described in detail. Operational definition used for this study has also been included. The section following that provides insight in to the practical application of GTM for this study. The chapter ends with a section on research ethics.

4.2 REVIEW OF METHODOLOGY

4.2.1 Current Status of Methodology Used in CSR Research (Taneja et al., 2011)

- Most research in CSR is qualitative in nature. However, the trend is shifting gradually towards quantitative studies.
- Secondary database source is popular in qualitative research design approach.
- Survey, structured and semi-structured questionnaires, intensive interviewing, observation are also popular.
- Most studies do not state any hypothesis or research questions and have not carried out any validity or reliability test.
- Multiple data analysis techniques have been used for both qualitative and quantitative techniques.
- Regression analysis, correlation analysis, factor analysis, variance analysis are other popular methods among CSR researchers.
- In the case of qualitative analysis, content analysis, analysis using case exemplification, view-point analysis have been used.

“For the development of full-fledged critical theories of CSR, researcher efforts are required to be joined with practitioners to conduct action researches based on the control group case studies along with historical analysis, and expert/Delphi /intensive interviewing.”

4.2.2 Suggestions on the Use of Methodology for CSR Research

- More qualitative research is needed to understand the underlying CSR mechanisms (Aguinis & Glavas, 2012).
- Use of qualitative techniques is common in the study of sensemaking (Schouten & Remme, 2006; Cramer et al., 2006).
- Qualitative methodology to be used for research at individual level in CSR (Aguinis & Glavas, 2012).

4.3 WHY QUALITATIVE RESEARCH?

The research approach adopted depends upon the nature of research questions and objectives (Jankowicz, 1991 cited in Ghauri et al., 1995).

Qualitative research is useful when one wants to study a “*social process*” (Gephart, 2004).

“Research problems focusing on uncovering a person’s experience or behavior or where we want to uncover and understand a phenomenon about which little is known, are typical examples of problems requiring qualitative research...qualitative methods are most suitable and can provide intricate details and understanding...”(Strauss & Corbin, 1990 cited in Ghauri et al., 1995).

Qualitative research is most appropriate when a research requires an “*in-depth insight into a phenomenon.*”(Ghauri et al., 1995).

The characteristics of qualitative research approach which make it suitable for the purpose of this research are (Reichardt & Cook, 1979 cited in Ghauri et al., 1995):

- a) The objective is to understand the process from the respondents’ perspective.
- b) It adopts interpretation and rational approach.
- c) It helps in getting a subjective “*insider view*” and enhances the researchers intimacy with data.

- d) It is explorative in nature.
- e) It is process oriented.
- f) It helps in getting a holistic picture of the phenomenon under study.

The nature of the current research objective and questions require a qualitative research process, as the aim is to understand the decision-making process. The research seeks to answer the ‘how’s’ of the managerial decision-making process.

4.4 GROUNDED THEORY METHODOLOGY (GTM)

The methodology selected for this research is the “Grounded Theory Methodology”.

4.4.1 What is it?

Grounded Theory was discovered by Glaser and Strauss in 1967. *“It is a practical method for conducting research that focuses on the interpretive process by analyzing the actual production of meanings and concepts used by social actors in real settings.”*(Suddaby, 2006).

“Grounded theory methodology has been around for a long time and provides a tried-and-true set of procedures for constructing theory from data.”(Corbin & Strauss, 2015).

4.4.2 Why GTM?

There is an absence of theory in managerial decision-making process in CSR, particularly in a developing country context. So in this regard GTM would help:

- a) to see the world of CSR decision-making through the manager’s perspective, and
- b) to decipher the micro-social process contained therein.

4.4.3 The Straussian Variant

GTM was discovered in 1967 by Glaser & Strauss; however over time, the two developed differences in their way of implementing the methodology. Strauss brought more system to GTM which was refuted by Glaser saying that it goes against the basic foundation of GTM – the research process has to be emergent in nature. Various scholars have interpreted GTM differently and have also improved upon the same or adapted the methodology to suit their field of research. This study follows the Straussian variant, as it is the most used variant of GTM (Khambete & Athavankar, 2010). Also, for a novice researcher, the

Straussian variant is more apt as it lays down the steps involved in the process. Anagnostopoulos (2014) used GTM to conduct research in the managerial decision making area, the context being different.

Straussian variant of grounded theory; “...(a) it identifies a specific phenomenon to be studied before the researcher enters the field; (b) it employs specific and structured procedures of analysis that particularly aid inexperienced grounded theory researchers; and (c) it takes into consideration the wider structural conditions pertaining to a phenomenon” (Anagnostopoulos 2014). It is deeply rooted in symbolic interactionism, which emerges from pragmatism. Symbolic interactionism means that people create reality through interactions. Pragmatism means that reality is a product of interpretation. Symbolic interaction is associated with social constructionism. Social constructionism means that people create reality through individual and collective actions (Charmaz, 2006).

Some key terminologies in GTM (Strauss & Corbin, 1998):

- a) Phenomenon: *“Central ideas in the data represented as concepts.”*
- b) Concepts: *“The building blocks of theory.”*
- c) Categories: *“Concepts that stand for phenomena.”*
- d) Properties: *“Characteristics of a category, the delineation of which defines and gives it meaning.”*
- e) Dimensions: *“The range along which general properties of a category vary giving specification to a category and variation to the theory.”*
- f) Sub-categories: *“Concepts that pertain to a category, giving it further classification and specification.”*
- g) Process: *“Sequences of action/interaction pertaining to a phenomenon as they evolve over time.”*

4.4.4 Analytical Steps in GTM (Strauss & Corbin, 1998)

1) Constant Comparison of Data

The data are compared with one another in order to find the similarities or dissimilarities.

The following types of coding are used for analysis:

- a) Open coding: here the researcher develops as many concepts as possible, develops categories and their properties and dimensions.

Once sufficient concepts have been arrived at, the researcher then clubs related concepts that explain a particular process. Grouping concepts in categories reduces the number of concepts and thus gives “*analytic power*” to the category. Once a category is developed, the researcher then develops its properties and dimensions and if required sub-categories (Strauss & Corbin, 1998).

Properties and dimensions explain the variations in a phenomenon (Strauss & Corbin, 1998).

- b) Axial Coding: interrelationships between categories and sub categories are developed.

“...termed “axial” because coding occurs around the axis of a category, linking categories at the level of properties and dimensions.”

Axial coding is an advanced stage of open coding (Kelle, 2010).

Sub-categories explain the when, where, why, how; so on and so forth. Sub-categories too have properties and dimensions. They give more “*explanatory power*” to a category (Strauss & Corbin, 1998).

By comparing one incident with another and identifying the similarities and differences, subcategories and relationship with other categories are developed (Kelle, 2010).

- c) Selective Coding: a core category is identified which can explain the phenomenon in its entirety by explaining the relations between various categories. It “*represents the main theme of the research.*” It is also abstract in nature. It is able to explain what the whole theory is about. It has the ability to “*pull the other categories together*” to explain a phenomenon. Selective coding is, “*The process of integrating and refining the theory.*”

The above steps are porous in nature.

- 2) Theoretical Sampling: the researcher decides on the next course of data collection based on the constant comparison of data by constantly asking various questions, such as “*What*

is happening here?”, “*What is the participant saying here?*”; thus helping in completely developing a particular category.

To begin with, grounded theorists tend to use Purposive Sampling (Saunders, 2009 cited in Anagnostopoulos, 2014). The focus is not on the number of participants but on the representation of the concept enabling theoretical insight. Theoretical sampling can be conducted through Purposive and Snowball Sampling (Taylor & Bogdan, 1984; Corbin & Strauss, 2008; cited in Anagnostopoulos, 2014).

3) Theoretical saturation: “*The point in category development at which no new properties, dimensions, or relationships emerge during analysis.*”(Strauss & Corbin, 1998).

4) Memos: researchers are supposed to note their views, analysis at every stage of data analysis. The memos should be analytic in nature. Memos help the researcher in going back and forth through the data.

“The researcher’s record of analysis, thoughts, interpretations, questions, and directions for further data collection.”(Strauss & Corbin, 1998).

4.4.5 What is Coding?

Coding refers to naming data segments that summarize the main idea. Actions and processes are coded. Initial coding is close to data (Charmaz, 2006).

Concepts are the basic units of analysis. They are retained only if they are found to be repeating in data (Corbin & Strauss, 1990).

4.4.6 Coding Techniques

The concepts have to be abstract in nature wherein data are fractured into “*discrete incidents, ideas, events, and acts*” and are named.

When the researcher assigns the concept the same name as used by the participant, it is called – “In-vivo code” (Glaser & Strauss, 1967 cited in Strauss & Corbin, 1998). “*In-vivo codes are characteristic of social worlds and organizational settings.*”(Charmaz, 2006).

Initial codes are provisional in nature. They can be changed later if the researcher develops a better code (Charmaz, 2006). “*...the names that we use are arbitrary; other researchers*

might use other labels, depending on their foci, training, and interpretations.”(Strauss & Corbin, 1998).

Questions that one asks during initial coding are of the sort (Charmaz, 2006):

- a) What is this data a study of?
- b) What does the data suggest?

Charmaz (2006) suggested the following checklist while coding:

- a) Remain open
- b) Stay close to data
- c) Keep your codes simple and precise
- d) Construct short codes
- e) Preserve actions
- f) Compare data with data
- g) Move quickly through data

4.4.7 Sampling in GTM

Sampling in GTM perhaps needs more discussion.

Sampling procedures are not as clearly explained in qualitative research as in quantitative research (Coyne, 1997). GTM requires researchers to be flexible on sample size (Glazer, 1978 cited in Robinson, 2014).

Typically, selective sampling precedes theoretical sampling (Sandelowski et al., 1992 cited in Coyne, 1992).

4.4.7.1 Theoretical Sampling

Theoretical sampling as followed in GTM is an ongoing process and therefore cannot be predetermined (Becker, 1993 cited in Coyne, 1997).

“...theoretical sampling is always purposeful selection of samples to inform the emerging theory in the study.” Overall, all sampling in qualitative research is purposeful (Coyne, 1997).

4.4.7.2 Purposive Sampling

Purposive sampling is when participants are “*identified on the basis of the groups that your research addresses.*” (Silverman, 2011). The participants should have the “*authority*” or the “*knowledge*” to provide insights in to the process (Rowley, 2012).

Purposive sampling is non-probability sampling; seeking information from knowledgeable people. The researcher has to judge who will be able to give the information to meet the research objectives and accordingly identifies people who have the necessary knowledge and experience (Bernard, 2002; Lewis & Shepard, 2006; cited in Tongco, 2007).

4.4.7.3 Snowball Sampling

Snowball sampling, also known as chain sampling chain-referral sampling or referral sampling (Robinson, 2014), was also used during the course of research. It means subsequent participants are referred by the previous participant. It is a practical and informal method of sampling in qualitative research (Hendricks et al., 1992 cited in Atkinson & Flint, 2001).

“A technique for finding research subjects. One subject gives the researcher the name of another subject, who in turn provides the name of a third, and so on.” (Vogt, 1999 cited in Atkinson & Flint, 2001).

Both Snowball and Theoretical sampling are considered to be a kind of purposeful sampling (Coyne, 1997; Teddlie & Yu, 2007).

4.4.8 Pre-understanding and Theoretical Sensitivity

Pre-understanding refers to the knowledge, insights, and experience that one gathers before getting into research (Gummesson, 1991).

- GTM has emergent nature, but that does not mean one ignores extant literature.
- *“...the idea that reasonable research can be conducted without a clear research question and absent theory simply defies logic. Such research, as Ronald Coase famously observed, is likely to produce a random “mass of descriptive material waiting for a theory, or a fire””* (Coase, 1988: 230)” (Suddaby, 2006).

- *“There is a difference between an open mind and an empty head.”* (Dey, 1999 cited in Charmaz, 2006).
- *“...if you know an area, have some experience... you don’t tear it out of your head, you can use it”* (Strauss, 1987 cited in Anagnostopoulos, 2014).

Theoretical sensitivity is the ability of the researcher to identify useful data and reflect on data using concepts. It is about getting a theoretical insight in the subject matter under study (Kelle, 2010).

“...since an understanding of related theory and empirical work in order to enhance theoretical sensitivity is required” (Goulding, 2002 cited in Anagnostopoulos, 2014).

So, pre-understanding contributes toward theoretical sensitivity.

4.4.9 Other Features of GTM

- a) All researchers come with their own experience and pre-understanding which also influences the analysis. Reviewing literature too is an experience. Everything is data.
- b) Grounded theory also demands creativity, imagination on the part of the researcher. The researcher needs to look what is visible and thus follow an interpretative process (Suddaby, 2006).
- c) It follows the abductive approach; combination of inductive and deductive techniques throughout the analysis (Suddaby, 2006).
- d) There is no fixed sample size criterion to be followed. Data collection and analysis happens till a point of saturation is reached, i.e. when no new concepts, properties and dimensions emerge, and there is repetition of information (Suddaby, 2006).
- e) This methodology can be deployed flexibly.
- f) The link between macro conditions and micro processes have to be established. Apart from immediate conditions that affect the phenomenon, broader conditions also have to be linked including, *“...the economic conditions, cultural values, political trends, social movement...”* and the like (Corbin & Strauss, 1990).

Overall, a theory developed using GTM explains relationships between conditions, action/interactions, and consequences. As Holton (2007) cited in Anagnostopoulos (2014)

advocated that grounded theory *‘must explain, not merely describe, what is happening in a social setting’*.

4.4.10 GTM in Management

Grounded theory has not been used much in management for the purpose of theory building (Partington, 2000).

Management scholars started using grounded theory by 1970s. Research in management mostly deals with issues of decision making, socialization, and change; individual and group behaviour. This is where grounded theory is useful – to understand the processes and interactions (Locke, 2001).

Broadly management research and grounded theory are compatible in the following ways (Locke, 2001):

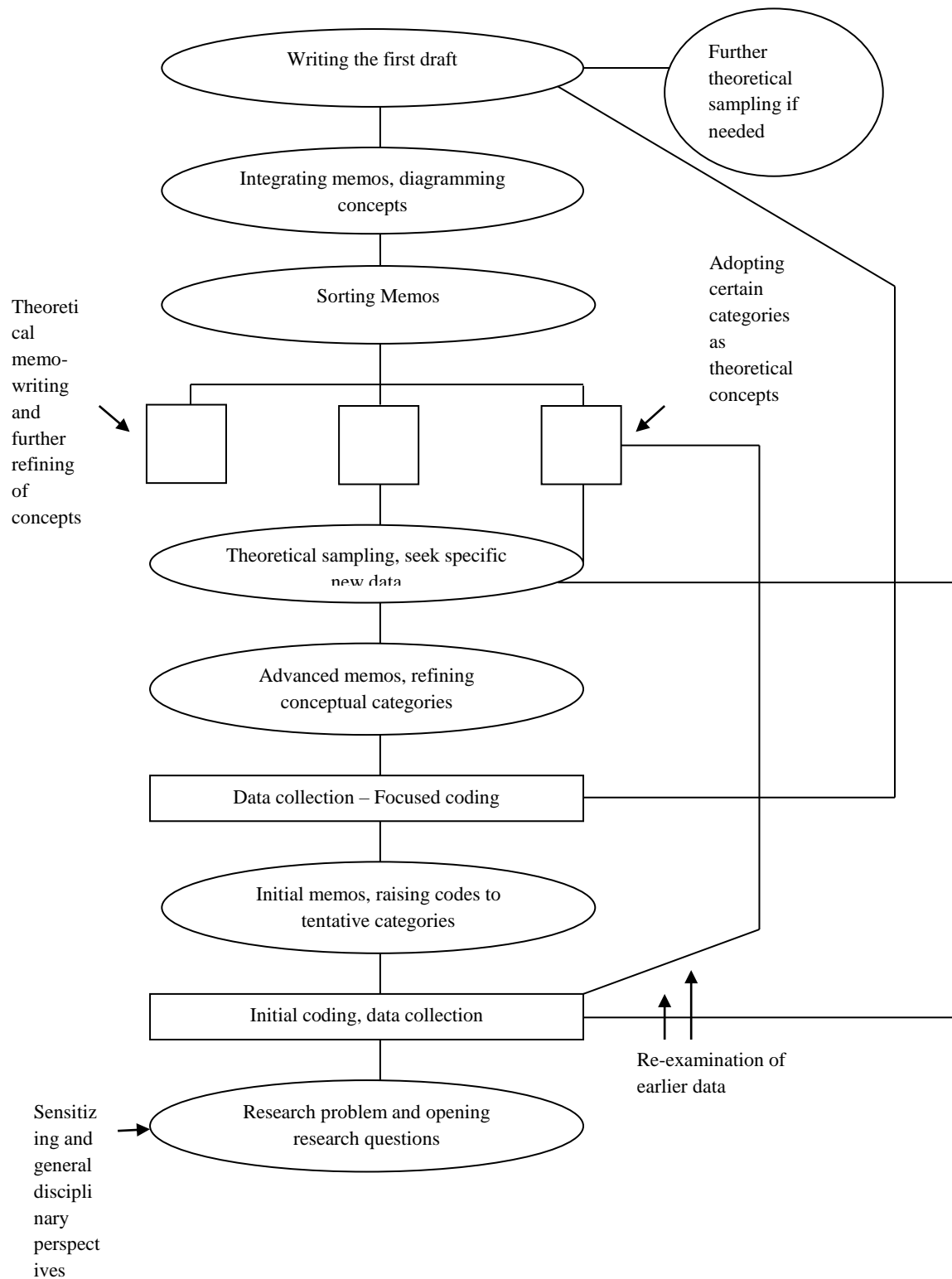
- a) It captures the complexity
- b) It links well to practice
- c) Helps in theorizing of ‘new’ substantive areas
- d) It contributes toward mature theorizing

4.4.11 Sources of Data

“Grounded theory studies rarely have interviews as their sole form of data collection.”(Suddaby, 2006).

For the purpose of this research data has been collected through semi-structured interviews with managers responsible for CSR decision making in their organization, and organizational documents (internal, and external - including news articles, web pages and books).

Figure 4.1: The Grounded Theory Process



Source: Charmaz (2006), pp. 11

4.5 OTHER PRACTICAL CONSIDERATIONS

4.5.1 Use of MS Word for Analysis

The researcher has used MS Word for the purpose of this study, the justification being:

- *“Qualitative software programs can be useful in organizing and coding data, but they are no substitute for the interpretation of data.”* (Suddaby, 2006).
- Microsoft Word can be used for basic qualitative analysis functions. Also, due to time constraint and the fact that the researcher will need more time to access and get familiar with the software. *“...computer software helps the researcher to manage the data, but for the novice researcher it is another thing to learn....Whichever approach you choose, the basic process is very similar.”* (Rowley, 2012).
- Microsoft word was used for storing and structuring data. *“Microsoft Word can be used for coding and retrieving”* (LaPelle, 2004).
- *“Some researchers have been sceptical about using word processors for doing qualitative data analysis (Richards & Richards, 1994; Seale, 2002)”*. (LaPelle, 2004).
- *“I have used Microsoft Word to analyze text from process evaluations, case studies, key informant interviews, focus groups, and open-ended survey questions, among other sources of data. I use Word functions such as Table, Table sort, Insert file, Find/Replace, and Insert comment to do to this work. Projects have ranged in size from short simple tasks to complex multi-year research endeavours that involved over 200 interviews, over 2,000 pages of transcribed text and over 200 codes.”* (LaPelle, 2004).
- *“...computer software helps the researcher to manage the data, but for the novice researcher it is another thing to learn, and, any case, with smaller data sets many researchers prefer to work with Word documents, moving the text around themselves, of even with paper and market pens. **Whichever approach you choose, the basic process is very similar.**”* (Rowley, 2012).

4.5.2 Interviews

Interviews are used for data collection in qualitative research in order to gain facts and insights into the process under study. Interviews are most useful when the objective of the study is to uncover a process, to understand the experiences, opinions (Rowley, 2012).

There are three types of interviews; structured, semi-structured, unstructured (Rowley, 2012).

Semi-structured interviews have been used for the purpose of this research. It is the most common type of interview method used (Rowley, 2012).

“Semi-structured interviews take on a variety of different forms, with varying numbers of questions, and varying degrees of adaptation of questions and question order to accommodate the interviewee.” (Rowley, 2012).

In-depth and semi-structured interviews are considered to be apt with regard to the Straussian variant of grounded theory methodology (Anagnostopoulos, 2014). In-depth interviews help in getting an accurate picture of what the participant's position is, as the interview questions are open-ended. So, they are free to answer in their own way of thinking (Fowler & Mangione, 1990 cited in Ghauri et al., 1995). By and large people like to talk about themselves and their viewpoints. This works in favour of the interview technique (Rowley, 2012).

Also novice researchers should use a relatively formal interview format. In GTM, as the research progresses, the researcher has to *“narrow the range of interview questions”* in order to gain the necessary information in keeping up with theoretical sampling (Charmaz, 2006).

Interview questions in GTM are *“...open-ended yet directed; shaped yet emergent, and paced yet unrestricted”* (Charmaz, 2006).

Recording the interviews helps in checking whether one has understood the views correctly (Glaser, 1967). Recording and transcribing interviews, though very time-consuming, is essential for GTM. Recording interviews is essential for a qualitative research, more so for grounded theorists as that forms a major source of data (Anagnostopoulos, 2014).

4.5.3 Transcribing

Transcribing is regarded by most as a mechanical task (Agar, 1996; Lapadat & Lindsay, 1999; cited in Tilley & Powick, 2002; Bailey, 2008). It is an extremely time-consuming process (Rowley, 2012).

However, it requires the discretion on the part of the researcher in terms of the details, interpretation, and representation (Bailey, 2008; Davidson, 2009), the objective being to make the written data readable and meaningful.

There are analytical and theoretical concerns in transcribing (Tilley & Powick, 2002). Scholars have argued that transcribing is a “*theoretically laden process*” (Green et al., 1997; Kvale & Brinkman, 2009 cited in Skukauskaite, 2012; Ochs, 1979, 1999 cited in Davidson, 2009).

Despite its importance, it is surprising that little attention has been paid to the transcription process. Not much of a mention is made in qualitative research methodologies. (Lapadat, 2000 cited in Tilley & Powick, 2002; Davidson, 2009). Despite such claims, recent literature does mention transcribing in the context of qualitative research (Davidson, 2009).

As soon as the data is transcribed it becomes processed data.

4.5.3.1 Why Transcribe?

“*Just taking notes hampers the accuracy of research.*” (Bailey, 2008). In order to study the data in detail, analyse, and code it is important to convert the recording in written form.

4.5.3.2 Types of Transcribing

1. Naturalized: are extremely detailed with “*idiosyncratic elements of speech*” (Olivier et al., 2005).
2. Denaturalized: The focus is on information – the “*meaning*” and “*interpretation*” of content and not on how it is presented – the “*accent*” or “*involuntary vocalization*”. (Oliver et al., 2005).

“In a denaturalized approach, the view is that within speech are meanings and perceptions that construct our reality” (Cameron, 2001 cited in Oliver et al., 2005).

4.5.3.3 What is Suitable for a Study Based on GTM?

Denaturalised transcribing is suitable for grounded theory (Oliver et al., 2005; Davidson, 2009). *“The grounded theorist goes into data collection with an interest in meanings and perceptions...In grounded theory research, discussions of transcription tend to occupy terse sections of manuscripts.”*(Oliver et al., 2005).

4.5.3.4 How to Transcribe?

It is not possible to reproduce everything contained in the recording (Fairclough, 1993 cited in Oliver et al., 2005). Thus *“...all transcripts are selective in one way or another”* (Davidson, 2009).

The transcribing method used depends upon the research objectives (Fairclough, 1993 cited in Oliver et al., 2005). A balance needs to be maintained between readability and accuracy (Bailey, 2008). Oliver et al. (2005) *“argued that researchers might end up with transcripts that do not match their research objectives if they fail to think about transcription style before beginning transcription of recorded data.”* (Davidson, 2009).

Transcribing requires careful and repeated listening of the recording (Bailey, 2008).

4.5.3.5 Transcribing Conventions

There are various conventions available depending upon the demand of the research objectives. In order to focus on content, simpler transcribing rules are used (Kuckartz et al., 2008 cited in Thorsten et al., 2015).

Following Skukauskaite (2012), the following transcribing conventions have been used for this research:

- a) Periods for marking the boundary of ideas
- b) Commas for division of units of thought

Transcribing rules followed were (Kuckartz et al., 2008 cited in Thorsten et al., 2015):

- a) Transcribe literally.
- b) Replace informal words with standard ones.
- c) Discontinued sentences are indicated with “/.”
- d) Pauses are indicated by (...)
- e) Affirmative utterances are not transcribed.
- f) Words which are stressed upon are capitalized.
- g) Emotional reactions are transcribed in brackets.
- h) Incomprehensible words or sentences are indicated by “(inc.)”.
- i) Researcher is indicated by “R” and the participant with “P” along with the number of participant; e.g. “P1”
- j) Double words are not retained unless indicating emphasis.
- k) Overlap in speech are indicated by //.
- l) Symbols and abbreviations are spelled out.
- m) Short forms are written exactly as they are spoken.
- n) Numbers from zero to twelve are spelled out, larger numbers are written as numerals.
- o) Numbers that make short words are also spelled out.
- p) Rough estimated figures are spelled out.
- q) Literal transcribing of idioms.
- r) Direct speech transcribed within quotations.

4.6 DOCUMENTARY ANALYSIS

Documents tell us what is going on (Prior, 2011).

Documents are a rich source of values and beliefs of the organization. “*Documents describe, justify, and explain.*”(Atkinson & Coffey, 2011).

Documents give us insight into how organizations actually view themselves, and how they project themselves to others. They should be analysed from an interpretative, rather than a critical point of view (Atkinson & Coffey, 2011).

Organizational documents are crucial in order to understand the internal processes. Documents are social facts; they are not necessarily transparent in terms of organizational

practices, decision-making processes. Therefore, they are not to be used in isolation (Atkinson & Coffey, 2011; Prior, 2011).

Organizational documents provide background information about the organization. They offer partial information about how managers made decisions in the past (Bryman & Bell, 2007 cited in Anagnostopoulos, 2014). According to Creswell (2009) cited in Anagnostopoulos (2014) organizational documents help in knowing the “*language and words*” of the research participants.

For the purpose of GTM, the approach toward the document is to focus on its content (Prior, 2011).

Analytical questions to be asked while analysing documents are (Atkinson & Coffey, 2011):

- a) What kind of reality is this document creating, and how does it do it?
- b) What is the text doing?

4.7 OPERATIONAL DEFINITION

The operational definition of CSR adopted for this research is “*Situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by law.*” McWilliams & Siegel (2001) cited in Kraus & Brtitzelmaier (2012).

It was considered most appropriate on account of its broadness in scope and inclusivity; it captures the essence of various definitions put together, which is apt in the developing country context.

4.8 DATA COLLECTION & ANALYSIS

“*Research is as good as the data collected*” (Gummesson, 1991). Data collection is a crucial step in research (Bernard, 2002 cited in Tongco, 2007). If the data is not collected properly, no analysis can be useful (Bernard et al., 1986 cited in Tongco, 2007).

For the purpose of this research data was collected by conducting interviews with managers involved in CSR decision-making process, and internal and external documents, and analysed over a period of 15 months from November 2015 to January 2017.

4.8.1 Interviews

Anagnostopoulos's (2014) study was referred to, wherein the CSR decision-making process was studied in football corporate foundations in the U.K. Interview questions developed by him were used with some modifications, additions and omissions in the questions before and during the interviewing process. The modification during the interviewing process was due to emerging data which made the focus areas evident and on the nature and extent of managers' involvement in the CSR decision-making process. Other literature review, participation of the researcher in Global Summit on CSR at New Delhi, two initial telephonic interviews also helped in formulating interview questions. This is explained in greater detail in the section on Theoretical sensitivity.

Some of the questions asked were:

1. What are your thoughts on CSR?
2. How has CSR evolved here?
3. What values do you espouse while taking CSR decisions?
4. What criteria are considered while selecting a CSR activity?
5. What are the facilitating and hindering factors in CSR decision making?
6. What are the external and internal factors that affect CSR decision making?
7. How do you monitor a CSR activity?
8. How do you manage relationships with stakeholders?

The questions had sub-questions that acted as a prompt for the interviewer, so that all aspects of the subject under study are covered (Rowley, 2012).

Before setting out in the field to conduct interviews, the researcher had practiced interviewing with the guide and feedback was taken to improve skills (Fowler & Mangione, 1990 cited in Ghauri et al., 1995).

All the interviewees were approached formally. Two of the interviewees were known to the guide, one interviewee was known to the researcher prior to research, which helped in getting easy access to these participants.

Interviews were recorded on a smart phone. Apart from recording the interview, the researcher also took notes of key points (Lofland, 1971 cited in Ghauri et al., 1995). Thus important information was recorded twice and also helped the researcher in asking

subsequent questions by virtue of conducting a semi-structured interview. This also helped in writing memos soon after the interview, whenever needed (Fowler & Mangione, 1990 cited in Ghauri et al., 1995). While interviewing, care was taken to not lead the respondents to answer, however there were some questions like “What drives CSR?” where the respondents sought clarification and were accordingly dealt with by the researcher (Fowler & Mangione, 1990 cited in Ghauri et al., 1995)

The researcher transcribed all interviews verbatim. It took two days on an average to transcribe a one hour long interview. The transcribed interviews were then coded. The interview transcripts were given to the participants for verification – for them to make corrections and approve the same (Rowley, 2012; Fowler & Mangione, 1990 cited in Ghauri et al., 1995). As Newman (2000) cited in Anagnostopoulos (2014) also mentioned that in the period following transcription, member checks should be conducted as this process involves sending the participants their transcriptions for re-evaluation, so that they can ensure the accuracy of their responses in word and meaning. Only two interviewees suggested some minor corrections.

The length and the number of interviews depend upon the nature of research questions and on the willingness of the interviewees to give time (Rowley, 2012). Ideally an interview should be of one hour or maximum one and a half hour long (Fowler & Mangione, 1990 cited in Ghauri et al., 1995). According to Rowley (2012), taking into account both theoretical and practical considerations, a novice researcher should aim for twelve interviews of thirty minutes or its equivalent. If the study is more detailed then more interviews can be conducted later, as a second phase, if needed. However, as per Creswell (2007) cited in Anagnostopolous (2014) a study using GTM should have at least 20 interviews. The researcher should take care not to drown in the “*sea of data*” (Rowley, 2012).

26 interviews were conducted with 21 participants, resulting in 20 interview hours. Multiple interviews were conducted with two participants on different days, and have therefore been counted separately.

Bryman (2001) cited in Rowley (2012) mentioned that if it is difficult to get interviewees for face-to-face interview then telephonic interviews can be conducted. This helps in

eliminating some “*potential interviewer bias*”. 3 telephonic interviews were conducted, as the participants resided outside Goa.

The identity of the participant and the organizations is kept confidential. Codes were assigned in a way that the participant and organization could be identified by the researcher and the participant and not by third party. An example is given below:

Code: O7-H4/P19-HRC

O7 – Organization number 07, H4 – Hotel 4, P19 – Participant number 19, HRC – Designation of the participant, Human Resource Manager at the Corporate level

Table 4.1: Details of the Interviews Conducted

Sr. No.	Designation	Code No.	Industry/Or ganization Type	Type of Interview	Date of Interview	Durati on
1	CSR Professional, Delhi	OO-CF/P0/C	Consultancy	Telephonic	15/10/15	45 min
2	CSR Professional, Delhi	O.1-G/P0.1/PE	Government	Telephonic	24/11/15	01 hr
3	HR Manager 1	O1-H1/P1-HR	Hotel	Face to Face	26/11/15	01 hr 9 min 2 sec
4				Face to Face	08/12/15	30 min 59 sec
5				Face to Face	10/12/15	01 hr 6 min 48 sec
6				Face to Face	11/12/15	01 hr 11 min 38 sec
7	Learning & Development	O1-H1/P2-HR	Hotel	Face to Face	13/1/16	35 min 45 sec

	Manager 1					
8				Face to Face	16/1/16	43 min 56 sec
9				Face to Face	01/02/16	23 min 54 sec
10	Assistant Finance Manager	O1-H1/P3-AFM	Hotel	Face to Face	03/02/16	52 min 49 sec
11	Executive Chef	O1-H1/P4-EC	Hotel	Face to Face	04/03/16	01 hr 5min 45 sec
12	Non-executive/Independent Director, and Chairman of the CSR Committee	O2-M1/P5-BM	Manufacturing [Chemical]	Face to Face	05/06/16	30 min 24 sec
13	HR Manager 2	O4-M2/P6-HR	Manufacturing [IT]	Face to Face	17/06/16	01 hr 01 min 12 sec
14	HR Manager 3	O3-H2/P7-HR	Hotel	Face to Face	14/06/16	01 hr 16 min 37 sec
15	GM – Administration	O5-M3/P8-GMA	Manufacturing [IT]	Face to Face	29/06/16	46 min 01 sec
16	Director	O5-M3/P9-D	Manufacturing [IT]	Face to Face	01/07/16	28 min 15 sec
17	GM	O3-H2/P10-GM	Hotel	Face to Face	04/07/16	43 min 45 sec
18	Company Secretary 1	O2-M1/P11-CS	Manufacturing	Face to Face	07/07/16	01 hr 8 min 53 sec

19	Learning & Development Manager 2	O3-H3/P12-LD	Hotel	Face to Face	11/07/16	34 min 34 sec
20	HR Manager 4	O6-M4/P13-HR	Manufacturing [Automobile]	Face to Face	12/07/16	40 min 14 sec
21	HR Manager 5	O7-H4/P14-HR	Hotel	Face to Face	02/08/16	53 min
22	Resident Manager	O7-H4/P15-RM	Hotel	Face to Face	09/08/16	29 min 12 sec
23	Independent Director, and CSR Committee Member	O6-M4/P16-BM	Manufacturing [Automobile]	Face to Face	11/08/16	41 min 57 sec
24	CEO & Executive Director, and CSR Committee Member	O6-M4/P17-CEO	Manufacturing [Automobile]	Face to Face	13/08/16	45 min 03 sec
25	Company Secretary 2	O6-M4/P18-CS	Manufacturing [Automobile]	Face to Face	13/08/16	22 min 07 sec
26	HR Manager (Corporate, New Delhi)	O7-H4/P19-HRC	Hotel	Telephonic	02/01/17	23 min

4.8.2 Documents

Both internal and external documents were analysed. Internal documents include presentations, emails, other records. Confidentiality of the same has been ensured. Annual reports and sustainability reports of non-consecutive years were analysed to understand the CSR decision-making process over a period of time. Code of Ethics/Code of Conduct were

analysed to capture the values that dictate a manager's organizational behaviour. News articles were analysed to understand the CSR phenomenon at the national level and thus capture the macro level conditions.

Table 4.2: Internal Documents Analysed

Sr. No.	Organization	Details of documents	No. of pages
1	Hotel 1, 2, 3	1. CSR Tracker	2
		2. CSR Calendar	1
		3. Presentations/Emails/Material from intranet	11
		4. HR report	1
		5. Presentations	4
2	Hotel 4	Emails	1
3	Manufacturing unit 1	Document	5
4	Manufacturing unit 2	-	-
5	Manufacturing unit 3	1. Appreciation letters	3
		2. Request letters	5
		3. Emails	2
6	Manufacturing unit 4	1. Undertaking	1
		2. Financials	1
			37

Table 4.3: External Documents Analysed

Sr. No.	Organization	Type of Documents									
		Sustainability Reports	Annual Reports	CSR Policy	Code of Ethics	Code of Conduct	Case Study	Web pages	News Articles (Pages)	Other documents	Books
1	Hotel 1, 2, 3	3	2	1	-	-	-	31	25	4	3
2	Hotel 4	-	2	-	-	-	-	1	-	-	-
3	Manufacturing unit 1	-	2	1	1	1	-	2	-	-	-
4	Manufacturing unit 2	2	2	1	-	1	1	-	-	-	-
5	Manufacturing unit 3	-	2	1	-	2	-	1	-	-	-
6	Manufacturing unit 4	-	4	1	-	-	-	-	-	-	-
		5	14	5	1	4	1	35	25	4	3

Table 4.4: Overview of Interviews and Documents Analysed

Sr. No.	Document Type	No. of pages analysed	No. of words
1	Interviews	334	1,54,803
2	Internal Documents	37	8,447
3	External Documents	223	84,575
		594	2,46,825

4.8.3 The Coding and Categorizing Process

4.8.3.1 Open and Axial Coding

1,153 open codes (including in-vivo codes) were generated from the first set of data (interviews and documents). 22 codes were generated from unrecorded sessions. The researcher had substantial data/codes to generate categories and properties & dimensions and to develop relationships between categories; thus axial coding was started during this stage itself.

21 categories were formed from interviews and 13 categories each from codes generated from internal and external documents.

On further collection of data, 581 codes were generated from interviews and documents, giving a total of 1,734 codes. Constant comparison was carried out throughout the process, comparing the new codes (581) with previous codes (1153), categories, properties and dimensions.

After several iterations, the process resulted in 128 codes arranged in 8 categories and 9 subcategories. 7 of the final codes were in-vivo codes.

The researcher coded the first nine interviews extensively. In one of the weekly presentations in the department, a faculty member suggested avoid coding minutely as it may dilute the central idea of the data extract. Subsequently, intensive coding was avoided. Also, as the researcher continued using the GTM in practice, the confidence and the know-how of the researcher about the process increased, which helped in retaining the focus on the relevant codes. Since the initial coding was exhaustive, the researcher got a fair idea of the CSR decision-making process and this further helped in developing useful concepts.

4.8.3.2 Selective Coding

‘Strategic alignment’ is the central category as it pulls together all the other categories. All the variances in the process in each category are explained through the strategic nature of CSR adopted by the organizations or the lack of it.

4.8.3.3 Constant Comparison

The codes were fractured, like codes brought together, codes subsumed and reduced by constantly comparing one incident with another, one code with another, code with

categories, categories with categories so on and so forth. 128 codes were arranged in 8 categories.

4.8.3.4 Sampling

The researcher interviewed managers from eight units (4 services and 4 manufacturing) of public companies in Goa with different ownership structures and different orientation toward CSR.

4.8.3.4.1 Purposive Sampling

In order to understand the CSR scenario at the national level, two CSR professionals located at New Delhi were interviewed telephonically. The researcher identified these two participants while attending the ‘Global Summit in CSR’ at New Delhi in 2015.

Next, following the operational definition of CSR, a five-star hotel unit of the Indian conglomerate was identified to begin the field work. The Indian conglomerate is a pioneer in CSR in the country and is well known for its CSR activities. The conglomerate was chosen as there would be substantial scope for studying the managerial decision-making process in CSR, since it has been carrying out significant CSR activities even before the enactment of the law.

Documentary data of the Indian conglomerate and Hotel 1 available on the website were analysed and coded before conducting the first interview. Documents of other firms were analysed and coded during and after the interviews.

4.8.3.4.2 Theoretical Sampling

Theoretical sampling is the hallmark of GTM.

After interviewing managers from the first unit of the hotel belonging to the Indian conglomerate – Hotel 1, managers from another unit of the same brand – Hotel 2 at a different location were interviewed, in order to understand the similarities and differences in managerial decision-making process in CSR in the two organizations in the same industry and with the same ownership.

Next, managers from Hotel 4 were interviewed to understand the similarities and differences in the decision-making process in another five-star hotel unit at a different location with a different ownership structure. Hotel 4 is a unit of an Indian Hotel Group

with business interest only in hotels. It has been carrying out CSR activities for many years and is yet to align its processes with legal requirements. Here one more telephonic interview was conducted to understand the managerial decision-making process in formulating CSR activities at the corporate level in New Delhi.

At this point, similarities and differences in the managerial decision-making process in CSR in hotels of an Indian conglomerate and a hotel of an Indian hotel chain were understood and theoretical saturation reached.

The researcher then proceeded to try and understand the managerial decision-making process in CSR of the same Indian conglomerate mentioned above, but this time in a manufacturing setup. In this regard, managers from Manufacturing Unit 4 (automobile) and Manufacturing Unit 2 (IT) were interviewed. The Indian conglomerate is a major shareholder in manufacturing unit 4, while Manufacturing Unit 2 is wholly owned by them; the ownership structure is therefore different. Manufacturing unit 4 has been doing CSR for substantial number of years, it is mostly reactive in nature and the organization has streamlined its processes to fit in with the legal requirements. In this manner, the researcher was able to gather an understanding of the similarities and differences in managerial decision-making process in CSR in two manufacturing units of the same Indian conglomerate but different ownership structure.

The researcher then interviewed managers from Manufacturing Unit 1 (Chemical) and 3 (IT). Manufacturing Unit 1 began its CSR activities recently to comply with the law, while Manufacturing Unit 3 has been doing CSR activities for several years but mostly in an ad hoc manner and is yet to align its processes with the legal requirements. The former is foreign owned while the latter is Indian owned. At this stage, the similarities and differences in managerial decision-making process in CSR between a foreign owned manufacturing unit doing CSR at the behest of the law, and an Indian owned manufacturing unit doing CSR voluntarily were understood and theoretical saturation reached.

4.8.3.4.3 Snowball Sampling

Snowball sampling came into play during field work while interviewing managers within a particular organization. The first point of contact usually helped in identifying or

connecting with other managers involved in the CSR decision-making process in the same organization.

In case of Hotel 3 the participant was identified through snowball sampling from a manager in Hotel 2. Hotel 3 is another unit of the Indian conglomerate at a location close to Hotel 2. The manager interviewed was responsible for implementing a central CSR activity of the hotels of the conglomerate in Goa. The manager was interviewed to understand the decision-making process for a specific CSR activity.

In summary, the similarities and differences in managerial decision-making process in CSR were studied in:

- a) Three hotel units (same brand) belonging to Indian conglomerate versus a hotel unit of an Indian Hotel Group.
- b) Two manufacturing units belonging to Indian conglomerate with different ownership structures.
- c) Two manufacturing units with different ownership structure, one carrying out CSR activities due to legal obligation and the other is doing it voluntarily.

Constant comparisons were done within and across a), b), and c) and a pattern in managerial decision-making process in CSR was discovered.

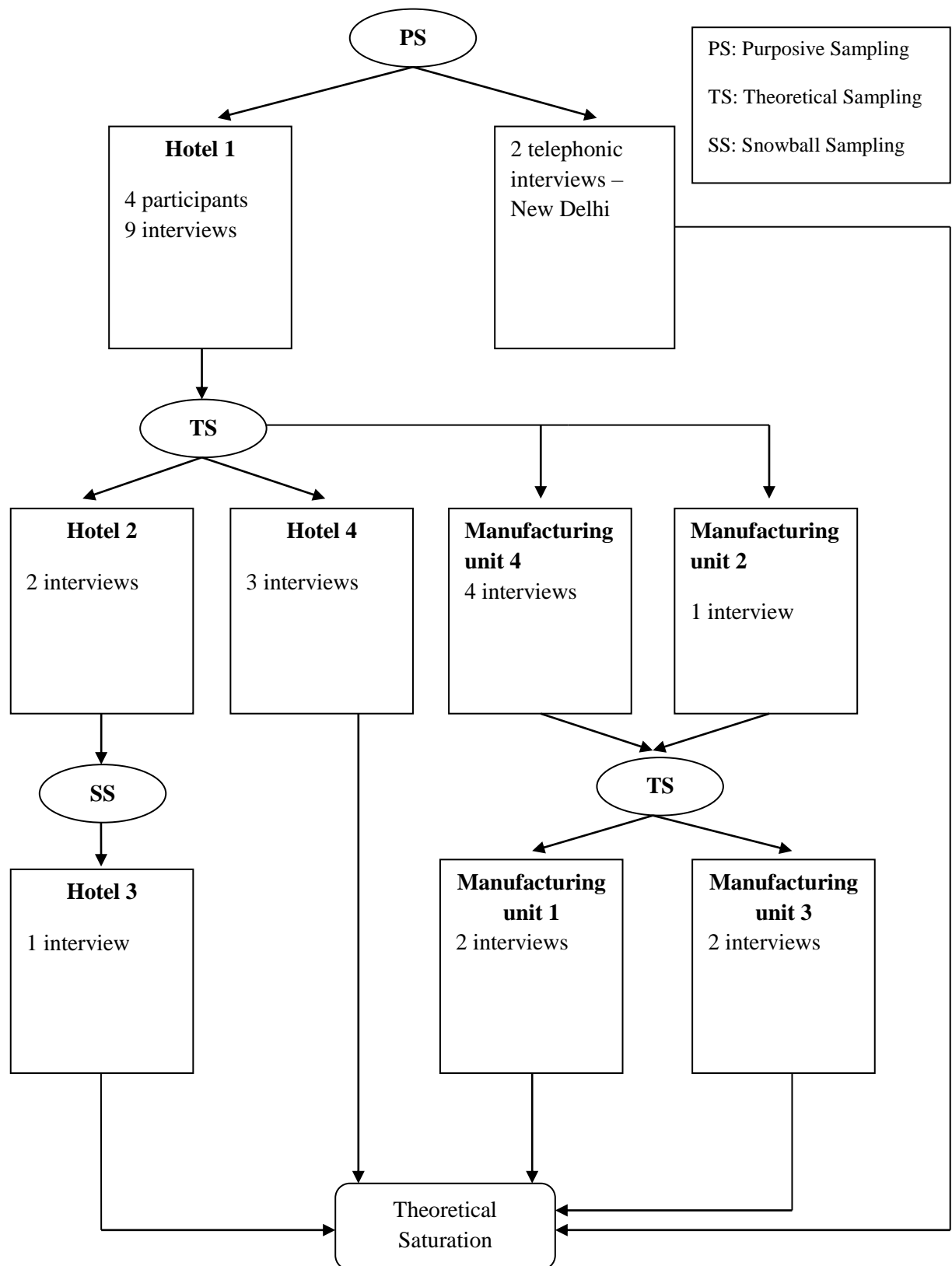
Table 4.5: Profile of Organizations from which Managers were Interviewed

S r. N o.	Organization	Description	Managers interviewed	CSR Status
1	Hotel 01	Industry: Hospitality Sector: Service Ownership: Indian Conglomerate with international operations	HR Manager, L&D Manager, Assistant Finance Manager, Executive Chef	The Conglomerate to which it belongs is a pioneer in CSR in the country. The unit too follows the conglomerates' footsteps. The brand of the hotel is a 5 star hotel.

2	Hotel 02	Industry: Hospitality Sector: Service Ownership: Indian Conglomerate with international operations	GM, HR Manager	The Conglomerate to which it belongs is a pioneer in CSR in the country. The organization too follows the conglomerates' footsteps. The brand of the hotel is a 5 star hotel.
3	Hotel 03	Industry: Hospitality Sector: Service Ownership: Indian Conglomerate with international operations	L&D Manager from another unit of the same brand; the manager is in charge of a central CSR activity - for all the Hotels of the group in Goa	The Conglomerate to which it belongs is a pioneer in CSR in the country. The organization too follows the conglomerates' footsteps. The brand of the hotel is a 5 star hotel.
4	Hotel 04	Industry: Hospitality Sector: Service Ownership: Indian Hotel Group	HR Manager, Resident Manager	The group is actively involved in CSR, and so is this unit of the hotel since its establishment.
5	Manufacturing unit 01	Industry: Chemical, B to B Sector: Manufacturing Ownership: Foreign	Non-Executive/Independent Director, Chairman of CSR Committee, Company Secretary	This is the only organization which started its CSR activity after the CSR law was enforced under the Companies Act in 2013.
6	Manufacturing unit 02	Industry: IT Sector: Manufacturing, Manufactures electronic products	HR Manager	The Conglomerate to which it belongs is a pioneer in CSR in the country. The organization too

		for businesses. Ownership: same cited in case of Organization 01 – Indian Conglomerate with international operations		follows the conglomerates' footsteps. This unit has been doing CSR in a structured manner.
7	Manufacturing unit 03	Industry: IT Sector: Manufacturing It manufactures networking products. Ownership: Indian; recently acquired by a foreign company.	GM-Administration, Director	The organization is involved in CSR for the past 15 years. It does CSR on an ad-hoc/reactive basis.
8	Manufacturing unit 04	Industry: Automobile Sector: Manufacturing It manufactures buses. Ownership: Various; majority shares held by Indian Conglomerate same cited in case of Hotel 01.	Independent Director and CSR Committee Member, CEO & Executive Director /CSR Committee Member, Company Secretary, HR Manager	The Conglomerate to which it belongs is a pioneer in CSR in the country. The organization too follows the conglomerates' footsteps. The organization has been doing CSR since 2010 on an ad-hoc basis, but has recently streamlined its systems as per the requirement of the law.

Figure 4.2: Purposive, Theoretical, and Snowball Sampling Used in the Research



4.8.4 Theoretical Saturation

Data was continued to be collected and analysed till no new data, concepts, categories, properties and dimensions emerged. Repetitiveness in the type of activities, the process of formulating and implementing CSR activities was found. For example there was repetition in the way CSR activities are scheduled in order to ensure maximum participation. Based on the subjective judgement of the researcher, the interviewing process was stopped with the twenty sixth interview. Repetition was also seen in documents related to CSR, therefore two reports of each type (Annual Report and Sustainability Reports) were coded and analysed.

4.8.5 Memos

Memos have been written as reflective notes throughout the process wherever the researcher felt the requirement.

4.8.6 Theoretical Sensitivity

The researcher had done adequate literature review before field work, and this contributed toward the researchers' theoretical sensitivity on the topic of CSR and decision-making process in CSR.

The researcher presented a conceptual paper at the Global Summit on CSR at New Delhi in May 2015, where recent developments in CSR in the country and worldwide were discussed. Participating in this summit helped the researcher to understand the CSR status in the country. The Summit saw participation by academics, practitioners and experts, and the researcher was able to talk to and discuss her research with experts in the field.

The first two telephonic interviews with CSR professionals from New Delhi also sharpened the theoretical sensitivity of the researcher, as the status of CSR in India, macro-level conditions were understood, as they provided insights into approaches to CSR and CSR practices at the national level. As mentioned above, the researcher got to know about these two CSR professionals from the summit attended.

Analysis of news articles on CSR practices in India and the CSR clause in the Companies Act, 2013 in the country further sharpened the researcher's theoretical sensitivity toward the area under study.

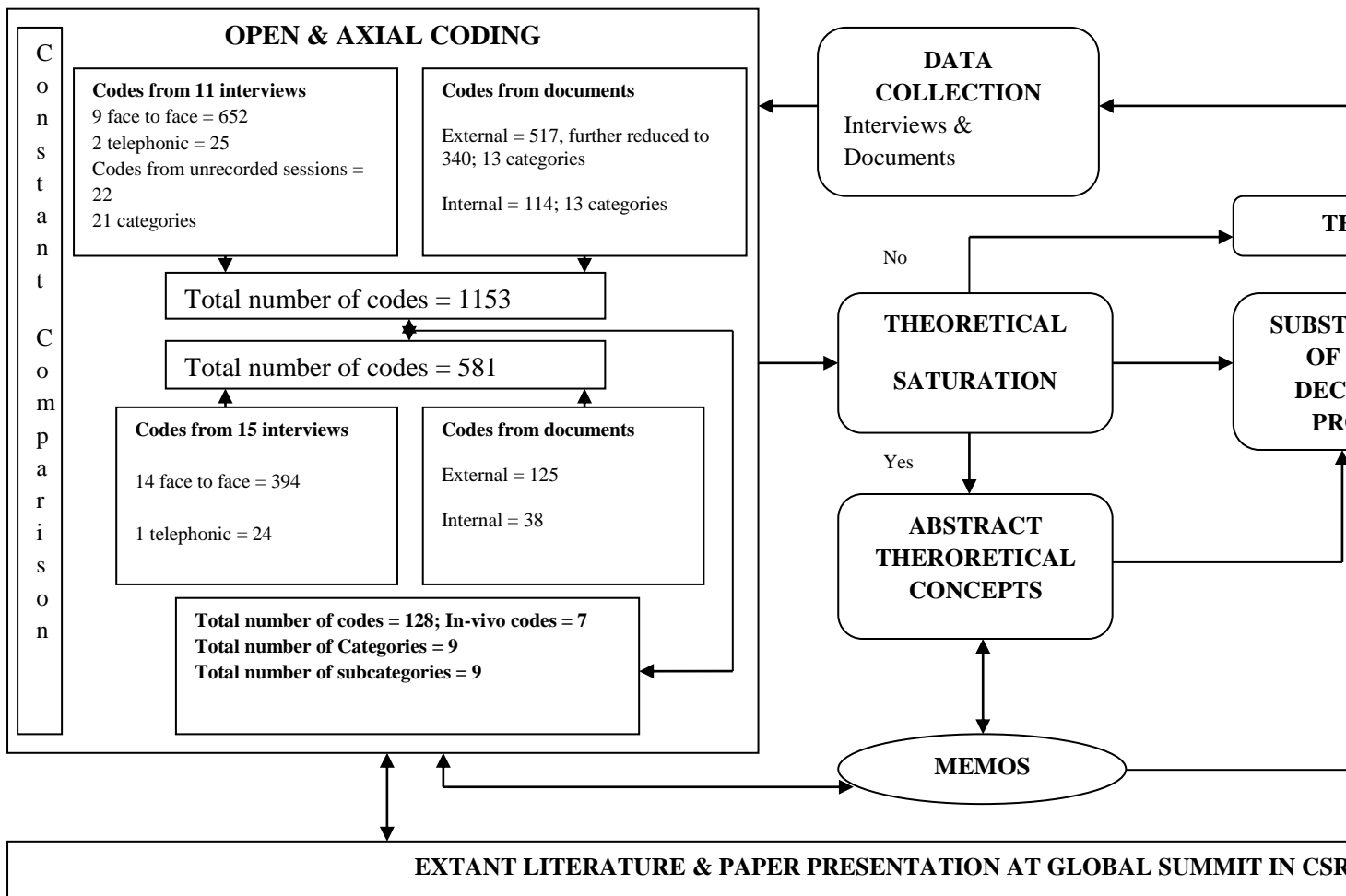
After selecting the first organization for study, the researcher started the coding of external documents available of this organization. This further added to theoretical sensitivity.

All this also helped in formulating interview questions.

Transcribing interviews exposed the researcher to the data multiple times, which increased the theoretical closeness of the researcher to the data. This closeness was enhanced during the stage of constant comparison of data and writing memos, thereby adding to the theoretical sensitivity of the researcher.

4.8.7 The Research Process

Figure 4.3: The Research Process



Source: Framework adapted from Anagnostopoulos (2014), pp. 240

4.9 RESEARCH ETHICS

Research ethics pertain to consent, confidentiality, and trust (Silverman, 2011).

All the participants were approached formally, and a letter seeking permission for interviewing and other details of the research were given. A brief write-up about the Research Proposal was also enclosed with the letter. The content of the letter and the proposal were explained to the participants.

Participants were informed about the research objectives and questions. They were also informed about their freedom to not participate or withdraw participation at any point in time during the research (Anagnostopoulos, 2014).

Consent letters were also requested from the HR Manager, stating that the manager has understood the requirements of the research and is/are willing to participate in the same.

Prior permission was taken to record the interview (Fowler & Mangione, 1990 cited in Ghauri et al., 1995). While seeking permission for recording the interview, the reasons for recording the interview were explained. The same was also included in the letter. This builds trust between the researcher and the participant (Anagnostopoulos, 2014). The requirement for recording was understood by the participants. Only in one case, upon meeting the Finance Manager of an organization, the researcher found the manager to be fearful of having the interview recorded and the manager was not willing to contribute enough time. So the researcher interviewed the manager for about fifteen minutes and noted down the responses by hand. It was also coded. In some cases the participant asked the data to be 'off the record'. In deference to the participants' requests, the same was analysed but not included in the final transcript.

The participants were also informed that the data collected will only be used for research purpose.

A copy of the transcript was given to the participants at the time of member-checking for their record.

Reasonable amount of data extracts have been used to support conceptualizing and ensure transparency; "...data should be presented in such a way that respondents should be able

to recognise themselves, while the reader should not be able to identify them.”(Barnes, 1979 cited in Anagnostopoulos, 2014).

The use of job titles is required, but interviewees were guaranteed anonymity. Names of the respondents were not used in the interview transcripts or at any other point in the research. Every respondent was assigned a code – a combination of numbers and alphabets. The identity of the organization the managers are affiliated to, has also been kept confidential.

4.10 SUMMARY

Review of methodology used in CSR, the nature of research objectives and questions favoured the use of qualitative research for the purpose of this research. GTM was chosen for this study. GTM can be summarized as:

“The process is as follows: “data collection leads to analysis; analysis leads to concepts; concepts generate questions; questions lead to more data collection so that the researcher might learn more about those concepts” (Corbin & Strauss, 2008, p. 145). This circular process continues until the research reaches the point of ‘saturation’; the point in the research where all concepts are clearly defined and explained.” (Anagnostopoulos, 2014).

The practical aspects of qualitative research, such as how to conduct and transcribe interviews, how to analyse documents have been covered. The application of GTM has also been explained. Apart from theoretical sampling, purposive and snowball sampling were also used. The researcher had gained sufficient theoretical sensitivity before and during the research process by way of review of literature, participating in the CSR summit, and telephonic interviews.

Research ethics have been given due consideration during the research process. Participants were well informed about the nature of research and what is required from them, and their rights as research participants. The identity of the research participant and that of the organization they were from has been kept confidential.

CHAPTER 5

SUBSTANTIVE THEORY OF THE MANAGERIAL DECISION-MAKING PROCESS IN CSR

5.1 PURPOSE

The purpose of this chapter is to present the final outcome of this research in detail. First, the 128 codes have been arranged in a tabular format against their categories and their sub-categories, along with their properties and dimensions. Thereafter, a substantive theoretical framework of the managerial decision-making process in CSR is presented. Subsequently the nine categories and sub-categories are elaborated with their definitions, the conditions, and the properties and dimensions. Interview snippets are used to further elaborate the action/interaction processes under every category and sub-category. Consequences of these action/interactions are also stated.

5.2 OVERVIEW OF THE CSR PROCESS IN THE EIGHT FIRMS UNDER STUDY

The overall CSR process in organizations can be categorized as before and after the clause in Companies Act, 2013, i.e. pre-2013 and post-2013.

In case of firms that had been carrying out substantial CSR activities even before the Act, there has not been any significant change in the way they perform CSR activities. However, their processes have become more structured in keeping with the requirement of the law. For example they now have a CSR Policy, a CSR Committee, a yearly CSR budget, etc.

One firm in the study was carrying out CSR activities but in a reactive manner, has started streamlining its systems; it is expected that with time, the systems will attain maturity.

There is also a firm which has been doing CSR for a long time, but on an ad hoc basis, and continues to do so, as the decision-makers do not believe in the intent behind the Act. However, they will also eventually fall in line with the requirement of the Act. There is yet another firm which has been carrying out CSR activities for a long time, and will align itself with the Act over time.

There is also a firm in the study which does not carry out CSR activities at all prior to 2013, and the Act is their only motivation to do so. But since they are doing it, they also seek benefits in terms of visibility in the local community.

So now, as per the requirement of the Act, all organizations follow standard procedures: preparing a CSR policy, allotting yearly budgets, creating a CSR committee which reports to the Board, short listing of CSR projects by the Committee, which are reviewed and approved by the Board of Directors, assigning responsibility to the manager for implementing the CSR activity, monitoring the progress of the activity as per need of the project, preparation of quarterly and yearly progress reports to the Board. The details of CSR are also presented in the Annual Reports.

Organizations that are still in reactive mode get requests for assistance from local community members. Based on their experience and local networks, they judge the credibility of the request and the party, and sanction the amount for the CSR activity. Monitoring happens here as well.

Firms following the reactive approach often give away the money for a cause. Managers' involvement in terms of time is limited. Also, they prefer to carry out CSR activities themselves, rather than collaborate with Non Governmental Organizations (NGOs). However, in the case of firms that adopt a proactive stance, CSR is much more than a money-giving exercise; managers spend time with the beneficiaries. Such firms also have a component of reactive approach by virtue of established contacts with the beneficiaries. Such firms are open to collaborating with NGOs.

Trust issues are always present when partnering with a third party and credibility checks are always carried out before a tie-up.

5.3 OVERVIEW OF CODES AND CATEGORIES

The main objective of table 5.1 is to show the final 128 codes. There are redundant codes in the form of conditions and consequences which have been listed clearly in table 5.2. Table 5.3 is an arrangement of the definitions of categories and sub-categories.

Table 5.1: List of 128 Codes Placed Against their Respective Categories, Sub-Categories, and Properties & Dimensions

Sr. No.	Category	Codes	Properties & Dimensions	No. of codes
1	External conditions	1. Socio-economic conditions of the country/local community 2. Compliance	1. Socio-economic condition – Poor/Good 2. Compliance – Low/High	2
2	Internal conditions	1. Preferring local community 1.1 Controlling 1.2 Responsibility 2. Preserving brand image 3. Assessing risk 4. Creating impact 5. Seeking appreciation 6. Maintaining a firm stand 7. Leveraging strengths Consequences (of Category 1 and 2) 1. Duration of the activity 2. Creating impact 3. Appreciation 4. Localization	1. Focus on local community – Less/More 2. Assessing risk – No/Yes 3. Creating impact – Low/High 4. Seeking appreciation – No/Yes 5. Maintaining a firm stand – No/Yes 6. Leveraging strengths – Minimum/Maximum	11
3	Strategic alignment	Consequence 1. Strategically aligned		1

3.1	Sub-category 1 – Approach	1. Proactive approach 2. Reactive approach 3. Inclusiveness 4. Ensuring sustainability 5. *STRATEGIC DIFFERENTIATOR 6. EMPOWERED PROCESS (Localization) 7. Setting high ethical standards 8. Adhering to universal principles	1. Approach – Reactive/Proactive 2. Strategic alignment – Low/High 3. Adhering to values – Personal/Universal 4. Culture – Weak/Strong 5. Standards – Local/Global	9
3.2	Sub-category 2 - Structure	1. Structured process 2. Unstructured process 3. Following guidelines 4. Mandatory 5. Discretionary 6. Top-down process 7. Bottom-up process 8. Seeking approval 9. Consulting 10. Assigning responsibility 10.1 Acting as a bridge 10.2 People oriented process 11. Setting performance targets 11.1 Direct 11.2 Indirect	1. Setting performance targets – Indirect/Direct 2. Process – Unstructured/Structured 3. Motivation – External/Internal 4. Flow of communication – Bottom-up /Top-down 5. Decision making process – Autocratic /Democratic	15

4	Formulating	Conditions <ol style="list-style-type: none"> 1. Democratic decision making 2. Seeking mutual benefit 3. Resources available 4. Leveraging strengths 5. Flexible approach Consequences <ol style="list-style-type: none"> 1. Duration 2. Creating impact 		5
4.1	Proactive process	<ol style="list-style-type: none"> 1. Identifying social issues 2. Identifying beneficiaries <ol style="list-style-type: none"> 2.1 Internally (source of information: employees, top management owing to their contacts; applicable codes are – ‘Leaning on past experience’, ‘Knowledgeable about local issues’) 2.2 Externally (Source of information – 	<ol style="list-style-type: none"> 1. Identifying beneficiaries – Internal source/External source 2. Reaching out to beneficiaries – Indirectly/Directly 3. Involvement in activities – Indirect/Direct 4. Duration of the activity – Short/Long 	12

		<p>internet, media, civil society organizations)</p> <p>3. Reaching out to beneficiary</p> <p>3.1 Directly (Employee volunteering)</p> <p>3.2 Partnering</p> <p>4. Types of activities</p> <p>4.1 Involvement (Direct/Indirect)</p> <p>4.2 Duration (Long/Short)</p>		
4.2	Reactive process	<p>1. Receiving requests</p> <p>2. Assessing requests</p> <p>2.1 Genuineness</p> <p>2.1.1 Experience</p> <p>2.1.2 Trust</p> <p>2.1.3 Networking</p>	<p>1. Genuineness – Low/High</p> <p>2. Trust – Low/High</p> <p>3. Experience – Less/More</p> <p>4. Networking – Weak/Strong</p>	6
5	Implementing	<p>Condition</p> <p>CUMULATIVE EFFORT</p>		1
5.1	Sub-category 1 – Employee volunteering	<p>1. Employee strength</p> <p>2. Impure volunteering</p> <p>3. Scheduling</p> <p>4. Encouraging</p> <p>5. Building culture</p> <p>6. Seeking support</p> <p>7. Ensuring maximum participation</p>	<p>1. Employee strength – Less/More</p> <p>2. Type of volunteering – Impure/Pure</p> <p>3. Impure volunteering – Volunteering at behest/Volunteering from within</p>	11

		<p>7.1 High youth participation</p> <p>7.2 Word of mouth</p> <p>8. Employee engagement</p> <p>9. Recognition</p>	<p>4. Volunteering at behest – Skill based/General</p> <p>5. Integration with employee engagement – Low/High</p> <p>6. Support from CUSTODIANS – Less/More</p> <p>7. Scheduling – Minimum participation /Maximum participation</p> <p>8. Culture – Weak/Strong</p>	
5.2	Sub-category 2 - Partnering	<p>1. Trust</p> <p>2. COMPLEMENTARY PARTNERING</p> <p>1.1 Seeking expert intervention</p> <p>1.2 Ease of reaching out to beneficiaries</p> <p>3. Conducting more activities</p> <p>4. Proximity</p> <p>5. Identifying partners</p> <p>6. Internal source</p> <p>7. External source</p> <p>8. Assessing credibility (compliance, managerial aspects)</p> <p>9. Assessing performance</p> <p>10. Reaching out to</p>	<p>1. Trust: Low/High</p> <p>2. Source of Information: Internal/External</p> <p>3. Proximity: Near/Far</p> <p>4. Making things easy: No/Yes</p> <p>5. Assessing Performance: Inconsistent/Consistent</p> <p>6. Mode: Self/Third party</p>	15

		<p>influencers (again due to trust factor – priests, local politicians, NGOs)</p> <p>11. Seeking approval from external authorities</p> <p>12. Continuing partnership</p> <p>13. Discontinuing partnership (Clash of interests, Inconsistent performance)</p>		
5.3	Sub-category 3 - Monitoring	<p>1. Monitoring progress</p> <p>2. Need based monitoring</p> <p>3. Monitoring utilization</p>	1. Monitoring – Need based/Continuous	3
6	Assessing impact	<p>1. Taking feedback</p> <p>2. Informal feedback</p> <p>3. Formal feedback</p> <p>4. Objective feedback</p> <p>5. Subjective feedback</p> <p>6. Qualitative impact assessment</p> <p>7. Quantitative impact assessment</p>	<p>1. Taking feedback: Subjective/Objective</p> <p>2. Nature of feedback: Informal/ Formal</p> <p>3. Assessing impact: Qualitative/Quantitative</p>	7
7	Facilitating			
7.1	Sub-category 1 - Managerial	<p>(Managers)</p> <p>1. Leaning on past experience</p>	<p>1. Leaning on past experience – No/Yes</p> <p>2. Driven by values – Personal/Organizational</p>	10

	aspects	<p>2. Driven by organizational values</p> <p>3. Driven by personal values</p> <p>4. Strong local contacts</p> <p>(Top management)</p> <p>1. Ensuring alignment</p> <p>2. Ensuring compliance</p> <p>3. Leaning on past experience</p> <p>4. Supporting</p> <p>5. Guiding</p> <p>6. Knowledgeable decision makers</p> <p>6.1 Familiarity with local issues</p> <p>6.2 Strong local contacts</p>	3. Supporting – Low/High	
7.2	Sub-category 2- Managing relationships	<p>1. KEEPING IN TOUCH</p> <p>2. Continued association</p> <p>3. Trust</p> <p>4. BUILDING PROLONGED RELATIONSHIPS</p> <p>5. Ensuring sustainability</p>	<p>1. Trust – Low/High</p> <p>2. Keeping in touch – Need based /Regular</p>	5
8	Communicating	<p>1. Formal communication</p> <p>2. Informal</p>	<p>1. Reporting - Irregular /Regular</p> <p>2. Justifying - Subjectively</p>	15

		<p>communication</p> <p>3. Verbal communication</p> <p>4. Non-verbal communication</p> <p>(Leading by example)</p> <p>5. Top-down communication</p> <p>6. Bottom-up communication</p> <p>(during brainstorming)</p> <p>7. Creating awareness</p> <p>8. Encouraging</p> <p>9. Convincing</p> <p>10. Leading by example</p> <p>11. KEEPING IN TOUCH</p> <p>12. Emotional call</p> <p>13. Reporting progress</p> <p>14. Justifying</p> <p>14.1 Objectively</p> <p>14.2 Subjectively</p> <p>15. Informing</p> <p>16. Reinforcing commitment</p> <p>17. Providing numerical evidence</p> <p>18. Referencing</p>	<p>/Objectively</p> <p>3. Type – Informal/Formal</p> <p>4. Nature – Non-verbal/Verbal</p> <p>5. Flow of communication - Bottom-up/ Top-down</p>	
			Total Number of codes	128

*Codes in capitals are In-vivo codes.

Table 5.2: Conditions and Consequences of Categories

Sr. No.	Category/Sub-category	Condition/s	Consequence/s
1	External conditions	<ol style="list-style-type: none"> 1. Socio-economic conditions of the country/local community 2. Compliance 	<ol style="list-style-type: none"> 1. Duration of the activity 2. Creating impact 3. Appreciation 4. Localization
2	Internal conditions	<ol style="list-style-type: none"> 1. Preferring local community 2. Preserving brand image 3. Creating impact 4. Seeking appreciation 5. Maintaining a firm stand 6. Leveraging strengths 	
3	Strategic alignment	-	1. Strategically aligned
3.1	Sub-category 1 – Approach	-	-
3.2	Sub-category 2 - Structure	-	-
4	Formulating	<ol style="list-style-type: none"> 1. Democratic decision making 2. Seeking mutual benefit 3. Availability of 	<ol style="list-style-type: none"> 1. Duration 2. Creating impact

		resources 4. Leveraging strengths 5. Flexible approach	
4.1	Proactive process	-	-
4.2	Reactive process	-	-
5	Implementing	1. Cumulative effort	-
5.1	Sub-category 1 – Employee volunteering	1. Employee strength 2. Impure volunteering	1. Level of participation 2. Employee engagement
5.2	Sub-category 2 - Partnering	1. Trust 2. Complementary Partnering 2.1 Seeking expert intervention 2.2 Ease of reaching out to beneficiaries 3. Conducting more activities 4. Proximity	1. Continuing/Discontinuing partnership 2. Effective CSR 3. Selection of a partner
5.3	Sub-category 3 - Monitoring	-	1. Frequency of monitoring
6	Assessing impact	-	1. Type of impact 2. Continuing/Discontinuing an activity
7	Facilitating	-	1. Managing relationships 2. Formulating and implementing 3. Assessing impact

7.1	Sub-category 1 - Managerial aspects	-	1. Ensuring alignment
7.2	Sub-category 2 - Managing relationships	-	1. Continued association 2. Building prolonged relationships 3. Ensuring sustainably
8	Communicating	1. Formal and informal 2. Verbal and non- verbal 3. Top-down and bottom-up	1. Justifying 2. Reporting progress 3. Encouraging participation 4. Selecting an activity

In categories where conditions have not been mentioned external and internal conditions prevail.

Table 5.3: Definitions of Categories & Sub-Categories

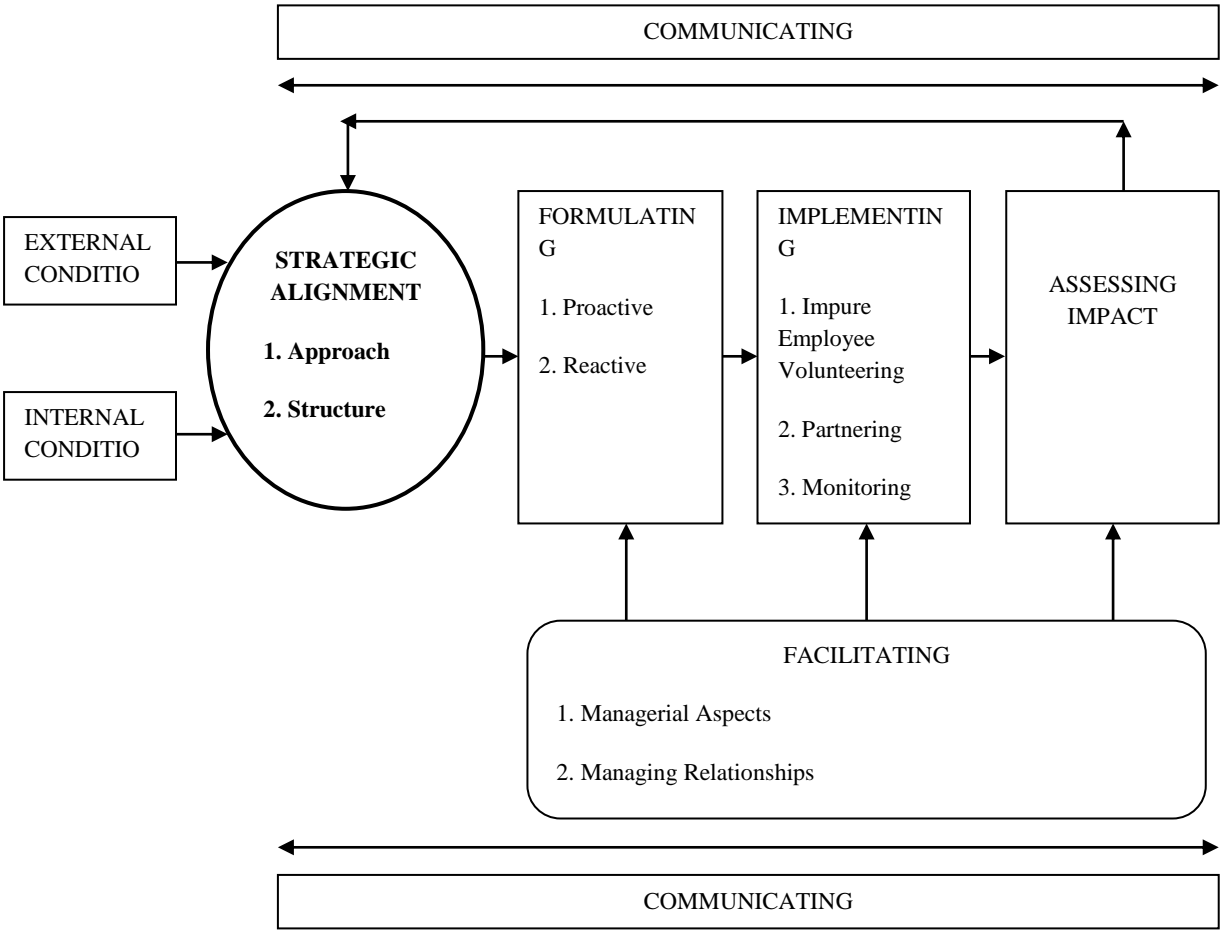
Sr. No.	Category/Sub-category	Definition
1	External conditions	refers to factors relating to an organization's external environment which influence CSR decision making.
2	Internal conditions	refers to factors within the organization, including an organization's focus area, and its perception of CSR, influence CSR decision making.
3	Strategic alignment	refers to the extent to which CSR is integrated with business strategy.
3.1	Sub-category 1 – Approach	refers to the thought process behind CSR decision making.

3.2	Sub-category 2 - Structure	refers to how the thought has been incorporated into the systems.
4	Formulating	refers to how managers select a CSR area and identify the potential beneficiaries or partners for executing CSR.
4.1	Proactive process	refers to managers' adoption of a process where CSR is structured either due to strategic inclination or due to compliance.
4.2	Reactive process	refers to managers' adoption of a process where they have strong local contacts and where CSR activities are carried out in an ad hoc manner.
5	Implementing	refers to the managerial decisions regarding executing CSR activities either through employees or through a third party.
5.1	Sub-category 1 – Employee volunteering	refers to employees' participation in the CSR activity organized by the company.
5.2	Sub-category 2 - Partnering	refers to managers' decision to tie-up with a third-party (NGO/Institution) so that they can reach out to a larger number of beneficiaries. Managers' look for trustworthy partners with complementary skill sets.
5.3	Sub-category 3 - Monitoring	refers to how managers keep a check on the CSR activities undertaken.
6	Assessing impact	refers to the manner in which managers assess the outcome of a CSR activity.
7	Facilitating	refers to the processes integral to managers and top managers, more specifically their

		past experience and values; and how they manage the relationship with the stakeholders – employees, beneficiaries, partners.
7.1	Sub-category 1 - Managerial aspects	refers to the intrinsic factors related to the managers such as the past experience, and values that influences CSR decision making.
7.2	Sub-category 2 - Managing relationships	refers to the management of relationships with stakeholders, particularly with employees, beneficiaries, partners, top management.
8	Communicating	refers to the way in which managers communicate with internal and external stakeholders.

**5.4 THEORETICAL FRAMEWORK OF MANAGERIAL DECISION-MAKING
PROCESS IN CSR**

**Figure 5.1: Substantive Theory of Managerial Decision-making Process in
CSR**

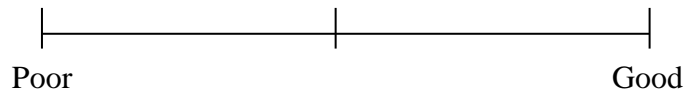


5.5 CATEGORY 1: EXTERNAL CONDITIONS

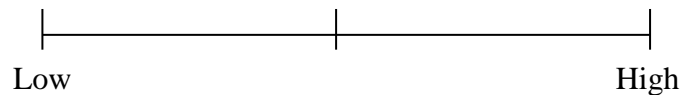
Definition: refers to factors relating to an organization's external environment which influence CSR decision making.

Properties & Dimensions

1. Socioeconomic Conditions



2. Compliance



- Managers take into account the prevailing needs of the country and region. Thus they are filling gaps; those aspects which even the government is working upon.

“...what happens is hunger and poverty is the most crucial aspect today in India...you have more poverty in India than in any other country,... and hunger is... we know for a fact that individuals do not get two square meals a day also. So, that’s the reason we look at this being one of the most important aspects - targeting poverty and hunger...”

- HR Manager, Hotel 1

“...Even this SX all the dropped out students may be SSC failed or 12th failed, they have no option for further study and their financial backing is not (good) so we have selected all these projects which can give the boost to the unemployed.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“I am just saying that ten years down the line, let’s say today we have a lot of/. government also recognised that there is a huge dearth in skills in the country and we have so many kids who are coming out of the schools and colleges and the connect between what we learn in school and the skill that we have to do a job, there is a huge gap. So there is a need in the country right now for skill development. We realise that as well may be ten years down the line things might

change, so at that point our company might feel that skill development is not something of focus maybe it could be something else. For now obviously the focus is on skill development, that's one of the things."

- General Manager, Hotel 2

"Now government is giving free uniforms to the poor students, they are giving watchman, now they are giving drinking facility...So earlier they were not giving free uniforms to the students, they were not providing the water treatment plant, so we gave two filters to the nearby this thing (school) because that time government was not giving. Now government is doing everything. Maximum part is done by the government. So the rest part we are taking care."

- General Manager - Administration, Manufacturing unit 3 (IT industry)

- Further, issues of national concern need not be a local concern. The local conditions influence decision making.

"...extremely hungry would be people on the roads begging, they don't have anything. So, that is extremely hungry, though you don't see many of them in Goa."

- HR Manager, Hotel 1

"There are not too many people in Goa like that if you notice. In fact I wanted to do this in Voluntary Week. We wanted to do rally, so we make food packets and we go on a rally, like we cover say thirty kilometres and whoever we find, either we give them a food packet; or we also looked at a pillow, bed sheet and a pillow cover, like spontaneous. You see someone on the road just give it to them, go along capture that whole thing, but we didn't find, I mean we didn't find that kind of/. like in a place like Bombay or in a place like Delhi it's worth doing. We'll cover a lot."

"Here we didn't have the audience and there are not many people, that's why we didn't do that."

- HR Manager, Hotel 1

"See, what we do is we have got a couple of themes...The themes that we try to follow are: one is education, it's a theme, then is supporting differently abled

people that's a theme, women empowerment is a theme, environment is a theme. So these are the fundamental themes that we follow. We have still not started following some themes which are related to medical. We have not followed that theme as yet, because in Goa that's not, we are not in a tribal area we are reasonably well off in Goa so that's not very important or we have not started following a theme like social inequality because Goa is actually not having much of that social inequality compared to some other areas..."

- CEO & Executive Director, CSR Committee Member, Manufacturing Unit 4 (Automobile industry)

"People are well off. Why would they want to train at your centres?..."

- HR Manager, Hotel 2

"I just think that people, there might be multiple reasons but one of the reasons for sure is that people would rather, I see it as, you know people have sufficient money maybe in Goa to/., there's no underprivileged."

- Learning & Development Manager, Hotel 3

- Local culture affects the kind of requests organizations receive from community members and also the way they need to deal with them.

"...I don't think in the kind of place we stay there are ever boundaries where we can't do anything at all, anything unreasonable which needs to be rejected."

"Well, so if you go in Pune...there could be a possibility that there could be a huge donation asked for something by may be the local community...It could be unreasonable sometimes. So, different cities are different, but here there are no challenges."

- Resident Manager, Hotel 4

- The Companies Act 2013 has incorporated the CSR clause, which includes lists of broad areas that can be selected for CSR activities. Companies have to be aligned with this. Other legal requirements also influence CSR decision making.

“No, see, there are certain requirements that we need to maintain as per Companies Act, ok those requirements,...those aspects we have added on to it but if we are doing something we continue doing it, there is nothing different because Companies Act is coming therefore we are doing another ten things, there’s nothing like that.”

- HR Manager, Hotel 1

“See, we have two kinds of initiatives, one which are inborn within the TT, the other which is directed to us via the government. Now within the TT we have something called the SCC, wherein we go to the underprivileged areas or ITIs (Industrial Training Institutes) all these particular institutions and get people from there and give them a livelihood. The other part is you have the government thing called ‘Hunar Se Rozgar’. We have a limit of how many trainees that we need to train. So under that we provide the education or rather whatever is required for livelihood purpose. These are the two broad areas.”

- HR Manager, Hotel 1

“...In fact there is a person who has approached us from Dalit community in...Bihar they have this pickle, they make homemade pickle so they have come and met us in terms of promoting their products...So he had come and met us...However, they are still expected to have an FSSAI certification on their products. So, that is preventing us from using their goods for our guests...”

“Ya, see there are some things which we can only buy which are certified. This is a five star hotel.”

- HR Manager, Hotel 1

“...classic example of the C creek that is happening for so many years. It is, it is pure bureaucracy that nothing is happening to that.”

- HR Manager, Hotel 1

“...the ‘nullah’ which is passing by in front of us we can as a community we can get together and clean up that ‘nullah’, but as a hotel we were doing it but again there are municipal bodies which have sent us a notice not to do it...”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“...you can’t do something which is directly linked to any...other entity...like...maybe a political party. ‘Swacch Bharat’ is something which is driven from the Centre, ya, it’s come from Central Government we are doing it...like today we, I mean we would really want to clean the C creek, why? because our hotel is at the banks of that creek...so we can easily take that up as a project. So why wouldn’t we take it up as a project, because it is politically linked. There are a lot of activists, there are a lot of other people, then there are spectators...So that is, it’s not in our periphery. Even if you take permissions, and we say look here we want to do, it would take us good, you know may be, I don’t know, the way things work you know in India, it will take at least ten years for us to get permission from municipality in that area...”

- HR Manager, Hotel 1

“Budget, budget allocation has started recently only with...Company’s Act...in 2013.”

- Assistant Finance Manager, Hotel 1

“...it’s a public limited company so it has got Board of Directors, independent shareholders and by law it has to have a CSR activity which the rule is the previous year, previous three years, the average percentage of that. So according to that rule we have to spend minimum that much. We have a committee who considers various CSR projects and our focus is to try to do these projects in the vicinity of the XXXX plant in H.”

- Board Member, CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...XXXX used to do CSR activity. But it wasn’t quantified as two percent and all that. Sometimes it was more, sometimes it was less. Now it is legitimately quantified. What happens if we were making big capital investments otherwise, we used to reduce money allocated for this stream. Now we have to do it yearly.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“We used to do it earlier as well in 2011. XXXX has been doing it for a long time. But with the Companies Act things have got structured and bigger. Funding assigned to CSR has increased.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“Oh! As it happens today what drives is compulsion because of the government’s rule in spending money. Two, second part that drives is that I want my company’s image to be good, that people should know that we are spending this money for this cause. So publicity for the company. These are the two driving factors. I don’t accept that they are always driven always by selfless motive in which case they should have spent this money even before the CSR scheme came.”

“...This company had no policy of going and helping these people. So only when this new scheme came we have started doing it.”

“...they are now doing it because there is a provision to do it. Since we are required to do it we are doing it.”

- Non-executive/Independent Director & Chairman of the CSR Committee; Manufacturing unit 1 (Chemical industry)

“...CSR is a provision which is mandatory as per law in the year 2013. Earlier CSR was done by companies but that was on a voluntary basis...Our company falls in that category and since then we are doing the CSR.”

“...statutory compliance that is one of the major thing which will ensure that we do our CSR...”

“...You have to curtail yourself to the topics which are given in schedule 7 of the Companies Act. Though government has mandated CSR they have also provided a list of the things on which you can do CSR...”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

5.6 CATEGORY 2: INTERNAL CONDITIONS

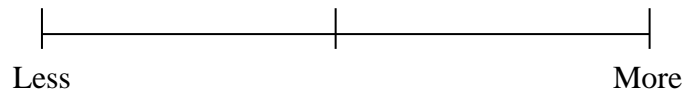
Definition: refers to factors within the organization, including an organization's focus area, and its perception of CSR, influence CSR decision making.

“Again at the organizational level it is the philosophy of the organization. And at the individual level it is I think the upbringing of the individual, and sometimes even educational background plays a role.”

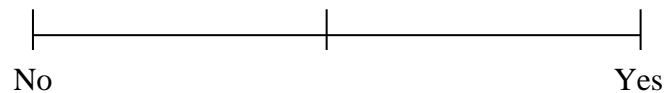
- HR Manager, Manufacturing unit 2 (IT industry)

Properties & Dimensions

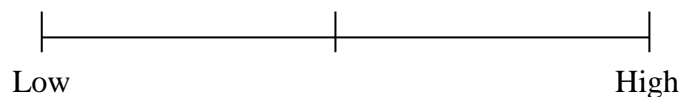
1. Focus on Local Community



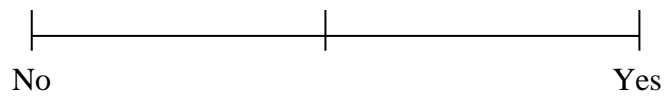
2. Assessing Risk



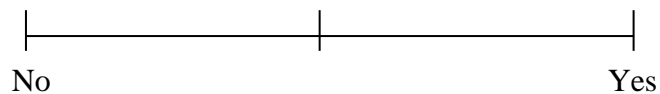
3. Creating Impact



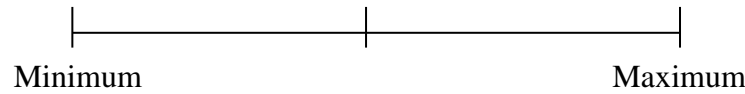
4. Seeking Appreciation



5. Maintaining a Firm Stand



6. Leveraging Strengths



Consequences of External and Internal Conditions

1. Duration of the activity – Short/Long
 2. Creating impact
 3. Appreciation
 4. Localization
- Organizations prefer carrying out CSR activities in local areas. This benefits the company as well, in terms of visibility and increasing goodwill. This is also mandated by law.

“...CSR is to do with the people around you, where you are; if, like for TT, we are in Panjim city so we have to understand the social aspect of CSR for the people involved around us. So how do they benefit; is it that we are doing business only for ourselves or are we also taking part in social activities which benefit the people around. It doesn't make any sense if you do not contribute to the people around you, it means you are self-centred, it means you are selfish, so that relationship should be there with the people around you.”

- HR Manager, Hotel 1

“See we collect a lot of projects and we give priority to the nearby localities and depending on the how critical the requirement.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“We try to prioritize areas around the factory, because it is our intention to spread goodwill around the factory, all our neighbour. We have recruited only from Goa permanently.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...We must do something that benefits people. Somebody around the factory, along the vicinity would be relevant to the industry also. After all it is shareholders money.”

“...For a company we do it in the surroundings it's a objective that makes the company acceptable by their surroundings.”

- Board Member, CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...where it is located, what are the needs of that location, so these are the factors which come in front when you have to decide which project you want to select.”

“... in Goa we see what are the requirements, what is the need of the society...”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“We have to see the area also. Normally CSR activities are done in the surrounding areas. You don't go to far off places. You don't do all those things. You are talking about the community where you operate.”

- HR Manager, Hotel 2

“It is brand image, people know that this has been given by this company. The supplies in the primary health centre will have DN logo. So people will know that it is given by us. So that's the extent of visibility we are expecting. If we are procuring ambulance it would have logo of the company.”

- Non-executive Chairman, Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)

“The committee selects now, how do you select. We don't have a system of giving marks or something like that. We just select something that would benefit a maximum number of people. But if we have maximum number of people in Delhi which happened once, it's not... the Board doesn't appreciate that.”

“Like Prime Ministers Relief Fund, not a good idea. It happened once but not a good idea because there are other contributors who can contribute. We should contribute something beneficial to uplift sections of society around the factory.”

- Independent Director & CSR Committee Member, Manufacturing unit 4 (Automobile industry)
- Organizations prefer to focus on the local community and local needs for two major reasons: first, they get to control how things are happening and secondly they see it as their primary responsibility toward the local people.

“Ya, it should be nearby where we can frequently visit and that they should have that relationship with us so that we can go any time and spend time there.”

- HR Manager, Hotel 4

“...So what we do is we don’t want to do CSR very far away, far from the area because we believe that if everyone does something good to the society around you in general things will improve and we want to do it where we are, in areas we are close to. So Goa being a very small place if you travel hundred kilometres in any direction, you are within Goa or you actually go out of Goa so for the plant in Goa, we consider Goa as our, the state of Goa as our boundary condition but then if you go to some other place then the radius may be something hundred-one fifty kilometres...it’s not about giving money it’s about ensuring that things are done right and the further we go the lesser control we have so we don’t want to do that...”

- CEO & Executive Director, & CSR Committee Member, Manufacturing Unit 4 (Automobile industry)

“...We ourselves procure it rather than giving them money, and then give the equipment to them and periodically monitor that these are being utilized properly.”

- Non-executive/Independent Director & Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)

“The selection criteria was that we would like to spend money on specific areas. Like not give it for a general cause. We don’t want to give money to the Chief Minister’s Relief Fund or the Prime Minister’s Relief Fund or Swacch Bharat or any such schemes where we have no control on how the money is spent and we also wanted to spend in areas where our employees live. So there is also a visibility as

far as the company is concerned for what they are doing. So these are the two main objectives.”

“...See basically we would like projects to be done for the benefit of the local people. So we are not going to spend money on any causes outside Goa. Even within Goa we would like to spend it in areas which is close to where our employees reside or our plant is situated. That is for the visibility purposes...”

- Non-executive/Independent Director & Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)
- From the managers interviewed, the nature of activities is such that they do not see any need for assessing risk of any kind. The only risk they see is the threat to the brand image. Therefore they are careful in selecting the CSR activities and in selecting partners.

“...you need to understand the complexity of the activity you are going to carry out. See, at the end of the day we are in a business where one wrong move can, a CSR can become a negative feedback for us and today with social media and all, everything so active, we have to be very cautious about what decisions we make.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“...Whenever we select any NGO we do reference checks also with all the records in place. What happens is when you associate it's a brand image also. Something goes wrong our image is stake.”

- HR Manager, Hotel 2

“...we may get a bad name for a product. So therefore we are not getting into specifically distributing medicines, distributing food. These kind of programs we don't want to get into like mid-day meal or things like that because all these are areas where there is a big risk. And you may be accused of giving spurious medicines, you will be accused of food poisoning all these kind of things. So these kind of risks we want to avoid so we are not getting in to those areas. So we identified those areas also. Which are the risk prone areas which we don't want to get in.”

- Non-executive/Independent Director & Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)
- Next, in whatever activities the managers choose to do they want to create as much impact as possible from the resources available.

“...Like we had for example we had ES approach us who have some kind of initiative, but then we said, no we’ll not go to ES. It’s a large organization, too many people. So, in fact I only had decided, let’s look at a smaller group, let’s look at a group which we can make a difference to. Other than having hundred children there who have people coming in every time, might as well look at say 15 children. No one goes to see them, let’s look at them, the impact is higher.”

- HR Manager, Hotel 1

“First of all whether it’s a good activity or it’s just an activity which subsidises money and we can get the funds also from somewhere else. That’s an important criteria. If it’s a good activity which will benefit a large number of people, school obviously has a large number of students. And we go and visit the school, if they are very well to do and they don’t need our charity we will not contribute.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“First is value, as I said earlier rightly, is it generating that value. That is the first most important thing that you need to understand...Then you have other areas like, what will you do, what is the cost associated with it, who will we tie-up with...will they benefit from what we want to do or is it just a day to day activity which is, you know is just a part of a paper or a book that you need to do...”

- HR Manager, Hotel 1

“See, value would be, is that, is that what you are doing...if you are going to an orphanage, you are spending your time, your energy, you are coming from a five star hotel, you are being with these kids who don’t have everything, who don’t have parents, who don’t have proper clothes to wear, they are hand to mouth situations, you are going there, you are sitting with them, joking with them, sharing your

ideas, making them smile, making them laugh, so they feel that you are someone who is coming to their aid, they feel that you are someone who is sharing in their grief. You know, they obviously feel that; oh, there is someone to care. So, that is that value that you create. When you get to know that it's a two way that the value is being created, then you know what you have done has a purpose or it doesn't have a purpose..."

- HR Manager, Hotel 1

"...If you want to do something if you want to create that impact everyone should be together. You can't have one person running around, or an organization like TT running around, or just a few people running around...Like, like I see today that CSR means you know just planting some plants here and there and no one waters them tomorrow. It's just some ministers are called or someone is called that is done, and that's over,...and I have seen it with my own eyes and I don't want to quote names or positions; among the general public or among politicians, but just for a photograph to appear on the newspapers they will hold the broomstick and sweep for say five meters and that's it. So are we actually contributing? I really don't think so we are contributing to CSR. So, I mean...there's a lot of it. Within Panjim if you see, nothing seems to happen."

- HR Manager, Hotel 1

"Certainly when it comes to external it has to be what the needs are of the society or of the community that you are trying to reach out to. So if the needs don't match with what you are trying to do, it's a no brainer, it's not going to be successful..."

- General Manager, Hotel 2

"...I have to see all the parameters. Is there really a need for it, is there requirement I mean the requirement for such stuff which we are bringing for them or not, and how is the mode of communication with them..."

- HR Manager, Hotel 4

- Managers want the CSR activities to be appreciated by the beneficiaries; it is the appreciation, or lack of it, which makes them continue or discontinue the activity.

“...So if you take your history and try to do the same thing in some other point, it may not be appreciated by the people. Here the people’s requirement may be something totally different.”

- CEO & Executive Director & CSR Committee Member, Manufacturing Unit 4 (Automobile industry)

“...cooked food is more appealing I would say, like a ten kilo packet of dal and cooked dal is different, in terms of appearance. So if you have a set, twelve course menu kids get fascinated.”

“It doesn’t make a difference to the child. But deep fried smiley’s may make the difference.”

- HR Manager, Hotel 1

“...we want to be sure that what we are doing is appreciated by people because sometimes what happens in your enthusiasm to do CSR you try to do something which you feel is of high value which may not be of value to the people who are receiving the benefits. So we need to be able to understand and modulate and convert ourselves to or rather tune ourselves to what’s right for the society that we are in.”

“So you have to talk to them, you have to do a survey, you have to do an assessment, and you have to talk to the people, ask them what they want.”

- CEO & Executive Director & CSR Committee Member, Manufacturing Unit 4 (Automobile industry)

“See we need to see what need the community has. That’s how we have to zero down there only. What is the burning issue, what is the need they have. I don’t want to start anything which they don’t want to have.”

- HR Manager, Hotel 2

- Managers also see hindrances from political groups. In most cases managers believe in maintaining a firm stand and an apolitical stance.

“...Like for example there’s one particular project I won’t tell you the details which was benefitting a political party. So we said that we don’t want to get into all this.”

“...We should not mix politics with CSR.”

“They are different things. We don’t mix both. It is unacceptable. People may try...Our committee stands quite firm. We don’t get into all these political considerations...”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“They do try to influence but the values and structures determine how strong you can be against such forces. It can also be a positive force wherein you get to know the ground realities and seek suggestions from them. Final decision is ours, whether we find it helpful or not.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“Ya, ya so many. I am getting so many requests from the politicians. Even some Gram Panchayat or Panch, they quote that MLAs or Ministers this thing and ask money. I say, “No, baba. We are not giving anything, you please go to some other company, or take it from some NGO. Sorry”.

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“No, depends basically. Panchayat is what basically, Panch and Panchayat they are not permanent. Every time people change. So you get different type of people. Now M is there, I help; not because of M but because it was a genuine thing. The next person who comes CA or someone he thinks that I helped this person because M was there. So, they try to withdraw that policy or withdraw the scheme. Such things happen but you should be very firm, and you should be very strict with your this thing.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...Like the local legislative people or the local panchayat, MP or MLA they get can come and say please spend this money on this cause. So we are aware of that fact and we want to resist it. Therefore, our policy is don’t yield to any pressure from any other local either government or political parties for spending money for a particular purpose...”

“...political pressure can also come through, supposing they find we as a CSR committee is not really agreeing to a request they can also put pressure on us through the Board which can happen which has not happened so far. But we are aware of that danger.”

- Non-executive/Independent Director & Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)

“...Or if there is some project which is politically motivated we will not pertain to that. We are absolutely neutral as far as these things are concerned. We don't believe in political alignment, we don't believe in religious alignment, we don't believe in alignment of anything.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing Unit 4 (Automobile industry)

- Managers assess their own, employee and organizational strengths to select an activity, in terms of resources available viz. time, funds, employee strength, skill base of employees.

“...so, and yes at the end of the day, as I said also earlier that ‘can do’ thing is there, can we do it?, that is the main thing. If you cannot do it, there is no point dreaming of something big...It's a very good idea, we wanted to do it, but we didn't have the finances, so that CAN DO thing is very important. So, these are basically the factors that could be a part of doing something in terms of CSR.”

- HR Manager, Hotel 1

“I think that whatever skills we have we should translate that to the community. Today I work in the hotels, I have certain skills of engaging the customer. That skill has to come back to the community so that they can use it.”

- HR Manager, Hotel 2

“I think that the fact that one of their focus areas is this core competence just you know proves the fact, like in the sense that tomorrow any HR person at the branch through feedback from people has identified an initiative and would like to support if there is a group of people willing to support that particular you know that thing

where something has to be designed or whatever there will be automatically support from the top because, it is defined as one of those key areas that they are focussing on, along with it education, along with health this is one of the key things, they want to contribute towards to using our core competence towards helping others.”

- HR Manager, Manufacturing unit 2 (IT industry)

5.7 CATEGORY 3: STRATEGIC ALIGNMENT

Definition: refers to the extent to which CSR is integrated with business strategy.

Strategic alignment has emerged as the central category in this research: it pulls together all the other categories. All the variations in decisions can be explained by the presence or absence of strategic alignment.

Strategic alignment has been further sub-divided into two categories:

- a) Approach
- b) Structure

Consequence

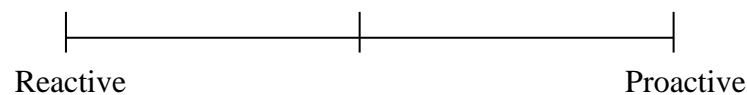
- 1. Strategically aligned

5.7.1 Sub-category 1: Approach

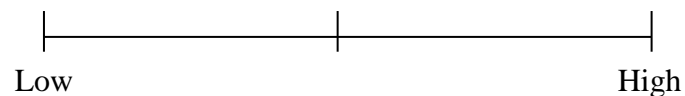
Definition: refers to the thought process behind CSR decision making.

Properties & Dimensions

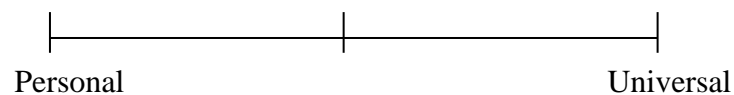
- 1. Approach



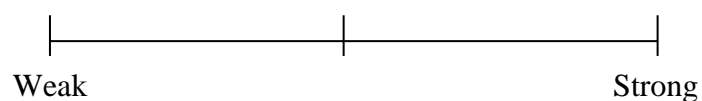
- 2. Strategic Alignment



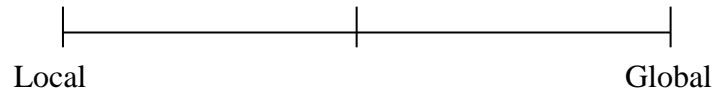
- 3. Adhering to Values



- 4. Culture



5. Standards



- Managers follow a proactive approach by identifying the CSR activities and the beneficiaries themselves.

“See, I started my career in TT in 2006, it was my first job in TT. The purpose has not diluted. The focus of CSR has been the same that time also. The focus has never changed. When Companies Act came, yes there are few liners as in this has to be done, this also has to be done. So, that we have upgraded upon but in terms of focus it has always been there. I have seen this since 2006, so if you are doing an ‘x’ event you will do an ‘x’ event; I mean TT has always been like this. I would say, it’s happening from 2006 obviously it is happening before that also. Focus has not diluted at all.”

- HR Manager, Hotel 1

“...TT group has been into this development of the society much much before formally the word CSR possibly was coined...”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

- In reactive approach managers respond to the requests by the potential beneficiaries.

“We give the money. First they give us the requirement. For example this lab, what are the different types of instruments required based on that we allocate the money to them.”

- HR Manager, Manufacturing unit 4 (Automobile industry)

- Managers believe in mutual development of the business and society - Inclusiveness

“...You are happy and entire your surrounding is unpleasant does that give you the benefit of happiness or anything of your wealth. So it's equally important to work on your social surrounding to make it even better.”

“...you have to reach out to the needy people. If you exist and if a good company exist and you do well, you earn well your vicinity cannot remain deficient of education, deficient of old people living in mess. I think if you look at them as your requirement and address poverty, old age, see what support mechanism you can create for the vicinity.”

- Director, Manufacturing unit 3 (IT industry)

“So this concept is not only in Goa. We have SCCs in Delhi, in Mumbai, so the whole idea, being the company that we are TTs the whole idea was that what comes from people should go back to the people, that's the CSR concept. We wanted to also create something for livelihoods for young boys...”

- Learning & Development Manager, Hotel 3

- Managers ensure that the activities are sustainable.

“Well, I think TT being part of the Ts has always been very focused on CSR. Now over the last couple of years we are, what has happened is over these years we have always been doing a lot of stuff. But I think the company realised somewhere down the line we need to get more focussed towards specific goals and when it comes to CSR it should be something that we do which should be sustainable, and I think that perhaps has come in more over the last (couple of years) and the company and has become stronger and stronger over the last perhaps ten-fifteen years where there is more focussed approach towards what each hotel is doing and how they are doing it.”

- General Manager, Hotel 2

“Ok, but as the years progressed it became more streamlined so first and foremost this particular association started stressing on sustainable initiatives. So, no longer just identifying a place, going there once, visiting, doing something good and coming back, but doing something on a sustainable basis. So we had to look at

initiatives where we could do activities and develop a relationship on a prolonged basis. And for that this association which is of course under the auspices of our senior management we would receive budget. We had to propose budgets and all and accordingly budgets would be sanctioned. But of late may be a few years ago besides this association there is also a very formal CSR group within the organization but that group is more at the corporate level.”

- HR Manager, Manufacturing unit 2 (IT industry)

“...It is not like we give one time and then we forget about it. No, we will still be in touch with them. We will still cater to their needs if it is really genuine for the betterment of the children....”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“...Now this is the first year that’s why we said if you perform well then we will continue to give you assistance. Because one of the CSR guideline is sustained effort, how do you make sustainability a factor? That can be done only when we continue to provide them association. We don’t give them uniform one year and next year sorry, we can’t give; because they are used to it, they would expect or textbooks or educational aids so we would like to sustain that. But that we will do only for those who will use that money properly. This year we have not only review to those who have received assistance but also other schools who may need similar help. So this review is now in progress.”

- Non-executive/Independent Director, Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)

“...Like, sometimes what happens is, you go to an orphanage some organizations they do that, you go there, you give something to eat, something to drink, you take two-three photographs and come. That’s not the purpose. What happens to them after that, is what you need to think of. You are only going there for a day, ok; after that they will continue to have their broken rice and some dal for the rest of the three sixty four days. So apart from what you are doing in that one day we look at what we can do continuously. Like, the other day we were sitting and I showed you a couple of photographs of an initiative we had done, so over and above of being there, and giving them something to eat and drink we spoke about hygiene, we

spoke about sanitization, so what is that - that is something which they will continue doing, it will not stop that day. At least if you are telling them ten things at least two things will be there in their mind, that is for them throughout their life some people will remember that..."

- HR Manager, Hotel 1

- CSR is approached as a Strategic Differentiator.

"...Well I really firmly believe in it because our company takes very special interest in CSR and our CMD herself has taken a lot of initiatives and...doing a lot of CSR. So her vision is basically that we develop destinations and not hotels..."

- Resident Manager, Hotel 4

"...this small village actually now has converted into a big place with three-four features are identified nearby..."

"...We take care of a lot of people around the place. More than 30 to 40 percent of the community nearby is employed or else in some way is dependent on the hotel for their daily bread and butter..."

"the concept itself was designed around social community...We had CSR in our minds from Day One."

- Resident Manager, Hotel 4

"Here, in TL we have started (CSR) in 2000 itself only, because when we were constructing this hotel there were many motivations; we have promised the society, the nearby villagers that, we will build up a small school by tenth standard and also the Park, now it is under the municipality but it is maintained by L only. It is completely constructed by L constructor. While we were constructing this hotel and also we have taken up this D as an orphanage, we are donating funds to that organization and apart from those activities we have do lot of activities every month..."

- HR Manager, Hotel 4

“TT does it in four places like Employability, Employers, Education, and one more thing. So there are four Es what we follow in our CS, ...but as far as our hotel is concerned, Education is one thing what we end up doing. Employability is another thing what we do and we have tried to do...Entrepreneurship...but we do not get anybody who is like, like these type of people who need help because all of our suppliers are well to do. Ok, and if I want to find any, for example if I want to buy a slipper for my rooms, ok, now if I go in the market, to check who is the supplier, like there are five suppliers of slippers, now in these five suppliers if I want to integrate my CSR by giving a person who is less fortunate or you know less privileged but I don't get people in that so I do not have an option but buy from whatever I have available, so that's entrepreneurship in what we are trying to but we are not getting enough people there...So, Entrepreneurship and vocational training, ok. So these two things are mostly what we have been; I mean not Entrepreneurship but Education is one thing which we mostly focus on...”

- Learning & Development Manager, Hotel 1

- CSR decision-making is an Empowered Process

“See for example first of Jan is a TT initiative so every hotel will do first of Jan lunch but carrying a food supplement along for doing some kind of educational exercise, that the corporate has not told us.”

“...But this additional whether to take snacks and go meet them, or cut a cake, this is all unit call that we want to take.”

- HR Manager, Hotel 1

“I think you have to give direction to people and also when you give direction you have to allow them to perform, because if we tell them all the time that this is how we have to do it then they lose that I guess they lose that initiative to try to do it on their own. So like to show people the direction and then kind of leave it to them and then just keep an eye and watch that it's being on key, time lines have been met and that quality work is as per expectations. If not then it's not done at the right time, they have to correct that action.”

- General Manager, Hotel 2

“So that’s what I said, every batch we have learnt. So today I have left it more to S, because I think they are doing a fabulous job, wherever I am required to take a decision they can come to me. But I think the empowerment for them to take decisions is what I want to enforce...So, I want them to take it forward, and I think, creating or instilling that kind of passion I don’t know if may be I have done it well, but that was something that I wanted to do. I wanted the people over there to understand that they are also not working for money, they are working for students, they are working to create better livelihoods.”

- Learning & Development Manager, Hotel 3

“They (top management) are kept in the loop for whatever things we do but I have been lucky that they’ve empowered me to run the place keeping in mind the boundaries.”

- Learning & Development Manager, Hotel 3

“That we have to decide. That directors will not decide. They will only allocate the fund. That we have to decide, Administration, my Finance boss, Head of the Finance, two-three people, the HR person. That we will decide basically where we can allocate that money.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...There are a few things that we have at the unit level in terms of what we need to do through the year, we have a CSR calendar. There are broad topics, which relate to what you are doing...When you talk about the linkage to Ts, TT Volunteering Week which happens in four quarters, every quarter has a certain message, a certain objective, based on that objective you can do one activity, you can do three activities, you can do ten activities, whatever you want, of course based on the resources that you have...”

- HR Manager, Hotel 1

“Ya, it’s the team, the team will decide. See the GM is not at all involved in the organizing team. But the main person is the GM. Backend he will be there. He will approve so that way.”

- HR Manager, Hotel 1

- Managers follow the ethical standards set by the corporate or by the top management. In case of organizations adopting a proactive approach, the management sets high ethical standards

“It’s the Act, which gives direction, but fundamentally the values of the company drive CSR.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“...Like one of our project, if you have gone through is C Goa. C, Goa is about blind, deaf students or the children’s in and around Goa. One of their project is tiffin distribution. So this project will create opportunity for disabled people or blind and deaf people to generate an income source. This will also help them to stand on their own feet from the economic perspective. If such projects are there we like to have a committee or the Executive Director, he also likes such projects because this is a real meaning of CSR, right. You really transfer the CSR value from company to those people who are deserving.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“Now...for a institution we say that ok these are the code of conducts, these are good, these are bad, right. So,...what I will follow I have to be in the code of conduct of the institution. Now, if CSR becomes one of my practice in business, ok I have to follow it within the code of conduct...”

- Learning & Development Manager, Hotel 1

- In case of proactive approach universal principles are followed.

“...TT he laid down certain principles for working of the TT group which basically said that wherever we are operating we need to build and develop the society around us that’s one of our fundamental duties. Business is not just about making money, business is all about growing the society together with your growth, so you can’t isolate the society with your growth because at certain point of time it will break down...”

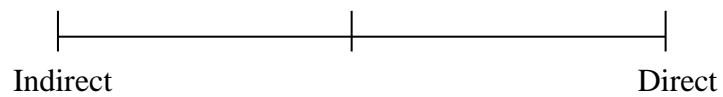
- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

5.7.2 Sub-category 2: Structure

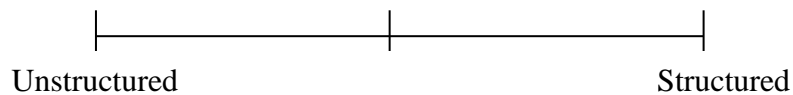
Definition: refers to how the thought has been incorporated into the systems.

Properties & Dimensions

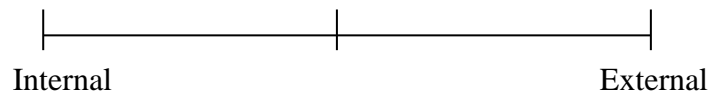
1. Setting Performance Targets



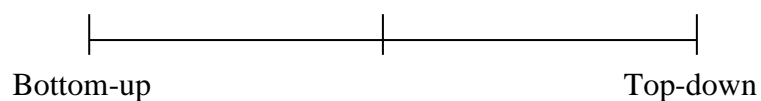
2. Process



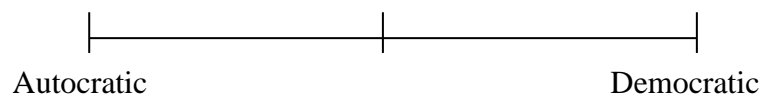
3. Motivation



4. Flow



5. Decision-making Process



- The process may be structured or unstructured depending upon whether the approach is proactive or reactive.

“...the activity scope would depend upon the nature of the organization, their own CSR policy, their outlook - looking at CSR and the funds available, so that is how it differs from company to company.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“...But if there is a structured approach to it as in our case where on a company wide basis you want to achieve certain fixed goals and then you have all your resources which are focussed towards that. Obviously, we’ll do a much better job, right...”

- General Manager, Hotel 2

- Managers follow corporate guidelines.

“See, the corporate also is very much actually serious about this CSR activity as far as my interaction is concerned...they were very supportive so they would like to do it very seriously and they are doing it also - the corporate and they try to...tell us that you have to do it, it’s a part of our activity.”

- HR Manager, Hotel 4

“...They never challenge us, there are certain guidelines that are already being followed...”

- HR Manager, Hotel 1

“...we are basically not allowed to give cash donations, because it is unethical to give cash. You can’t quantify where the cash is going.”

- HR Manager, Hotel 1

- The CSR decision-making process is Top-down to begin with.

“Moving the children from doing an event at their place and moving them to the hotel, that is the GMs decision. The thought has come from the GM office.”

- HR Manager, Hotel 1

“...The corporate has put up three verticals. One is ‘building the livelihood’, that is one common thread among all the hotels in India. Second is ‘art & culture’. Then, we have Swacch Bharat Abhiyan (Clean India Campaign). It is compulsory. All the hotels have to clean the periphery of the hotel and the resort hotel has to clean the beach and the city hotel will clean the roads crossing the hotels.”

- HR Manager, Hotel 2

“So I think again it comes back to the culture of the organization, you can have an organization that just does lip service and says that yes I do this, that or the other. But it has a lot to do with the culture of the organization. So if you have a culture of, a strong culture of CSR then it’s self-driven, it’s on going.”

- General Manager, Hotel 2

“It begins from the top. So, our senior leadership would sit down, there is a CSR Committee where the MD is a part of it as well. So our senior leadership will sit down and decide what is it that we need to do when it comes to CSR, for the company.”

“For TT as a whole. And once there is a decision made there, then that is shared with the hotel General Managers. Then the hotel General Managers would work with the rest of the HOD team including the HR Managers, who would drive this at the unit level and then come up with ideas or maybe refine what we are doing, and ensure that it’s focused on.”

- General Manager, Hotel 2

“There are four to five thematic areas identified at the corporate level for us. One is health, one is this - education, the other one is environment, then there is core competence in what they call in the sense that see, we are supposed to be an IT organization but of course here it’s a factory...”

- HR Manager, Manufacturing unit 2 (IT industry)

“See, I would say that the only way a culture like this comes into play is if it has the support right from the top, right from the CEOs level.”

“...there is this culture or philosophy of philanthropy and things like that so even our new CEO as well as the older, the previous CEO has supported this. Ok, so it comes from the top. So this association of employees as I told you gets support from the top. They get budgets every year so then that filters down to all of us. As I told you the CSR group is only there at the corporate team and then they of course only give money.”

- HR Manager, Manufacturing unit 2 (IT industry)

“the entire thought process or the cycle of, you know, doing something for the community or the vision, it comes straightway from the topmost person of the company so you know we are all very positive, the General Manager himself is very positive...”

- Resident Manager, Hotel 4

“...if the top management is doing it, automatically down the staff also gets motivated to do it...”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“...it started from our General Manager. All HODs were present and we had freeze upon one date I think 2nd October was the date when it was to be initiated by all organizations. And all hotels of TT hotels, that was again a communication sent to us from the our corporate office and Ministry of Tourism so, and there was a pledge which was taken before starting the exercise of Swacch Bharat which again had come down from Ministry of Tourism...”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“GMs role in CSR...I have seen that he is so much always, like asking HR whether you guys are driving the CSR. He will come to ask them, he will tell them, these are the things that you have to do, and do it timely, consult me, how you are doing it...Even for Swacch Bharat and others, he will actually be on toes and asking them he will be standing there and seeing all the kids dance, magician. He will not, he is a very busy man, he will get phone calls, he will step out, talk for a while he will come back...You won't believe he was there from eleven and since we were in the organizing and we were sitting and, we had lunch at three but he also did not have

lunch before. He also waited till the time, that ok the kids have left, things have ended now all the organizing people, like I was there I was very much a part because all the managers have to be part. So he sat till 3 o'clock to have food with us because we were the remaining ones to have the food. So, you can understand how much dedicated he is in CSR."

- Assistant Finance Manager, Hotel 1

"...we have a Corporate Sustainability Group...its team sits in Mumbai, and the Director of Corporate Sustainability...So all these years the Director had decided because we are a part of the T Group so he was the one who had decided on what are the Corporate Social Responsibility or activities the TT group has to perform and he would drill it down to the General Managers, and General Managers will brief us so the main decision-making of T, or TT group happen at the Corporate level...we only implement corporate directives...It comes from the Corporate."

- Assistant Finance Manager, Hotel 1

- Eventually the process becomes bottom-up as well.

"But we have someone who looks after CSR at the corporate level. So we work with our colleagues at the corporate level to decide what other things that we would want to work on during the course of the year or over the next couple of years as broad directions. So there is some kind of a decision making that happens at the corporate, they say ok what are the focus areas for us and then of course depending on the geography, it has got so many hotels all over the world and the country; every city, or every GM in a particular city in a hotel would then decide what is he going to do. So for instance, if one of our key initiatives across the company is to let say build skills – ok so Skill Development, like one of those heads. So every hotel could do something else. So for instance it could be skill development here for instance we are running in Goa. We are having skill development by bringing kids from more disadvantaged backgrounds and giving them skills in hospitality and therefore after giving them certain skills where they can have some kind of sustainable income in the years ahead. So that could be one form. In another hotel it could be, maybe you have certain farmers in your vicinity

of your hotel so you talk to those villagers, you talk to those farmers and you give them certain skills and how to come up with better (inc.), or productivity, or better grain, give them training on that. So it could be skill development of different kinds depending on where you are located.”

- General Manager, Hotel 2

“...the Directors, they will decide which project to shortlist; but when we provide them with the project we also have to understand what is their thinking, what project they prefer, or what guidelines they have given us to shortlist the project, and that is where the Executive Director is very important. When we present the project to him, we also see what committee is likely to appreciate or what they will want to look at, and accordingly we will select.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

- Managers approach the top management to seek approval to go ahead with the CSR activity initiated by the unit.

“...at HOD level, we are the implementers...if somebody approaches me as an individual I can put across that proposal to our corporate office, end of the day we need the approval from them to go forward.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“So you have to budget, so you have to make a budget send it across, they review the budget they will see, they will ask questions, whatever and they may either accept it at the level it is or they may ask you to decrease a few things, or whatever it is and then finally it is approved.”

- HR Manager, Manufacturing unit 2 (IT industry)

“Ya, see basically when people say, I need fifty lakhs I am building a school, now we can't do anything. I can't give volunteers for that. You get it, neither I can collect money from people here so such a request would go to that CSR team. They would see if it is meeting their objectives and they would either accept or deny it. But these small-small initiatives that we are doing, we are trying to engage people into volunteering - that is done in the local levels.”

- HR Manager, Manufacturing unit 2 (IT industry)

“No, GM ends up see we contact the GM if he has anything if he wants to do anything differently or we have to ask him and then if for any approval is there.”

- HR Manager, Hotel 1

- Managers consult top management whenever needed.

“Consult him, as I said if it impacts work in any way, only work because see we are taking these people to support these, you know so if it impacts his work in any way, or if at all we require resources from the facility to do something. Say, we are calling the kids here and we are using the conference room. So, we need permission for that. So, only from that perspective. Even, budgets don’t come from the local GM they come centrally.”

- HR Manager, Manufacturing unit 2 (IT industry)

“See, what happens in our case, in our day to day thing that we get directives from our corporate office. Based on those directives we act upon our action plan at the unit level. So there are certain CSR activities which are mandate which we have to do, and there are certain CSR activity wherein we have been approached from the community that this is something as a CSR activity, as a unit if you want to take it up, and that is when we consult our corporate office because there are certain outlines drawn by a corporate office. We have a CSR activity regulating body who sits in our corporate office, who decides upon which role which unit will take up, what CSR activity.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

- There are controls placed on the processes, to ensure effective formulation and implementation of the CSR activity.

“See we would take a call, the Committee would take a call whether we need to do it or not. See we have a calendar with us what we generally do. So, if the committee feels that we can do this extra why not, we can do that.”

- HR Manager, Hotel 1

“...Because Board had a discussion, it is the Board who decides, we have a CSR Committee also based on the recommendations of the CSR Committee the Board will take a decision. The CSR Committee can recommend what are the activities that the company can take up for its CSR activity. It need not be that you have to change your CSR thrust area every year.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“No checklist as such. But each person who visits gives a report to the Committee. The Committee discuss among themselves, people have a view and they have accountability. Eventually the Chairman takes the decision or the Committee takes a decision.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...there is a CSR Committee which reports to the Board. They discuss fairly extensively...If any other Board member objects to it, then that is taken cognizance of, then we drop.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

- Assigning responsibility: companies that are strategically aligned, assign CSR responsibility to HR Managers; those that carry out CSR activities for maintaining relations with the local community assign it to Public Relations or Administration, and organizations that are carrying out CSR activities because of legal compulsions assign the responsibility to the Company Secretary.

“Yes, so I coordinate this. I am the one who coordinates this and at all other TXX centers it is the HR person who coordinates this.”

“...this is primarily driven by HR...”

- HR Manager, Manufacturing unit 2 (IT industry)

“...major decision, main decision is taken by Administration Department. That yes, I want you to do this, for this from HR department I want your this-this support, from Finance this is the amount basically I want. Whether you are approving, no –

then I'll stop it. If we are approving (inc.) then I'll go ahead. This is the thing basically."

"...HR and Administration are just like brothers and sisters. Thinking process is same, only the name is different..."

- General Manager - Administration, Manufacturing unit 3 (IT industry)

"Why not Administration? (repeated). Someone has to be a window. They deal as a PR. They deal with the society and all, so they are the window. PR has to deal with it."

- Director, Manufacturing unit 3 (IT industry)

"Also as an employee engagement activity, CSR is my responsibility which I have to do and every month. So I take it as my responsibility as my KRA and I have seen it that maximum participation should be there. So how to do it, when to do it, what to do it, that plan has to be done from my end."

- HR Manager, Hotel 4

"...Basically the profile of the Company Secretary is compliance of the Companies Act...The compliance of which has to be ensured by the Board. And we being a bridge between the Board and the management, this is the role that we play."

- Company Secretary, Manufacturing unit 1 (Chemical industry)

"It is part of law, so that's why CS has been made in charge. But I involve others as per the requirement of the project...I am overseeing the activities as the Secretary of the CSR Committee. Reporting happens through me."

- Company Secretary, Manufacturing unit 4 (Automobile industry)

"...the HR and L&D...they are the main people who are the custodians who have to conduct the CSR properly..."

- Assistant Finance Manager, Hotel 1

"Traditionally that's how we have done it because they are more connected with the staff and to mobilise any CSR activity you have to ensure the buy-in of the staff,

because it's not one person who's going to drive it. We feel that CSR is about each and every person among the shop floor and in the hotel who have to be involved. So that's where HR comes in. To ensure that there is that culture and that's how our Learning and Development comes in because right from the moment people join an organization they go through an induction; that's when they are given training and etcetera, they have been told and it is very intrinsic part of our business – CSR. And therefore they connect with HR to drive it with.”

- General Manager, Hotel 2

“HR function is somewhat related to CSR. We take care of employees, that is our role, so there is always that soft corner that we need to develop in terms of understanding our team; and CSR is not only about going outside the organization and do something. It is first that you need to do something within the organization because you need to make your people believe that CSR is something that we need to do. So if we within the hotel don't do anything what is the point of going outside and doing something...”

“...the function is so much related to CSR that, you know we are handling our people and also ensuring that other people are also there.”

- HR Manager, Hotel 1

- Performance targets may be direct or indirect.

“These two hundred hours are dedicated to volunteering hours as a target. Our Chairman has a target of lakhs volunteering hours. By 2020 he wants to cross lakh volunteering hours. So now we need to work towards that...”

- HR Manager, Hotel 2

“Targets are obviously important. So we would, just because I have a skill centre and physically it's there on paper, doesn't help me unless I have the number of kids that come or the students who are going through it. So for instance we have a certain internal target set for the number of students we want to train every year for the skill centre. So we would monitor that.”

- General Manager, Hotel 2

“I don’t have a performance target for SCC, but like I said it’s forty percent of my job. So recognition is there, and expectations also are there.”

- Learning & Development Manager, Hotel 3

“Yeah, we have targets in the sense like ten percent increase in volunteers every year, and things like that, you know, but very frankly I have not been able to meet those targets, and I have given my justification. So when you give justification, they accept it.”

“See CSR no, it has to come from the heart if you say I will give you so much of money to do it, it is not going to work. Ok, so yes as a HR person you also have to have an inclination and yes it does help. If you see across, the HR people will have it in their goal sheet about CSR this and that but that will be one goal out of ten.”

“Weightage will be high (repeated), for that. But it is one goal out of ten”.

“See, they expect I think per month at least one, one to two activities. So then we, we can either meet that. But I would prefer to do something genuinely rather than just do something superficially just to meet a target. So, that depends on the individual.”

- HR Manager, Manufacturing unit 2 (IT industry)

“CSR is, well I think it is an integral part of everybody’s performance targets not only GMs. But we do not take it as a performance target really. We take it more as our cause for the community to be honest.”

- Resident Manager, Hotel 4

“We don’t have performance targets, but it is an integral part of our work.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“...direct linkage of CSR activity is to the HR. And then HR gets things done from the HOD...it has a linkage to my HR Manager’s KRA...I again play an indirect role to get his KRA.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“...it is put in KRA so that at least people will do something...if there is no KRA then it is difficult, because every person will not have the same wavelength, same wanting to do things for others. So, that is why KRA is important...”

- Learning & Development Manager, Hotel 1

“...it’s a group wide initiative. So when it is a part of your BSC, it is a part of the objectives of the organization, you have to go with it. It’s part of your KRAs. So it automatically becomes a part of what you want to do...”

- HR Manager, Hotel 1

5.8 CATEGORY 4: FORMULATING

Definition: refers to how managers select a CSR area and identify the potential beneficiaries or partners for executing CSR.

It is divided into two sub-categories:

- a) Proactive process
- b) Reactive process

Consequences

- 1. Duration
- 2. Creating impact

The conditions in formulating are discussed below:

- Democratic decision making

“So those ideas would be generated by having a brainstorming session within our senior leadership at the unit level, seeing that what is it that we can do, we also have consensus in Area Director who looks at the four hotels in Goa. So he is also involved in that brainstorming. We also had for instance, we had a conference call with our colleagues at corporate office, to say that these are the things we could do potentially, what do you think. So there were some, some kind of consensus reached there as well, to decide what are the various things we could do, right. So once we decide we go back to the community and see what if it, we might have an idea, which we might think make a lot of sense. But actually when we work on the ground it might not. So, for instance we were thinking for one of our hotels that we would help villagers on skills in fishing, because we see that again when you read the papers there is a lot of press about youngsters not taking up fishing, the right methods of fishing are not being employed; yet we are a coastal state and city. So, is there a problem, what can we do to encourage more and more kids to take up fishing, is it that they don't have enough skills or the productivity is low because they don't have right knowledge in how to go fishing. So we actually met, in one of our hotel, I won't name the hotel, but we actually called some of the local villagers to understand is that something that would help them and the unanimous thing was, “No we are not really interested because our kids are not interested in fishing

anymore.” So, it’s a dead cause. Just because I feel there’s a need for a certain skill, but the community doesn’t have that requirement then it’s a no brainer, right. I am wasting my resources, my time so we dropped that. We decided we’ll take up something else.”

- General Manager, Hotel 2

“...it’s an ongoing list; that list we periodically present to the Board, in fact we present it once in a year to the Board for extracting projects that have value...So the CSR team which includes P and me as well, we present the synopsis of the projects that we feel we should take up and present it to the Board. Then the Board churns it through and then in that meeting we shortlist a couple of them. Then we deep dive into those projects to find out whether those projects, see initially we have just a cursory set of information then we deep dive and try to find out the benefits that it gives in terms of benefit; what we mean is whether it is going to impact a larger section of the society, how much of the society does it impact. It’s going to impact one or two people, it’s going to impact hundred people, is it going to impact much more than that. Is it a one-time thing or is it a continuous or it needs to be continued. So things like that we do and then we evaluate and then again present to the Board in the third quarter and then we finally shortlist a project which we take forward. So this is a process which involves lots of people; the employees, certain educational institutions, the Board, and my CSR team and then we finally decide the activity.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“A...it will depend on, again the Committee, what the Committee wants...So it is perception of people. Committee never remains the same, every year. Someone or the other will either leave or get transferred so then the mindset changes, brainstorming happens, we’ll not do this, we’ll do that...”

- HR Manager, Hotel 1

“...maybe people’s opinions, they may say it is not, or the Committee, they may say it is not worthwhile or they may say it is; it is an opinion that some people may have that instead of spending it here why don’t we spend it somewhere else, or if

you are doing this why don't you do it there...Max to max if I am proposing five things they will bring it down to two mainly because there may not be time or we may not be fully prepared for something like that..."

- HR Manager, Hotel 1

- Seeking mutual benefit

"...both the parties are getting benefitted, alright. Now, yes it has to be selfless...It was not because I want the people I get them...it was to understand what the country needs or what the industry needs. Now if it was for my benefit after one year I would have not told them to go and work somewhere else. I would have put a condition that I am training you, I want you to work here. After a year certificate is given, decision is with the person, if he wants to work here or any other company."

- Learning & Development Manager, Hotel 1

- Availability of resources

"...And internally of course again it comes back to how much time we can put into that activity, do you have the resources to ensure that you can see that activity through. I will look at those two, that there has to be obviously passion to do something or want to do something."

- General Manager, Hotel 2

"...There are a lot of worthy causes in Goa that can be supported but there is only so much that three hundred people can do and that too you know there is a small branch and you have limited people who are actually willing to do from themselves so I am sure that if we go and come up with three four other initiatives provided they are sustainable our corporate people will support us. But we need to be able to handle it no. We are not able to handle it."

- HR Manager, Manufacturing unit 2 (IT industry)

"...Feasibility at least for us stems to the number of volunteers, THAT'S IT. So if you just have ten people volunteering to give you an example you cannot promise the moon, right because these ten people cannot, they are selfless but you cannot

make, you know, exorbitant demands on their time. So maybe they have each committed one to two hours of their time in six months. So if that is the case you have twenty hours available to you. So what you can do in those twenty hours you look at, you tell say the orphanage that see we have twenty hours that we can give you and this is what we can do in twenty hours, is this ok? Maybe they want to substitute one or two things, but we look at that. ”

“It doesn’t happen because they don’t have the time. And maybe they have lost the inclination also. So, they will support you in other way suppose you tell them we are collecting money, we are collecting old clothes, they are very generous in that. But TIME, that is the most precious resource I feel and that is what they are short of.”

- HR Manager, Manufacturing unit 2 (IT industry)

“...first I will see whether I can give from our company because I also have some restriction from the Finance Department. Otherwise I forward it to the VXX. I am also a part of VXX. I do CSR from our company otherwise if it is really genuine, if really needed then we do it from VXX. Then we send the request to all the companies. We have around 220 companies in V... Then there are some good big companies. They come forward to help them so finally the thing is done.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...I mean we initially fail to do it properly because of lack of funds...”

- HR Manager, Hotel 4

“There are only two things, you need people and you need finances. And obviously when one plans a CSR you will always look on the basis of how much you can spend. So ya, that is it. So people and finances will be the primary thing.”

- Resident Manager, Hotel 4

“...Paucity of time was also there. That was also one of the factor, because since we do not have an independent department as such for CSR and I need to complete my work as well as CSR. Paucity of time was also one of the factor.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“Time is a constraint most of the time and availability of comprehensive data. When all data is available decision making is faster.”

“The challenge is that we don’t have a CSR department so executives are taking care of it. Later, as work increases we might have to have a separate department. Right now we are managing from internal resources.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“So we like to keep it limited within the financial resources the company has and within the geographic reach that the company can manage...”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“Ya, it could be very large. So, if you are doing something, it should be something which you can reach out, something which you CAN do. You should always do something which you can do. If you have a big idea and you are not able to do it and you don’t have the finances to do it or it is not impacting, that is a hindrance...”

- HR Manager, Hotel 1

- Leveraging strengths

“...now thought of going to these schools and make the awareness of the hotel industry because in hotel industry these four things are very major - cleaning, serving, food preparation; so this is very basic people like to do every day. Every person is doing it in their house so what is the importance of all this, so we would like to do that also...We are speaking to some other schools. Our team will go, like we have a Executive Housekeeper, who’s expert in cleaning...Then we have F&B Manager who will talk about food, the hygiene, how to maintain...”

- HR Manager, Hotel 4

- Flexible approach: although thrust areas are identified, organizations consider CSR activities from a range of domains.

(Flexible approach has been derived from the overall synthesis of data and therefore no particular snippet is placed here.)

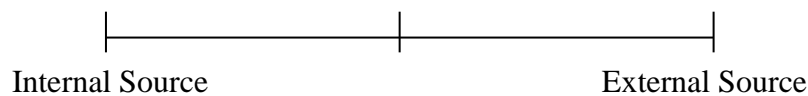
5.8.1 Sub-category 1: Proactive Process

Definition: refers to managers' adoption of a process where CSR is structured either due to strategic inclination or due to compliance.

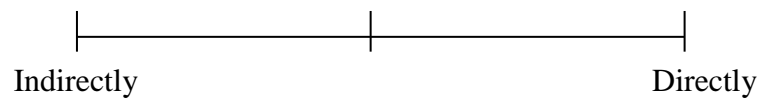
Over time, firms adopt both, proactive and reactive process.

Properties & Dimensions

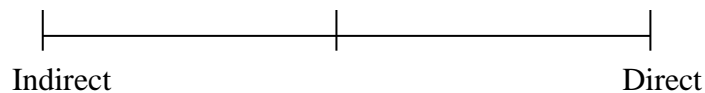
1. Identifying Beneficiaries



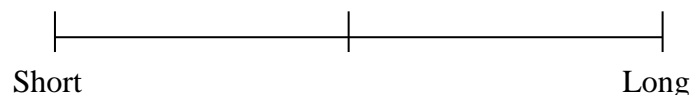
2. Reaching Out to Beneficiaries



3. Involvement in Activities



4. Duration of the Activity



“There are two ways of looking at CSR. One is a proactive CSR you go around and you found it and you sponsor. Second is someone approaches you. In our case now the trend is that people know, we respond, so many people approach us. So it's more reactive. We react to their proposals for anything they come with their/. we knew that some people will come around we respond to them.”

“Both. You going and doing gives you an extra satisfaction that it's you who did it. They coming to you giving your satisfaction that you have been obliging to the requirements. So there are two different levels of satisfaction.”

“...I would rather like to go and initiate and do. That anytime will give me much more pleasure.”

- Director, Manufacturing unit 3 (IT industry)

“Proactive approach. Not necessarily the beneficiaries don’t have to approach us. We are on a look out. We have got a team of workers, staff, managers who suggest these things.”

“More towards proactive.Reactive in the sense that the issue comes up in some other discussions. Proactively the team decides that let’s help them out under the CSR.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“See, we go to them we are taking that initiative than them coming to us. That’s what I feel. We are taking that first step than waiting for someone to come to us. Not that we wouldn’t encourage someone coming to us but when we go a step ahead it’s more important. We know, we feel what we need to do, I mean we want to do what we want to do. When someone comes to us, that means we don’t want it, they want it. That’s what I feel.”

- HR Manager, Hotel 1

- Managers first identify the social issue they want to work upon.

“I would like to work for the poor community, number one; poor students, because rich students can go anywhere, they can get whatever they want, not the poor students; and the needy people...See there are some people they are not poor but they are needy. They have need but they can’t due to some problem...maximum CSR we did for the poor students. Poor students, poor people, needing...medical assistance, uniforms, school bags. Sometimes, we paid school bus fees. We paid school fees of some students.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“That’s why we give priority to beach cleaning. Our guests go to the beach. They can’t do anything with the garbage. So to ensure that, every seventh of every month we do beach cleaning.”

- HR Manager, Hotel 2

“...Some people ask for a good bacterialised (referring to hygiene practice) that they are not getting/., they have to go eight kilometers to get water. I mean it was a simple thing. We went and dig a bore well. The whole problem was sorted out. For that one and a half lakh rupees we have to go to the government, government would have taken one year. I mean that's simple. So someone told us that these people go/. hardly ten families were living they had to go six-seven kilometers for water.”

- Director, Manufacturing unit 3 (IT industry)

“Every month if any special day is there, like if there is World Environment Day, we focus on only Environment that week. Next month, if anything else is coming, so we try to do. Like we have a target if nothing is there we try to enhance the target...”

“Occasions are there so before that we, we have to do, or same day only we can do it. Like that we decide. It’s better because then they also remember for every month...”

- HR Manager, Hotel 4

“...there are certain things which have been decided which we are supposed to do and then there are certain things that we do as an initiative. So recently we had CMDs birthday and we decided to go at old age home and do something for the old people staying there. So there are certain things which happen by the occasion and there are certain things which gets picked up on the spot. For example there is a local event happening here and they want us to support them for a cause and we are happy to do it.”

- Resident Manager, Hotel 4

“We identified first what are the areas we would like to spend on. We took a decision...money will be spent only for the differently-abled children in Goa. Wherever you have schools, institutions supporting differently-abled children’s education etc...”

“...we identified what are the requirements and then spent money procuring those equipment’s...So we identified about four institutions in Goa, visited them, got the assessment of the requirements and then procured whatever they needed and supplied it to them...”

“I feel, it is...about the budget, the second one is their own philosophy that they believe...XXXX will give preference to Education so most of our projects are directed towards educational improvement. You might find that we have done projects pertaining to schooling, education, assisting the colleges or the schools, giving them some support in terms of Education.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“It must achieve the objective which it is meant for. It must uplift a certain sector of society...So it has to benefit, it had to be a cause where cognizable benefits to underprivileged sections of the society. Underprivileged section need not necessarily mean very poor, it could be to learn better, ITIs for example.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...there was a need of this training session for these people from HS. So we had planned for them, it was a ‘World Hygiene Day’ or something where we have called these people and it was an half an hour session...”

“...because I have been to their school and I have seen the vicinity, ok; the area was not very clean...So, I have seen the place and then I thought that this is necessary for them. So, that is why this topic was chosen.”

- Learning & Development Manager, Hotel 1

“...So in Goa as such we thought that there are other NGOs which take care of the environment or other topics which are there. But these children which are disabled,

or you know who are physically or mentally incapable we thought that we will to do something for these children...”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“...And we start with the beach because since beach is attached with the hotel so we try to maintain that beach, neat and clean, irrespective of the government whether they do it or not we do it monthly, rigorously with the whole team dividing them into staff. The school which is there we normally go there and do some activity with the school children. Do some painting with them.”

- HR Manager, Hotel 4

- Managers identify the potential beneficiaries. Managers rely on internal sources such as employees or senior management for suggestions. Managers also get information from the Internet and other external sources.

“...from the Internet or word of mouth; because there are so many employees coming to our organization from different parts of Goa. So we had a word with all employees and then we had a discussion with the head management – The HR. If they could help us, in providing information which they are aware of.”

“Just an example to give you is that one person comes from Bicholim, ok. So I just had a casual conversation with him like you know is there any kind of organization working in your area which caters to physically disabled children because our thrust area is to help these kind of people. So then he suggested some institutes...So based on that information, based on internal search we found out.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“...So we rather choose one, stick to that one and be sustainable and support that initiative over many years to come. So this one initiative which came, was again brought to my attention by our own employees who happen to live next to it so that's how it started.”

- HR Manager, Manufacturing unit 2 (IT industry)

“we also know the schools and colleges, and educational institutes around us so what we do is as an ongoing process...we get the input from directors, we talk to our own employees, our own employees are staying in and around so they know what’s going around their place, what support that they require in societies close to them so with all this we make a ongoing list of projects that we feel we could sponsor.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“...I have visited the websites first. I have visited and checked their background. I have seen whether they are really registered under the Department of Social Welfare because there may be some NGOs which are in need but they are not really registered, they are not actually working toward this initiative. So based on that we selected few...”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“...They have websites but it is very difficult to get and you can’t make a proper assessment from a website. It’s better to visit, see the classroom, talk to the teachers, talk to their organization, people, manager, and other people or directors in their particular room. And then assess. So that assessment is necessary by personal visit.”

- Non-executive/Independent Director & Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)

“...we got in touch with this organization. They once had a get together in the Azaad Maidan in Panjim. Some kind of gathering.”

- HR Manager, Hotel 1

- Managers reach out to beneficiaries either directly or through a third party.

a) Direct

“Orphanage like we have, we have taken two orphanages one is a male orphanage and another is a female orphanage. Separate orphanages are there, so we have taken two only for now. So every monthly or quarterly we send them complete course of menu for them, food - food parcel...”

- HR Manager, Hotel 4

“It’s not nearby. One is that it is nearby it is like closer to the hotel. It is 10-15 kms away from this hotel. So there only we go normally. Since it’s a nearby so we do it, it’s not like that we have something we have to do out of the way, go somewhere outside. If any particular reason, definitely we go there but as of now in my tenure we haven’t seen.”

- HR Manager, Hotel 4

b) Partnering

“Ya. We interact with them. We were giving five hundred rupees each to some poor people with income below two thousand rupees per month to old people. So that time I was interacting with the Panchayat, to get the list of all those people, to help them every month for the medicines, or and they were really/. I visited each and every person house to see whether these people are really poor and what is their need. So almost seven or eight years we give them five thousand or seven thousand rupees per month.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...We plan our activities in the month of January. We make the calendar ready. We make the thing. We talk to the NGOs, we talk to the agencies, we talk to the people and put up the awareness posters. Start moving, to get momentum.”

- HR Manager, Hotel 2

“See, we have gone to a lot of Panchayats, we have done, we have gone to Sarpanches and all that, we have not got great response from them. So, I don’t know I can maybe count on my fingers, say three or four people must have come through the local Sarpanch or through the Panchayat.”

- Learning & Development Manager, Hotel 3

- CSR activities can be classified as Direct or Indirect based on the extent of involvement, and Short-term or Long-term based on the duration of the activity.

a) Involvement (Direct/Indirect)

“Ya, I mean it would benefit but then directly relating us to the beneficiaries may not happen. The owners of the beneficiaries, that relationship will be build up but not to the beneficiaries directly...”

- HR Manager, Hotel 1

b) Duration (Short-term/Long-term)

“Whatever we take up, so let’s say skill development is something that we are taking up at company level. I can’t take up skill development at company level for a one year basis. It might just take me one year to set up a skill centre for instance. So obviously whatever we decide today has to be long term. It’s not that every year of course we’ll go back and relook at what we have done, how far we have gone. Do we need to change direction someway? But it’s not that we will change the key focus areas of our CSR.”

- General Manager, Hotel 2

“...So for the blind school and the old age home it is generally restricted to once a quarter but for the orphanage we are more actively engaged and I guess because simply from the fact that we started these activities there first, you know so we are just continuing with that.”

- HR Manager, Manufacturing unit 2 (IT industry)

“See beneficiary can’t remain same. See there are certain things where beneficiary will remain same. Like, we give some small amount of pension to some 60-80 old people in the villages. But they will continue getting because they are old till they live they will get. But there are many things we did for the schools, School, village, that continues.”

- Director, Manufacturing unit 3 (IT industry)

“Sometimes, it is long-term. As I told you that five hundred rupees that we were giving it was given for almost six-seven years. Otherwise it is short-term, one-time help. Like uniforms, it is a long term, every year, if you giving this year, next year also you have to give. Sometimes what happens one school we were giving M, I

don't remember next year MLA sponsored them so we stopped. But we ensured that these people get some resources. That's all."

- General Manager - Administration, Manufacturing unit 3 (IT industry)

"It depends on what kind of project it is. Say, for example civil project will not get necessarily get completed in a month's time. If it is a bigger civil project the construction itself will take say six months but say if it is only just a donation of some or like we as a CSR we also donated a Sumo to MC, which is a sort of NGO having a lot of good social work. They wanted vehicle for transportation, for commutation of their school children so there we donated the Sumo and it was quite fast because they had to just provide us the quotation, we have to see what is the price of that Sumo or the vehicle we funded them the money and within a weeks or two weeks time they purchased the vehicle so that's why it's quite easy and faster."

"If it is a real good project we don't mind even waiting for or taking long gestation project."

- Company Secretary, Manufacturing unit 4 (Automobile industry)

"We have yearly projects. But some projects take more time so they continue even the following year and we explain the same in our reports."

- Company Secretary, Manufacturing unit 4 (Automobile industry)

"...You can't do it once and then do it after one month. It's a periodic activity that we do. There are some organizations which will do it once a year. But we do it every week."

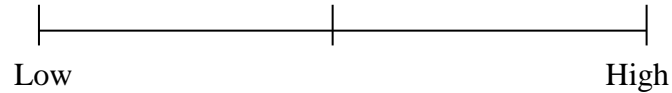
- HR Manager, Hotel 1

5.8.2 Sub-category 2: Reactive Process

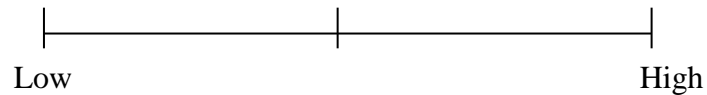
Definition: refers to managers' adoption of a process where they have strong local contacts and where CSR activities are carried out in an ad hoc manner.

Properties & Dimensions

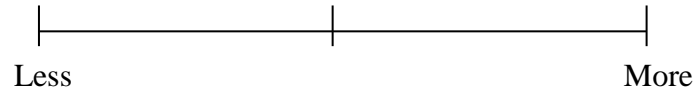
1. Genuineness



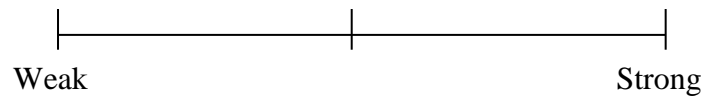
2. Trust



3. Experience



4. Networking



- Managers receive requests from local community members.

“...They come whenever they require anything. So it’s like anytime. Like every quarterly, so we give something, or whenever they require. Like, recently they had an issue with the water leakage from a ceiling so we had got the plaster done. We sent some machineries and along with some people engineering inspected and they rectified it.”

- HR Manager, Hotel 4

“There’s a school approached us. They said they want to construct we said ok, we allocated so much money.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...As time progresses there will be more potential beneficiaries who’ll approach us and the scope for our own initiative will be less...”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“SI we are giving bread because they requested; that we want on a Wednesday. So they might have identified that day for this hotel. They must be getting on other days from other place... and this Wednesday donation is happening for quite some time. When I was there earlier also we used to give SI bread. They have asked for it.”

- HR Manager, Hotel 1

“Like right now I have a proposal from XX company wherein they want take away our used soaps from the room, where they will come and collect it they will further process it, and give it to the poor and needy. Now, in these kinds of things we have to be a little careful. Again we have to consult our corporate office, because this is something which can lead to a negative, adverse effects of/. So, again we have to consult our corporate office...we have done lot of study...”

“...This happened in, we have a Chef’s forum in Goa so they had a meeting organized by XX, wherein they had put in this proposal to all the Chefs in the forum to take it back to their hotel, because the idea of it and get back to them. But again we were a little sceptical in terms of agreeing to this for two reasons; a) for us in a match-box structure storing of used soaps and all becomes a problem, because we don’t actually have space in the hotel to store things, so that becomes a problem you know. Because once you say once a month that means you need a dedicated space, a little area where every day the housekeeping department dumps off their used soaps from the guest rooms and, so that was one of our constraint, and one of the constraint was the hygiene point of view. Whether it is right thing to do or not.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“First they give us the requirement. For example this lab, what are the different types of instruments required based on that we allocate the money to them.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“We have the school for the mentally challenged people in the Bicholim, near our vicinity. Students are coming from the different villages they don’t have the transport. For example students going from this place to the Bicholim, mother has to carry in the private bus is hell of a task for the mother. So they requested us, initially they requested us and we identified this is the one good project for the mentally challenged student can be given the transport from their place to the school.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“...see as far as CSR is concerned when you have a big set up every day you receive one or two requests from locals. Some football this thing, some school. They keep sending us some letters, “we require this”, “we require that”...”

“...I am receiving a lot of requests from the society then I segregate, that is what is more important to the society, and accordingly I’ll send it to my top management for approval. Once it is approved then we immediately disburse the amount.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

- Based on their experience, managers know which request is genuine and which is not. Their local contacts are strong so they know the local influencers, and requests coming from them are usually accepted. It is a matter of trust.

“...Challenges, sometimes people ask for anything. See people will have some events. Dance party, proceeds of the dance party will be given to the meritorious students. I said no dance party, you contribute and you have a dance party. Your proceeds, I don't want. Tell me the students, irrespective of any dance party we will sponsor. To sponsor the needy people you need not dance and contribute. Easter Party - proceeds will be given to an orphanage. You need not give we will give. But I will not give for your...you will drink at my cost, you will dance at/...that is not the objective. So this is one challenge we normally encountered. People asking for anything. Secondly cricket matches. Anyone wants cricket match you come to industry as CSR. We sponsored sports also for their encouragement where they travel beyond a point.”

“No we are very clear what we'll do and what we'll not do. We'll support education, we'll support any developmental activity but this dance shor-sharaba (hullabaloo) we'll not sponsor.”

- Director, Manufacturing unit 3 (IT industry)

“Rejected means, I have rejected so many around ninety nine percent.”

“Basically they just want money from the company that's all. They have money, their academic career is not good, they want only money from the company...I strongly know that it is not for academic purpose...There are so many fake people in society. They will just send you some letters for academic assistance and they will just forge it...Even there are so many fake clubs. They will just form a club, they will come to you they will ask for sponsorship. But it's fake. Whatever amount they will get they will just throw it in the party.”

“...Even sometimes what I do I circulate paper to my two-three colleagues to find out whether these people are really genuine people or fake people. That also I do. When I am also not sure I circulate to my colleagues to just find out...”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

5.9 CATEGORY 5: IMPLEMENTING

Definition: refers to the managerial decisions regarding executing CSR activities either through employees or through a third party.

Implementation is largely determined by resource availability. The condition here would be – cumulative effort. There are two ways in which CSR is implemented:

- a) Employee volunteering
- b) Partnering

5.9.1 Sub-category 1: Employee Volunteering

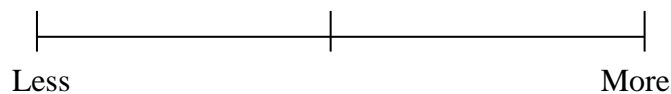
Definition: refers to employees' participation in the CSR activity organized by the company.

Conditions

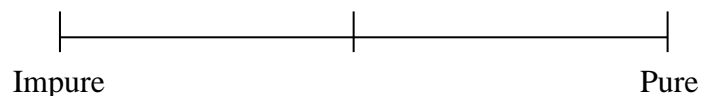
- 1. Employee strength
- 2. Impure volunteering; volunteering is of two types – a) volunteering at behest (is of two types – skill based and general) and b) volunteering from within. Volunteering is impure in nature as managers have to nudge the Heads or the employees to participate.

Properties & Dimensions

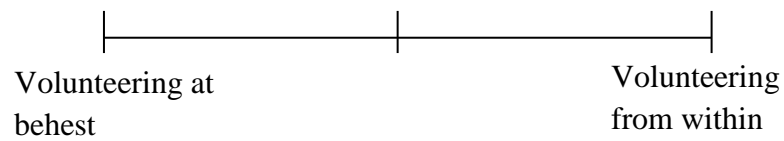
1. Employee Strength



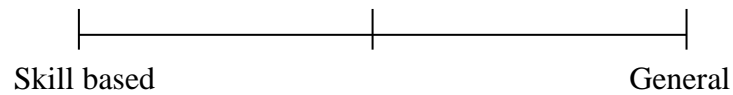
2. Type of Volunteering



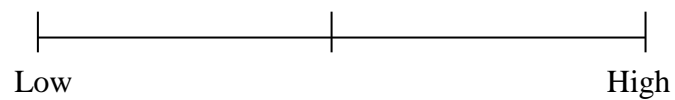
3. Impure Volunteering



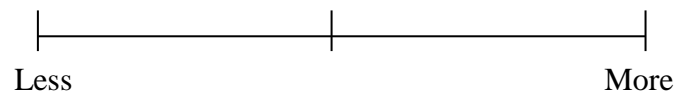
4. Volunteering at Behest



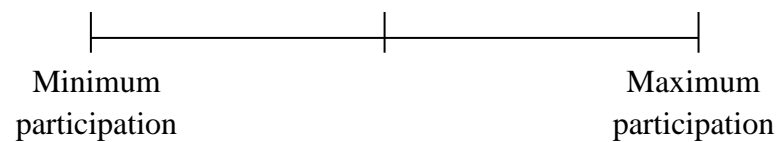
5. Integration with Employee Engagement



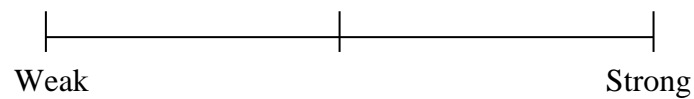
6. Support from Custodians



7. Scheduling



8. Culture



Consequences

1. Level of participation
2. Employee engagement

- Managers are custodians of CSR.

“...I have seen all three of them, touch wood they have been extremely dedicated. In terms of CSR they have everything chalked out. They know that whom to inform, how to go about it. They are very much driven and dedicated. The team that helps...they have been very much coordinated...from my absolutely neutral and unbiased opinion I have seen that all these three major people who are the custodians - HR Manager, the L&D Manager and the General Manager who are the main custodians of the CSR for any organization these three people are very much dedicated and driven. They do not like put it in a back seat....No matter how busy the hotel may be. They will not give it less importance because of making money. I have seen that...”

“...See, for example...New Years time is an extremely busy time for the hotel but they have never compromised that ok the business is so much, we are so busy during those time. Mentally, physically we are very much busy and tied up. But, they have never changed first of January. They have always kept it as the day that ok, we are going to have this for HS children and we are going to make them happy, give them food, give them books, gifts, make their New Year, make the first year of the New Year a happy day...Like, I got very impressed when I came new no, I got so impressed...”

- Assistant Manager, Hotel 1

“...managers are kind of custodians they have to take part wholeheartedly....if they do not take the lead, do we expect the staff to come? They have to come, they have to manage, they have to coordinate so they are the ones who are custodians of it. And I have seen on 31st night we had a party and see everybody has party and we would come back at three at night. But next morning since we knew that this is happening at 11 o'clock. So we were in hotel sharp at 8.30, getting the balloons filled up, so it's never a compulsion because see I have also returned at 3 in the morning...every manager, we were so happy...none of us manager said like ok, let it go, we won't go, we will just take rest because last night we enjoyed so much ...all the kids come down we have lunch with them and they also feel so happy to see us,...So, we look forward to see their cheerful faces...”

- Assistant Finance Manager, Hotel 1
 - Firms that are less strategically aligned do not have a favourable perception of employee volunteering.

“By and large workers are all productively oriented. They have to build the buses. They cannot spend their time on CSR. It’s not productivity connected.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)
 - It is a challenge for managers to encourage employees to volunteer.

“...I think the more they go up the pyramid the less time they have, you know. That time you need someone who is truly dedicated and selfless enough to come for these things. Such people are very rare.”

- HR Manager, Manufacturing unit 2 (IT industry)

“It won’t work. If you tell them, first of all when it comes to volunteers no, you have to live one day at a time you can say. One event at a time. You can’t be sure that the same guy is going to come five events down the line. You can’t. It doesn’t work that way. That person might have family commitments. It’s not a job, right. You are not getting paid anything additional for that, they are doing it purely out of the goodness of their hearts. So you cannot and you should not expect. It will be too much. You know you have to give them a lot of leeway because they are volunteers.”

- HR Manager, Manufacturing unit 2 (IT industry)

“It’s there but it’s not hundred percent. You can never have hundred percent employees volunteering, because people have their own priorities but even if you can get about fifty-sixty percent I think it’s very good and we have. We have that, but then we are not that big an organization to structurally get ourselves to do this in a more formal way. But we are trying, we are getting down to doing it, slowly, because we have now, we have a CSR Committee now, which is there and this

committee itself is only to regulate and to make that we do it the best way that we can within the potential that we have.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)
- Employee strength determines the feasibility of employee volunteering.

“Like for example beach cleaning. Each department has to nominate five people. I’ll get twenty five people. Now these twenty five people will be divided into four teams. Each team consists of four people. So the entire beach is segregated, one team work on land to this meter, another will work on (inc.). That way.”

- HR Manager, Hotel 2

“...employees are your biggest asset to propagate CSR.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)
- Managers have to use various tactics to induce participation from employees; thus volunteering is not actual or Pure volunteering – it is Impure Volunteering. For activities that require specialised skill volunteering becomes obligatory.

“It should come from within. It’s nothing that should, you know you should train people to say, oh you have to do this. It’s from within.”

- HR Manager, Hotel 1

“Volunteering, I have seen...of two types here. One is because your Head of the Department has told you, you have to do it; and one is which comes within...but if somebody has told to do a certain thing then the result is different...”

- Learning & Development Manager, Hotel 1

“... a lot of people they know they have to do, so if they volunteer they know that it is good and then they do it. Certain people after volunteering also...they are just aware of what they have to do; and it is like without soul how the body walks. It is

that way...something is told to you that's why you are doing it, not because you really feel from the heart that's why you are doing it."

- Learning & Development Manager, Hotel 1

"I personally what I do is I build up that tempo in the department. You know, like I personally get so involved and somehow looking at me people also get charged up...See, today if I have to do CSR activity I might have to call people who are off or people who are on leave or you know or people who are entitled to go on breaks. Like right now we have this Swacch Bharat going on in the hotel, so every week is given to one department. Then, now this Swacch Bharat for my department, I can only do it around 3:30-4:00 when operation slows down and it has to be before 6 o'clock, when again the operation picks up, and that is the usual time when most of staff goes on break so I am the first person to go over there, you know dressed up with jhadu (broom) in the hand, gloves, masks and you know we take pictures, you know some kind of activity, divide them in to small groups whoever collects the biggest garbage will get something out of me, you know something like that, means I have to create that little drama in the whole activity and once that is created, everybody gets charged up."

- HOD of Food & Beverage (F&B) Department, Hotel 1

"I don't pressurize people to come. I don't pressurize. I try to get people voluntarily. But like I said many of times people are tired, exhausted and they are going on break and when I ask them, "Arey, why aren't you joining us?", they don't deny me because end of the day I am their boss so you know if I am standing at the staff gate all geared up with jhadu (broom) and all they see me, they also change their mind and they join me. Now whether I can classify that through voluntarily or because they are, you know they feel if he is doing it I also have to do it."

- HOD of Food & Beverage (F&B) Department, Hotel 1

"Ya, so I, whatever activity would be I put up a notice on our notice board tell people to write whoever is interested their names, right. Now many of times what I see from there is that out of twenty people ten people would be the same who always participate, the rest ten keeps on fluctuating. Then many times if I don't get

the required audience or required people participant what I do is max to max is within the kitchen we have different sections, Indian section, Tandoor section, Goan section, Butchery section, Bakery section, Chinese section, you know different sections. So, I put a pressure, a little and say three nominations from each section has to be there. But I don't want to name people that you have to be there, you have to be there, see because this is something which is voluntary. It has to come from heart, it cannot be something which is forced to be done because then the output doesn't come."

- HOD of Food & Beverage (F&B) Department, Hotel 1

"...since in hotels hygiene and grooming is a major thing...So, based on that knowledge I went there and I gave a half a day session wherein you know we taught them what is the importance of hygiene. ...So, along with me I had a microbiologist who is another staff of mine who works under me, so we both had gone there and we had explained them..."

- HOD of Food & Beverage (F&B) Department, Hotel 1

"In certain CSR projects which are quite technical in nature we involve our managers; like for a construction project we involved our Civil Engineer so that we could also verify things ourselves."

- Company Secretary, Manufacturing unit 4 (Automobile industry)

"Skill based I don't have to push people. It's like an order. They also feel good because end of the day they also get their due honour to do that. And, Swacch Bharat also, if you ask me I have a very young team with me. Average age group in my team would be somewhere close to 27-28 years old. So, comparatively a very young team. So, if you incorporate little fun and humour and do some activity everybody gets very pumped up. You know, and they get pumped up more when you put challenges in front of them, you know and within the department, you know F&B had twenty participants, Housekeeping only had five. We have to grow further we have to take 25 people. You know, that kind of a small little targets given to them or you know when F&B service went for/. In a hotel F&B service and Kitchen are, even though they work together but they are biggest enemies ok, because eventually they fight with each other."

- HOD of Food & Beverage (F&B) Department, Hotel 1

“Every department has to nominate people. Now, you see beach cleaning has thirty five volunteers. I have seven departments, seven into five is thirty five. Each department has nominated five people. Now, extra are nominated, another twenty five people. Again the department has nominated. Then all the HODs have a HOD team, only ten people. Twenty people across all section of staff; HOD, GM, staff, lady associates. That’s how it happens.”

- HR Manager, Hotel 2

“I think the only challenge is sometimes time in our industry. So being able to manage or being able to pull out time of our colleagues who in any case work in fairly strenuous jobs on your feet for nine hours. So to be able to pull them out of a busy operation, we don’t want to that also. You know people volunteer, they want to do it post their work hours, that’s fine but we don’t want to force them to do that, so we try and do the CSR activity while they are at work. Some would come early - we have to do it and we want to do it. So sometimes it can be a challenge to be able to pull people out when we have very busy operations. I think that’s the only challenge. Otherwise everyone is very passionate about it. No one will say that, “Oh why should I do it?”, or “Why do I have to do it?” or “I have been forced to do it.” It’s all by volunteering.”

- General Manager, Hotel 2

“...The only challenge is this - getting people to volunteer, that’s all...”

- HR Manager, Manufacturing unit 2 (IT industry)

“Yes, almost always you will get the same people and what I find is that when the person is new to the organization the level of enthusiasm is more as compared to say when they have completed a certain number of years. Then they have their own lives, they are married, they have their personal life, they cannot spend any time. So generally the volunteers that we have come time and again they are people who are self driven you know who have this kind of a inclination and secondly the new blood. And then of course then we have the other group of people who are not

interested at all in these kind of things. So that you cannot force it, it's after all it is volunteerism."

- HR Manager, Manufacturing unit 2 (IT industry)

"...See I'll tell you what. Volunteers are special, ok. They are the people who are selfless, who will give their time. There are very few people like that."

- HR Manager, Manufacturing unit 2 (IT industry)

"Purely volunteerism. There is no force to anyone, if I see that somebody is very much showing interest then we'll take them in our team. My, me and my HR is always there. I am the training manager. My liaison manager is always will be there and if anything apart from that anybody wants to come, you are always welcome. If somebody is coming regularly then we take them as a part of our team, like that..."

- HR Manager, Hotel 4

"...No need to push anybody, just awareness has to be there. You need to tell them the importance. But then it is individual perceptions. You can't force them that you have to do it..."

- HR Manager, Hotel 4

"...we have a bunch of people who has expertise in different fields, who put their means all together would have a major knowledge bank within the hotel which we all collectively can do together, pass it on to the community."

- HOD of Food & Beverage (F&B) Department, Hotel 1

"...trainers are basically selected on the skill set like we had discussed right at the beginning. We had done this sanitization class so we used Microbiology Manager to deliver that because we don't have the skills though we can do a presentation but detailing or more technical aspect we will not have. So that is how we select, like once in this hotel only we had gone to SI and we gave them a class on how to manage their kitchens,...and how do you ensure that there is hygiene or sanitization for that both the Hygiene Manager and the Executive Chef went, because they are qualified to address these kind of issues. Then simultaneously we also did floor

cleaning training, how do you maintain...So, the Executive Housekeeper went. So, he's aware of the chemicals that are used...We use skill sets based on that."

- HR Manager, Hotel 1

"...A blood donation camp is voluntary. It's a voluntary exercise; you can't force everyone to give blood. So, it's an individual volunteering that a person does."

- HR Manager, Hotel 1

"...there are some programs which require a certain skill set. Like if I am making food for someone I can't go to the kitchen department and say who's going to volunteer to make food. We have to select two fellows. Executive Chef will say ok, this is what has to be done because it is a skill oriented job. You can't have people volunteering, that way. That's an example...."

- HR Manager, Hotel 1

"...I wanted one banquet guy so I gave the responsibility to that guy. He's a banquet manager. He will ensure everything is done. If he involves ten people below him or one person below him is his problem. But if I go and ask the banqueting thing who will volunteer I will not get that quality..."

- HR Manager, Hotel 1

- Managers build the culture of CSR – the culture of volunteering right from the induction stage.

"...We are committed for the society...CSR is a part of our culture, SL culture. It's our formal culture...In future also it will continue till our SL is there. In field of Education, in field of Environmental, Environmental you can say all best we are doing. We got a Green Award also from the Triangle Society."

- General Manager - Administration, Manufacturing unit 3 (IT industry)

"As an organization, when we do induction for a new employee there is a certain section, half an hour is spent on CSR slides. That is the company, we are engaging in corporate social responsibility, these are the four things we do at the corporate

level, these are the five things we do at the hotel level. So belongingness comes from there only. We integrate people also in that.”

- HR Manager, Hotel 2

“So we try and inculcate that right from the time when someone joins the organization. So right from our induction we tell them what the company ethos is, what we stand for as TT and as a T company and then we want to give back to the society and then there are various ways that we want to give back to the society and then we initiate our people in to those activities.”

- General Manager, Hotel 2

“Self driven. It’s in the culture of the organization (repeated), so much. You know, if you see any of those videos that we...and a induction is shown, a video about...what late Mr. X has done for the community, what our CMD has done for the community. So, when you see that you by default get motivated, and you know then it gets into the culture of the organization and that’s why everybody in this organization is put into it.”

- Resident Manager, Hotel 4

“Oh! They (HODs) are very enthusiastic. You will see a whole bus full of people including HODs going in and do CSR.”

“Well, even if they are busy, they are never too busy for the community. They are always there for the community. And if we get along we can do something, I think and they take pride in that and do it.”

- Resident Manager, Hotel 4

“See, when you get into the system, we start it right from the beginning. When the person comes in, there is an induction that happens. When the induction happens there is a class on CSR, like if you look at the TT Code of Conduct; it talks about CSR. We have a separate topic about CSR, we tell them what we do and then they move around the place, they see what we do and somewhere or the other someone or the other would be linked to whatever activities we do. So it starts right from the

time the person joins. Even if he doesn't participate in his tenure, he at least sees or he hears from others, so that is how people are inducted."

- HR Manager, Hotel 1

- Managers use communication to try and encourage employees to volunteer.

"See, we communicate that we are doing this. For example we have just formed a committee on that lunch. I just sent a mail out today. That these are the five people I want. "

- HR Manager, Hotel 1

"...I can't do the CSR activity alone in my office. People should know what is happening. They need to participate also...If I have to do one activity in ES, I can't be doing stuff in the morning and put it on the notice board in the afternoon...They will get the awareness also, they also get...ideas on that...Then we put it in the cafeteria for people to read out. So that's how it starts – the awareness among the people and understanding what's there."

- HR Manager, Hotel 2

"...And CSR is also something we are very passionate about – self-driven and you can't force someone to do for the community. I can physically force someone to go out and get me clean the streets but if the person is just walking around with a bag and not really pitching in then he is obviously not doing it then, he is not going to come back and drive it with his team..."

- General Manager, Hotel 2

"Ya. Mainly it is young blood because they are new. Like you know they have this enthusiasm to do something, but there have been times where, older people have come. So, age not so much more, may be position in the company because as they get busier and busier they have less and less time to give to this directly but we have a older person who is not that high up in the organization sometimes that person is very open to come."

- HR Manager, Manufacturing unit 2 (IT industry)

“What happens is that people don’t realise you know, it’s only once they start they then feel, “Oh I feel fulfilled. I feel satisfied”. Only then that maybe they will continue but that push is required and it’s very difficult to change somebody’s mind about something. So there are people who just come. They have that thing inbuilt in them you know. They want to give something back. So, at an individual level also I think it makes a lot of difference it’s only that people have to see it. How to reach them and make them see that is the challenge.”

- HR Manager, Manufacturing unit 2 (IT industry)

“...So see for this of course whenever there is any event planned we always send a mailer or we always have a poster for the whole group. Suppose there is a visit to the old age home we won’t only talk to those people we know are regulars in visiting. We’ll send a message to the whole group and we ask them to go and participate. We’ll wait for invitations. So say a visit is planned a month down the line almost three weeks before the visit a mail is sent out, time is given for around a week for people to respond and then sometimes you get first timers also coming in, you know people who haven’t come before; maybe there is a special occasion the person is celebrating his or her birthday so he wants to do something good in that month so we get people like that and there are of course the regulars...”

“It’s basically just a like an invitation, you know you are invited to participate in so and so event. We give the date, the time, the transportation arrangements, whatever (repeated) you know the basic logistical details and we ask them to revert by a particular date and time.”

- HR Manager, Manufacturing unit 2 (IT industry)

“Nothing. Just tell them that this is what we have to do. Managers are compulsory. It’s mandatory so they have to come. You have to bring at least one or two people. Ten into two is twenty, it’s twenty five people, that’s more than enough to gather at one place...”

- HR Manager, Hotel 4

“...volunteering we have seen a good number of team, like youngsters and also managers. Managers, we try to push them first, not the staff. Staff is not required at

all. They will come automatically when managers will go, that is our intention. So managers have to come if staff is not coming...”

“...That’s important because if you are not going to tell managers then maybe he will not be able to his staff. Then that message will not go, flow down.”

- HR Manager, Hotel 4

“...So they come individually. Lot of people they don’t come, they want to come but busy with their life. Anyone wants to come they come...It is like chain information and telling the importance.”

- HR Manager, Hotel 4

“Biggest challenge would be making people understand the pros of doing a CSR activity. Now people many of the time feel, they take it as a burden that, “Why it’s my break time”, “Why I have to do this, I have other things to do”, “Why should I come on a Sunday to do Swacch Bharat. It’s my day off.” Something of that sort so convincing people is the biggest challenge I think.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

- Managers seek support from Department Heads or other such authority in order to ensure employee volunteering.

“...five HODs are involved in volunteering activities. They would be actively involved. It’s not that their name has to be there on the notice board otherwise they’ll not contribute.”

- HR Manager, Hotel 2

“HODs role is that they release the people depending upon the people available in the shift. If I ask for five people five members will come. Again F&B service is a big operation. Every four outlets are operating in the morning hours. One person from each outlet is released. That way.”

- HR Manager, Hotel 2

“HODs have to support in case we are doing something during working hours. Now most of these volunteering activities are over weekends where it doesn’t impact the HODs directly in any way. But suppose we have something during working hours and then they need to release these guys from work that is where they come in. Otherwise not so much if it is after working hours.”

- HR Manager, Manufacturing unit 2 (IT industry)

“...where all the employees are involved then I have to take permission, I have to ask HR to/. because this affects work. Whether you can give them holiday or/. because I have to take my employees for/. I am utilizing my employees for any other activities. All these activities, in-house activities these are taken by HR department.

- General Manager - Administration, Manufacturing unit 3 (IT industry)

- Managers schedule CSR activities so as to ensure that the maximum number of employees can participate.

“First to sixth we are busy with the reports. Seventh we take as a date because everyone gets free from the work and they can participate more.”

- HR Manager, Hotel 2

“Morning, there is sunlight and we are also busy in the hotel. So we try to do all our activities in the morning hours. We start by 8 and by 10:30 everything is over.”

“That’s the morning hours, people are also there so we can participate well. If I do beach cleaning now I will not be able to do. I have so many calls, I have appointments calling me. I am not able to concentrate.”

- HR Manager, Hotel 2

“We do it [repeated]. Second shift we do it. First shift is busy so in evening time we try to do that activity.”

“Because then if it is busy, then the participation will be very less so when the hotel has low occupancy then we can pull out maximum people, involvement is required of other people.”

“...activity is fixed but for participation we have to see the timings. Because this orphanage also we would like to do at 11 O’clock but since the participation is less, because my consideration is that it’s not me who has to do it, it is the team who has to do it. So if they are not comfortable that timing, so I can alternate that timing and discuss it with over there. If they are comfortable with the same timing, then only you can start, because alone you can’t do anything. We need complete team to do that. The cleaning part on Sunday because Sunday most people are relaxing, they can come so participation will be more.”

- HR Manager, Hotel 4

“...what happens is normally Friday, Saturdays, Sundays are busy. Ok, and Monday is always a fallout of the Sunday. Because half of us are not there, so any problem, so we have two days only, two-three; Tuesdays, Wednesdays, and Thursdays. So, initially we used to do it on Friday. So from Friday we moved it to Thursday. But Thursday we have another event for staff...So then we didn’t have a choice but to push it on Wednesday. So, we are doing it on Wednesday. So that is how we identified Wednesday.”

- HR Manager, Hotel 1

“...because ours is a busy hotel, we are not free as in, I mean if you look at the occupancy they are always on the higher side, it’s a city hotel so it’s always busy... it’s not a negative factor, it is just that we need to look at the business, we need to look at ...you know, will people be free, because it should not be half hearted, “Oh, aa jao, aa jao”(Oh! Come, come), that’s not the way to do it. It has to come from within...”

- HR Manager, Hotel 1

- Employee volunteering leads to Employee engagement

“...There is an employee association within TXX that deals not only with engagement of associates but also the CSR activities...”

“...the associate engagement stresses not so much on money but on volunteering hours. So we have budgets but more we look at volunteering hours. How much can people give of their time without expecting anything in return.”

- HR Manager, Manufacturing unit 2 (IT industry)

“Performance, my attritions will go down and people also are able to say about TL, what we are initiating. So that can be done more smartly; we can sit with some NGOs. That’s what we are planning to do it.”

- HR Manager, Hotel 4

“...It is from long time. Every year we do it. We have taken it seriously as a part of our employee engagement activities...we tell our employees to do it in a way that it is a part of your life. So if you are not working or working but you feel that you have to do something when you have enough time, just spend time with them...”

- HR Manager, Hotel 4

“...it became a little fun activity to do because all of a sudden fifty-sixty walking around like bonds in the city so it became a little fun activity. People cracking jokes, having fun time and then internally we started this competition thing that every department does once in a week. So, one week is a particular department, week two is another department, week three is third department, week four another department and in a month all those pictures get combined and it goes over to our staff notice board and you know the people passing by, you know enjoying because they like to see themselves on the notice board.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

- Managers try to ensure higher participation.

“On random basis. Whoever comes in the morning shift. The hotel runs in different shifts. Every month the shifts are being changed and we have new sets of people coming in for beach cleaning. At the year end you will find that everyone has cleaned the beach.”

- HR Manager, Hotel 2

“Oh! It’s always a good number (repeated), because I think it’s the people who are you know working in our hotel, since there are also a lot of local people so they feel which we have done for their community and they get really interested and also because I think in the younger generation now people are very enthusiastic about CSR so a lot of people remain active and be a part of it.”

- Resident Manager, Hotel 4

“The other example is now getting all people involved. Like if you look at the ‘Swacch Bharat Campaign’ that is started for quite some time now. Earlier when we did a CSR activity, we had a Committee, the Committee used to decide. There is a process flow, but there are only say five people who were a part of that Committee. Max to max ten people were there. There are some people who would make something,...but when you do a ‘Swacch Bharat Campaign’ there are more than say fifteen, twenty people who are on the streets, they are exposed,...First it was a smaller group, now it’s a larger group. So, everyone in the organization is put in that. Everyone picks up a broom, sweeps. A person who may not be sweeping at his home is now sweeping the streets, so that is another example of that shift in what CSR is.”

- HR Manager, Hotel 1

“...if you look at today’s youth, or look at today’s generation, you would see a lot of fire in them,...there are older staff...You tell them you know, let’s go, they will say, “No, we don’t want to come. I don’t want to, because...I prefer going home than...”, you know...but here the crowd is young so if you tell them – “let’s go” they’ll say “chalo” (let’s go); they will come first of all they’ll get another two-three friends of theirs and those three will get another three and come. So, we’ll have ten people coming...That’s the vibe which is here.”

- HR Manager, Hotel 1

“Higher, higher and more than its being higher (participation), it is, it is they concentrate on what they are doing. They believe in what they are doing. There’s a lot of fun in that. You know, they want to joke around, go out, at the same time in that whole thing they are also doing some charity work.”

- HR Manager, Hotel 1

“...this is a young crowd...it is basically the value that is there in what we are doing, the care that you show. So these are the parameters that drive people, that normally drive young people.”

- HR Manager, Hotel 1

“...If the excitement is good then the impact is good. So, everything comes from there because if people are excited they will plan it better, they will execute it better. If there is no excitement from first, they will do certain things which ok, it has to be done, but not completely. So, excitement plays a very important role in this.”

- Learning & Development Manager, Hotel 1

“HODs are very busy with their operations. We operate 24 hours, so for them priority is operations, ok...they are called and...it is not that they will start – “Oh we have to do something” and then they start. It is not that way. If we are starting something, we have to call them and then it comes from their side. So, somewhere operation takes the first priority...if we make them realize yes, they definitely get involved, they participate in that...HR or somebody has to interfere with that, saying that these things are happening then they would come together.”

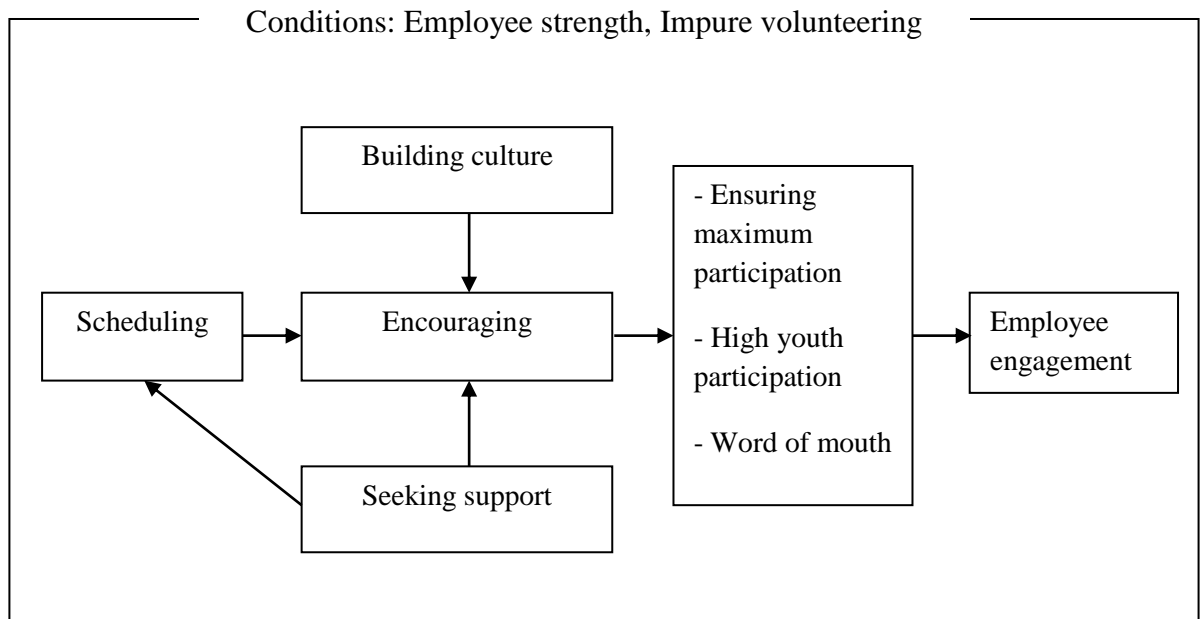
- Learning & Development Manager, Hotel 1

“Hindering factors...operations. Sometimes operations, though we keep people out of operations when we have these types of activities ...”

- Learning & Development Manager, Hotel 1

- Overall, the phenomenon of Employee Volunteering is a peculiar one and deserves special attention. The diagram below shows how the phenomenon works:

Figure 5.2: Employee Volunteering



5.9.2 Sub-category 2: Partnering

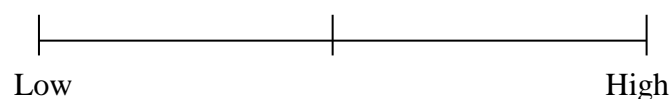
Definition: refers to managers' decision to tie-up with a third-party (NGO/Institution) so that they can reach out to a larger number of beneficiaries. Managers' look for trustworthy partners with complementary skill sets.

Conditions

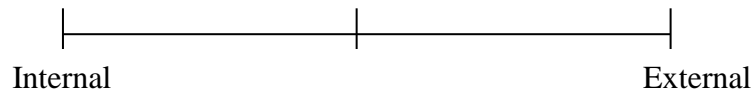
1. Trust
2. Complementary Partnering
 - 2.1 Seeking expert intervention
 - 2.2 Ease of reaching out to beneficiaries
3. Conducting more activities
4. Proximity

Properties & Dimensions

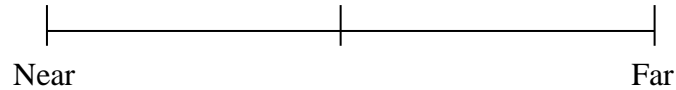
1. Trust



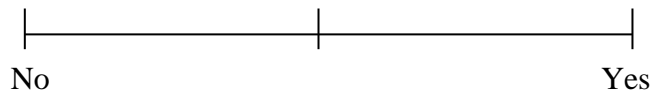
2. Source of Information



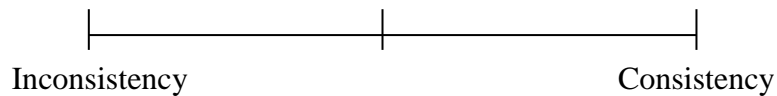
3. Proximity



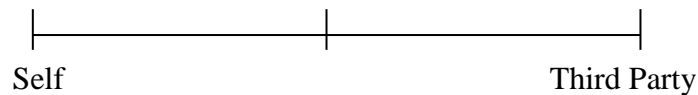
4. Making Things Easy



5. Assessing Performance



6. Mode



Consequences

1. Continuing/Discontinuing partnership
 2. Effective CSR
 3. Selection of a partner
- Managers identify partners through internal or external sources.

“It’s a combination of all. Like GXX, we knew them. We knew them from personal references. We knew them from the advertisement. We knew them from their own brochures, their own website, like C, we knew them because of the advertisement and because of the work which they have already done, and through references we came to know about them.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)
- Managers prefer partners who are working in the same locality.

“ES is actively working in Calangute area...I see the NGOs working closer to my hotel. Ultimately I am responsible to my own community.”

- HR Manager, Hotel 2
- The major motive behind partnering is that it makes the local community more receptive. So there is an ease in reaching out to the beneficiaries.

“...So those are the suspicions, typical suspicions that they have, so the only way that you can get into those communities is by contacting some people who are I would say socially at a higher platform within that community and convincing them first. Then it becomes easy. Then when they start seeing the benefits and the realization then it becomes easy. Entry first time into anything of that sort is extremely difficult.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“The Environmental Day, we have tied up with one of the Biker Association, so they had come all the way from Panaji to here and did then the plantations and we called up the guests who were staying inside along with them we have done the complete hotel plantation which we do periodically but that day they we had done it with the guest and association group so that publicity will be more. You know they should understand what is important for the environment.

It was tied up that time...We had tried to tie up with other association but this is what materialised so we have done it that day...”

- HR Manager, Hotel 4

“We would DEFINITELY love to be associated with one of the NGO to do such activities, we like to do it, every monthly we like to do it and more rigorously we would like to do it. There is no NGO as such...”

“Will help us. They are more familiarised, more active in this role and also being associated with lot of community...so that volume will be more...effectiveness, is what we would like to see, much better rather than doing it inside within the compound. We would like to associate with the NGOs, if anybody is there.”

- HR Manager, Hotel 4

“...The biggest challenge that we were facing was to get students. Initially the course did not take off because we could not find people...So we tied up with DB because they have a (inc.) Development Society, they are pioneers in villages and when you say DB, people know them so it is easier for us to, that's how we started getting students...”

- Learning & Development Manager, Hotel 3

“So like I said, biggest challenge was getting ourselves known, so we had to actually travel to villages, we had to travel. We sourced our contacts of priests, Googled who's in Dharwad, we went, met them, called people to get ourselves known, got them to speak to; you know there were multiple things we do or we did...”

- Learning & Development Manager, Hotel 3

“Ya, because they are the ones who are there in villages, you know they know the pulse of the people that side. If I go over there, people will not trust me, you know more than they would trust a priest, or they would trust somebody within or a local NGO within that place.”

“...It's more easy for them to convince than for a lay-man like me to convince people, because I think in villages people trust them more rather than somebody coming out and do not, so I think that's basic.”

- Learning & Development Manager, Hotel 3

“We also tied up with the local NGO called L. L Welfare, it's...they do some fantastic job in Sawantwadi...Kudal, they are very very popular and so they have been a big support for us...where we were struggling...”

- Learning & Development Manager, Hotel 3

“Reaching out to villages. It’s easier for me to do ten places in Sawantwadi through L, than I myself go to the people. I don’t know the language, I don’t know the pulse. I don’t know what they look out for. So it’s easier...”

- Learning & Development Manager, Hotel 3

- A second reason for partnering is to seek expert intervention.

“...So now it’s an ongoing project. This project won’t end with one initiative so we said let’s put in some funds and let support this. We are not specialists. We can’t handle that specialised technical part of it, but we can support it by funds so let’s go in with that and once we get in to it then we will see as it progresses what more support that we can do but we felt that we felt that it’s a very genuine and a noble thing...”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“...We are not technically competent in that field at all. We are industry people. We are not into this, handling people with different abilities nor are we educationists. I can’t go and, I can set up a lab but I can’t teach that. I am not qualified for that. So we can help in setting up things but we will not be the right people to run those things.”

“Yes, because what will happen is like I told you, you have to leave the competency to the right people like I don’t expect them to come and run my plant they can’t do that because their competencies lie elsewhere. Similarly we believe that our competencies don’t lie there. So we will leave it best to the experts.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

- One of the conditions for partnering is complementary skill sets.

“We have merged with DB, because DB works in Konkan area, with these types of people. So, if somebody is already doing some work there, and if we have certain expertise so it is better to merge with someone and give our expertise to them, rather than searching for people, because they had people and they didn’t have

expertise in hospitality, but we have expertise in hospitality, so we have merged with them. So we get better people, more people...”

- Learning & Development Manager, Hotel 1

“...we have to look at an ITI which is less privileged, because that is where the program will run. In an already established ITI it may not run, course like this, because urbanized ITIs, like for example an ITI in Panjim, may not require us to set them up or to provide additional aids from us...”

- HR Manager, Hotel 1

“...Skill Certification Centre has certain tie-ups with colleges, with schools, and with industry training institutes. These industrial training institutes are not those which are in established cities. They are institutes in remote areas. Like there is one tie-up we have, where everything in the ITI is given by TT. Like the cooking ranges, the mock rooms, the F&B related, the bar set up everything is sponsored by TT hotels. We have put in money there. So the people around, staying in that village not everyone will come, but there are hand-picked few who want to get in to five star hotel. So that is how people get into that ITI from that ITI they come into the Skill Certification Centre.”

- HR Manager, Hotel 1

“...many a times what we do is...we do not have a separate department for this so we also take help from the NGOs or the institutions which are having more focussed efforts...so one of the project that we have implemented is through GXX...are putting their time and energy for this project so they have already identified, they have already gone on the field, met people, met many governmental agencies and identified the needs. Now if we also do the similar thing and you know spend equal time it doesn't make sense so it is always advisable that we take help from them and take the readymade research or the documents available and then you...your own time which anyways otherwise will go waste, take those feedback from them. And that is how some of the projects we have implemented in association with this institution.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“...XXXX doesn’t want to get involved finding what equipment they need to update their laboratory. So they keep this team from GXX in assignment, make a study of those thing...They make the study and they report to XXXX.”

- Independent Director & CSR Committee Member; Manufacturing unit 4 (Automobile industry)

“...So I think your targets have to be realistic. Also you have to be very sure that you have the funds set aside to do that...So before I initiate discussion with the government I need to be very sure of what are the funds that I need, what are the support I need from the other partners as well. So I think it’s important to understand who’s coming on to the team with what be very clear, because that will help you reduce any risk of things going wrong. So, look at all the aspects of the intervention that you are trying to plan before you actually take off so that there are no surprises later.”

- General Manager, Hotel 2

“...we have to plan very clearly what is expected and what we want at the end of it and how best we can work...”

- HR Manager, Hotel 2

“See for partner selection we need to have a right set of NGOs also who are actively involved in such kind of work.”

“ES basically see, what happens is that ES is doing good work in Goa. We also got associated with them. We called them and asked them to give us a presentation of whatever three-four things you do and based on that we have picked up one activity from them that we will do for them. We don’t believe in donating cash or any kind of transaction...”

- HR Manager, Hotel 2

- Trust is another prerequisite for partnering. It is also to be sustained during and after the partnership.

“See what happens is we have mutual respect and trust with our partners. We should also see how they are also working toward the community. It’s not one way.

It's a two way. If I have to train people I have to also see how much effort they are putting to get the people here. Correct. If...the efforts are less from their side then I don't think the model will be successful."

- HR Manager, Hotel 2

"...there is a suggestion that we should partner but since our whole scope is limited we don't feel necessary to partner with NGOs."

"...Many NGOs have political affiliation. For instance, if you look at these schools for the differently-abled. And they are run either by the Catholics or they are run by the RSS dominated (inc.) like KB or whatever it is at Valpoi is an RSS institution. You have B you have in Ponda and all they are all Hindu organizations. So to that extent they are RSS affiliated. So you have to make a choice in that case that how do you spend that money. So that is why inspection, the sincerity of the cause we don't go by political influence so long as we are satisfied that they are doing a good job we try and give them money."

- Non-executive/Independent Chairman & Chairman of the CSR Committee; Manufacturing unit 1, (Chemical industry)

"...whether all...actually believed that we want to do CSR for them. They actually feel genuine initiative from our side to help them. That was also a risk. The other risk was whether we are really helping genuine organizations, because you do not know, based on these kind of small information which is available in the public domain you can't say that the organization is really working for the benefit of these students because you never know how the organization actually work. Whether we have given the equipments to the organization, they actually using it for the benefit of their children who are there studying. So that was also a risk. So all this we had to think about, when we actually picked up on this project. Even when we are selecting this CSR project we had to look into all these matters. How will we monitor these projects..."

- Company Secretary, Manufacturing unit 1 (Chemical industry)

"If we can do ourselves why partner with others."

- Director, Manufacturing unit 3 (IT industry)

“I don’t believe in NGOs also. Frankly speaking. That’s my personal this thing. Whatever I do, I do through VXX or from SL.”

“Even I don’t know which are genuine, which are not genuine so it’s better to/. When we can do it directly why we require the NGO. They have their own work. They are doing their own this thing. They are getting funds from the, wherever.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“Lesser known and people who are in need, basically...NGOs are also becoming more of a money making racket today, making lot of money. NGOs is one way where you can evade income tax where a lot of things are happening. So NGO already having a set up doesn’t make sense, we feel. We have never gone to any NGO where there is a big name of the NGO in the market.”

- HR Manager, Hotel 1

- Managers assess the credibility of potential partners.

“Yes. They give their brochures, what they are into because that’s the only information available with us, which they gave. Apart from that we had taken documents...like they are a registered trust or no, because majority of these are trusts under Societies Act. So we had collected those documents to see that they are genuine institutions and we are not paying any dummy ones.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“See, these NGOs are available in plenty, right. So,even if you type on Google you will find so many NGOs, right. But the Act also has been very categorical in this, so to avoid misuse of fund, corporate fund, so long as the intention of the law or the provision is not defeated they have ensured that when you select independent agency or NGO you will go through their background, track record. So one of the provisions which ensures this is when you are going to an NGO, it should at least have a track record of minimum three years. So these are some of the conditions, but internally also when we are going through an implementation agency then we see whether it is a known agency, whether till now how many projects they have implemented, what is their creditworthiness in the market, so these are some of the things. Looking at this we select a partner.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“... we also see who are the Managing Body people there, who are the trustees if it is a trust, what is their individual standing in the market or in the society so obviously say a person like a well-known businessman from Goa, if he is also a trustee of that we tend to believe more in that. So, if there is a well-known personality on the governing body of that institute we come to know about that and we tend to believe more in that, right. So, these are some of the criteria's we see who are the governing people, what is the track record, what is the standing, how many projects they have already implemented in the past so these are some of the things which we consider.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“See, this is a evolving process and learning's also. See, what happens is that not that all agencies or all people will find good or they will be up to the mark or up to your expectations. So obviously what will happen in this process we will filter out the agencies which are not giving us good response in terms of reporting in terms of implementation they will get filtered out and they will go away. Whereas the institute which will give good response we will work more with them, we tend to you know implement more projects with them. That is how it evolves.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“One is that it has to be a recognized NGO. Otherwise we can't, being T. The other thing it has to follow our code of conduct. So we have a code of conduct that we have, so all these things we had to, so when we signed the MOU these things are taken into consideration.”

- Learning & Development Manager, Hotel 3

“Risk assessment we normally do in terms of when identifying the NGOs...It has to be a registered NGO. They should have a PAN number, they should have TIN number, they should have registration number, they should have all the licenses in place, they should have books of accounts, they should be able to show us the balance sheet, based on that only we take it forward.”

- HR Manager, Hotel 2

- Managers also need to seek approval from external authorities, including government or partner with the government.

“...with approval of the things. I’ll give you one example - when we wanted to do the beautification of the moat outside the hotel. Now that site has been declared by the Archaeological Survey, ASI. We can’t do any construction over there, we can’t repair. We have to live with the problem. Only thing we have to do beautification and planting trees. Now when you plant a tree certain things have to be aligned properly. Certain structure has to be laid down, that work we can’t do.”

- HR Manager, Hotel 2

“...It is semi-government. The teachers get paid salary by the government. Rest all is taken care of by us. Property, everything is donated to the government but still we take care of it. So it’s very neatly maintained...”

- HR Manager, Hotel 4

“...If there is any monument that we can help preserve or any kind of or adopt or work with the government as a joint effort, we are going to do that. So for instance we are trying to see what we can do with the GOI, B. That’s right outside our hotel. How can we ensure that that place is maintained, doesn’t go bad? For instance we have got the FA here next to our hotel. It’s iconic, it’s something which is under the Archaeological Survey of India. So can we work with ASI to try and maintain that better?...”

- General Manager, Hotel 2

“We had to go in the areas, we had to go in the villages we had to speak to schools, we have to speak to Sarpanch, we had spoken to a lot of these politicians, and they have told us that ok, there are so many people who need something, you know, who can learn some vocational thing and they can have their livelihood in that.”

- Learning & Development Manager, Hotel 1

- Managers assess their partner for consistency or inconsistency in performance.

“People who are connected with it and who would implement it. Some people from our staff go and check that whether it is completed. But before disbursing the funds, we check whether the job is done or being done. Otherwise the fellow may take the money and not do the job.”

- Independent Director & Committee Member, Manufacturing unit 4 (Automobile industry)

“...there are many challenges. First and foremost is so many NGOs are available so they will be after you. Once they come to know that this institute is going for CSR they will be after you but identifying them and categorizing them into the creditworthiness criteria, their track record and in short, listing the best one which will be not only be aggressive at the time of collection of fund, but the same aggression they will show at the implementation stage, at the reporting stage because reporting is also as one of the requirement, so what is the status of the project, how much time it will take, if there are delays why are those delays so these are reporting matters so we also feel happy when the institutes or even the beneficiaries of the CSR benefit they not only be aggressive at the time of the collection of money but also the same aggression is shown at the time of implementation and reporting stage we are more comfortable and happy.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“...some NGOs will tend to, they tend to make us have some changes. They have their own instructions. So that is a challenge...So yes, by doing association with them we will get to do a lot of things...”

- HR Manager, Hotel 4

“NGOs not completing the projects on time; or having too many projects in hand are the hindering factors.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“We planned activities almost two months ahead. And everything was done – this is the activity we’ll be doing, this is what has to be done. Then they told us fifteen days before, that “No sir we are busy with some other activities.”...”

- HR Manager, Hotel 2

“...Sometimes they change their plans because of unforeseen development. So we need to amend the plans or take up new projects.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“I wouldn’t say discontinued, a lot of times what happens is that we start something off and it dies a natural death also because there is no need or your partners, somewhere down the line, it doesn’t go through...So it’s not that we would pull out we won’t. Whatever we start we want to see it through. But, usually what would happen is something does get discontinued it could be because somewhere down the line whatever vision we had for some reason, your partner or otherwise it’s just not feasible or just let it go.”

- General Manager, Hotel 2

- Based on the managers’ assessment of the partners’ performance the association is continued or discontinued.

“Yes, we are in constant touch for two purposes.If you have analysed; one is for identification of projects. Second time we have to be in touch with them for implementation of the project. Our, role is not over the moment we find, our role is also to oversee that they implement the project, in the real sense when they have approached us so that is one of the reason.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

5.9.3 Sub-category 3: Monitoring

Definition: refers to how managers keep a check on the CSR activities undertaken.

Monitoring of an activity is done throughout the implementation process as per requirement.

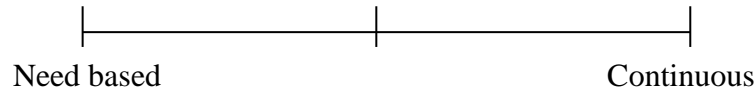
There are no set criteria for monitoring progress.

During the implementation process period the partner’s performance is also assessed, thus, determining the continuance or non-continuance of partnership.

As far as beneficiaries are concerned, managers assess the utilization of the assistance rendered.

Properties & Dimensions

1. Monitoring



Consequence

1. Frequency of monitoring

- Regular mediums and forms of monitoring are used, such as emails, minutes.

“We have minutes of the meeting...When we have the meeting we have minutes and we assign responsibility. Then the minutes are sent to the Committee members. So, then they know their deadlines when this has to be done...”

- HR Manager, Hotel 1

“See, fact sheet is a process document which kitchen makes. How much of food items has gone out of the hotel. That fact sheet will be signed by me, Chef, Security Manager. That process is there. Anything which goes out of the hotel has documentation.”

- HR Manager, Hotel 1

"...we have checklists, minutes of the meeting, this is all we keep with us...So, we identified four-five people who will be a part of it. I have been given two days to have that meeting. Once we have the meeting, there will be minutes, there will be who is responsible for what, or what is the deadline, when he has to complete. That is one way of tracking I would say what we normally do, in terms of minutes and then based on whenever it happens then we execute it."

- HR Manager, Hotel 1

"...we have meetings for that. We make a sheet with responsibilities and then we have follow-ups for that. So as soon as the meeting gets over, minutes are sent out in which all the responsibilities are mentioned with time lines, ok. So...I have to ensure that

those things are done within the time frame...This is what we do for other things also and for CSR also.”

- Learning & Development Manager, Hotel 1

- Managers keep in touch with beneficiaries or partners to monitor the progress. Progress reports are also prepared.

“We visit them. For example S Nursing. We have given some equipments. How the equipments are working.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“For example we had given money. It is not mentioned. For the three classrooms (inc.) and every year we distributed the laptop in that school where even the students come and meet us saying that it was very good, because of you we are running. Similarly in the Sanquelim S Camp they say that we are very helpful to XXXX because of you because of you we get that.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“Frequency is periodic. We see that quarterly is a minimum requirement but quarterly is a reporting requirement. The follow-up will depend how much that particular agency or the beneficiaries lagging in the reporting, or if they are you know at a required space then we need not follow-up much with them. But if someone is lagging far behind the schedule then we have to continuously follow-up with them but then, that periodicity will go up. Instead of following-up monthly, it might go up to weekly basis or might even at a daily basis.”

“...If they are lagging too much then the periodicity of the follow-up will go up.”

“By constantly being in touch with them. We keep following up whenever needed, as per the requirement of the project. We communicate the progress of the project with them. We also keep updated with the progress of that institute, as to what are the other activities that they are doing in order to collaborate in future.”

“Not all CSR activities require regular monitoring. It depends on the nature of CSR activity.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“I have not yet had a personal visit with them. The last time we visited was in March. After that I have not been able to go personally and see the monitoring part of it. But yes we are touch on phone, to find out.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“I go like, monthly once, go and visit.”

“In rotation I go. Once in a month and see what are the requirements, how it is maintained or not. Whatever they request we do it.”

- HR Manager, Hotel 4

“I visit, I monitor.”

“Visit, phone or otherwise sometimes they send a letter to us on the completion of activity.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“There is no process to it as managers I think we are trained to understand that there are certain things that we need to get done. You physically go and check whether it's happening or not, if you see that there is a need for intervention, then you immediately catch hold of those particular/. But it's not that I am going to keep a checklist and say I have got to go and check.”

- General Manager, Hotel 2

“...I'll not put my entire energy on that now, because the systems have matured, people know what they have been told to do, NGOs are also partner in that. So for me I can withdraw from that. For me doing only monitoring on quarterly or monthly basis...I will not get directly involved in that.”

- HR Manager, Hotel 2

“Basically what is the progress? Is it going on the right track or not? Suppose if I have open a class in the month of July, I have been monitoring for the past; how many students have been enrolled, how many confirmations have been done, what arrangements have been done. If I get two ‘nos’ for these two questions then I have to get involved, start doing it again.”

- HR Manager, Hotel 2

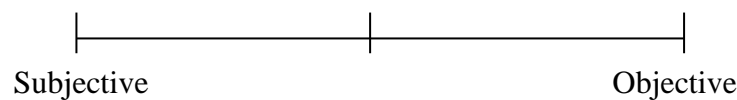
5.10 CATEGORY 6: ASSESSING IMPACT

Definition: refers to the manner in which managers assess the outcome of a CSR activity.

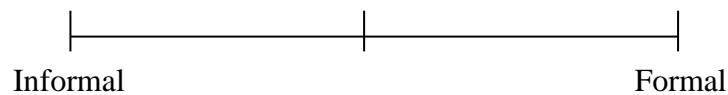
Impact is assessed in terms of number of beneficiaries. The qualitative impact of a CSR activity is not assessed, by most companies under this study. Feedback on the managers' performance is also taken by managers' themselves from the beneficiaries. Performance assessment is highly subjective in nature. This further helps the manager know whether an activity should be continued or not. Reporting of impact created by a CSR activity is done numerically, for example total number of beneficiaries.

Properties & Dimensions

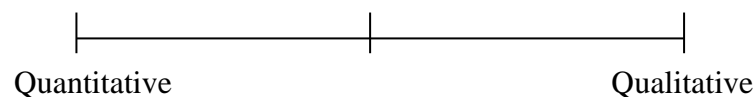
1. Taking Feedback



2. Nature of Feedback



3. Assessing Impact



Consequences

1. Type of impact
2. Continuing/Discontinuing an activity

"... if you take the example of the skill certification as a trainee say you have recruited or rather given training to ten people. Now, the ten people are now earning say for example ten thousand rupees per month that means they are earning one lakh of rupees, ok, so that is the impact in terms of financials. We have put in some money, we have educated them now they are earning money so that becomes our impact. The

other way of looking at impact is how many people stay back with us. Like, out of ten people five people may go somewhere else, so we have lost that you know, whatever, so how many people stay back, that means we have made that impact with them to carry on, stay with us and learn more. That means our learning has been substantial that is why they want to stay here...”

- HR Manager, Hotel 1

“...the effect that it has is mind blowing on whatever you are doing. Like, it’s not; they don’t want your juice, they don’t want your food, what they want is that affection that you show towards them. If you are going to an old age home, or an orphanage it is that affection that you show. That comes out very naturally from them. So, you carry that home, wherever you go...they don’t have everything so there are some things, small-small things that will affect them. So that is what it is, CSR activity...on the other hand if you for example go to a village, ok and you start cleaning their streets, and they are not cleaning that is another aspect. They will feel it, “Oh! I have not done it, these guys are coming and they are doing it so tomorrow I will start doing it, why do I show a dirty village to someone who is coming.” So the impact of CSR is there everywhere.”

- HR Manager, Hotel 1

“...if I take an example of Skill Certification Centre which is ---vocational training what we give to our people. If I take ten people and if those ten get job after a year and they learn the good practices they imbibe in them and when they go and when they start doing real thing, same thing to others, forwarding it to others, whatever they have benefitted and they give it forward, then I think it is a success. ...if you don’t multiply things I don’t think it serves the purpose...The thing is not successful is when the beneficiary doesn’t think of doing anything else to others...There are two things of doing CSR one is doing it but not propagating it but at the same time I show my people around how to do it. Ok, so may be if I take example of Ts they do not propagate it outside. But within the system yes they have mechanism where they tell...that you have to do it for others so if you don’t do this that is a failure. You will not give this to your the other generation.”

- Learning & Development Manager, Hotel 1

“Through both quantitative and qualitative measures.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“Impact is that, yes we still are in touch with them. Whether there are any other more requirements from their side, it is still going on...we are still in touch with them. We still monitor like you know how are the things going about.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“Because when we finish your CSR for a year, you need to prepare a report. CSR report, like what are the risks that I faced; what are the challenges that I faced in getting the entire CSR project in handling then what were the actual beneficiaries of this CSR project that we undertook; and how much cost we incurred in terms of money, how much expenditure, how much was the allocated budget, how much we managed to spend, how much is the amount which we couldn't spend, what are the reasons for not spending the amount. So then we prepared a project report which was submitted to the CSR Committee.”

“After you finish all the CSR projects, laws mandate that you prepare a CSR project report which the Board will have to give it in the Board's report. That standing report of the company. So as per our CSR policy we will give a quarterly report to the Committee of the activities which are undertaken by the company in pursuance of that CSR project which we have handled. So quarterly reports were submitted to the Committee like who are target beneficiaries, what is the level of achievement of the project that we have taken because there were four institutes all together so it was not possible to complete all the stages in one quarter...The CSR Committee reviewed the quarterly report and submitted to the board.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“Yes. Yes. We do take their feedback. But nothing has been given in writing. They have just given us some thanks giving letter because whenever we have asked them we want feedback they have just given a thanks giving letter to convey their gratitude. But nothing in writing as such. We have not framed a questionnaire or something like that.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“Feedback, we take it but not regularly...”

“When we interact with them, we get the feedback. This time they were very happy, because none of the organizations that went do such activity so we did it very differently, so they liked it.”

- HR Manager, Hotel 4

“Impact is good, like when we went it’s the togetherness which I feel has got a lot of people in to that so they (employees) were very happy to see that such people are doing such activity. They were very very happy. In fact they would like to say that; “Every monthly you do it sir, we will come”. That impact which I can say that I got.”

- HR Manager, Hotel 4

“Mostly on the need base. It's your emotional call. There cannot be further formal assessment. Many companies do it and it's foolish. Tomorrow you know your vicinity well and you know that system that tomorrow you go to the school and they tell you that there are no computers available and you see there are no computers, no questions. You just do it. Don't tell them I will make your assessment, how many people will need. Even if a single student is benefitting we will do it.”

“We don't want to assess the impact. We want to just respond to it and forget. As long as you know there is a requirement and you are doing it for you fulfilment of that requirement is itself an impact.”

- Director, Manufacturing unit 3 (IT industry)

“...we have a formal process whereby at the end of every financial year we take feedback from say the headmistress or the head of the institution as to how she found whatever we have done, if it was useful, if we should continue or not continue and in that feedback form we also ask her to recommend what are the new things that they would like us to do if there is something more. And then we talk to them about, see this is what is feasible; this is what is not feasible so this is made clear right at the beginning. And then we start.”

“...right now the only thing we are doing to assess impact is take the stakeholder feedback, which we do as I told you at the beginning of the financial year...purely subjective.”

- HR Manager, Manufacturing unit 3 (IT industry)

“So for me to just to hear these kind of stories, this is just one but we have boys who have been working in hotels now who are supervisors. So when we have these functions, we also call everybody from the first, second, third batch. So that’s I think an achievement which is much bigger than your bonus.”

- Learning & Development Manager, Hotel 3

“...impact assessment is whatever results are coming out...I need to see how many people I have translated to that music (referring to a CSR initiative). If there are six people can it translate to twenty people. That will be impact assessment.”

“We are doing for building the livelihoods only. Assessment is with that how many people are converted into the number.”

- HR Manager, Hotel 2

“...It will be smoother, right. For a simple fact when you put engine oil in engine your car starts working smoothly...Maybe I will not be able to judge this completely or measure it completely but the smoothness or how effective it is I will be definitely able to judge whether it is working or it’s not working.”

- Learning & Development Manager, Hotel 1

5.11 CATEGORY 7: FACILITATING

Definition: refers to the processes integral to managers and top managers, more specifically their past experience and values; and how they manage the relationship with the stakeholders – employees, beneficiaries, partners.

Consequences

1. Managing relationships
2. Formulating and implementing
3. Assessing impact

5.11.1 Sub-Category 1: MANAGERIAL ASPECTS

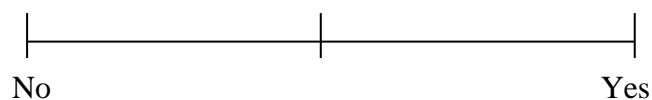
Definition: refers to the intrinsic factors related to the managers such as the past experience, and values that influences CSR decision making.

For the purpose of clarity managerial aspects can be understood those related to:

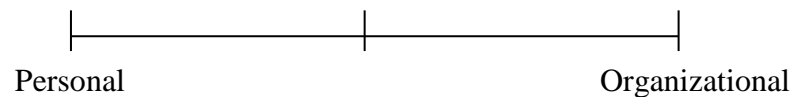
- a) Managers
- b) Top management

Properties & Dimensions

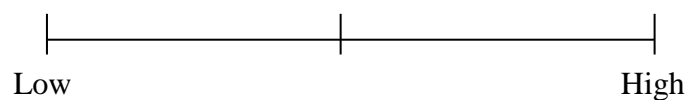
1. Leaning on Past Experience



2. Driven by Values



3. Supporting



Consequence

1. Ensuring alignment

a) Managers

Managers are responsible for implementing CSR activities and take decisions related to the same.

- Managers' learning's' from their past experience influence their current decision making in CSR.

"...earlier in another organization we wanted to refurbish a play area which was not within the premises, it was in a general location. So, we wanted to go there, clean it up and paint it. But then it belonged to another group of people, and they said, "You know it is our place". So, we said, "Ok, it is your place, (laughs) but you are not doing anything about it, we are not asking you for anything, we are just doing it out of our own thing". They said, "no...no", we.... So, maybe it is linked to someone or something, so that may be important to them."

- HR Manager, Hotel 1

"In one of my earlier organizations,...we had done a beach cleaning drive and we announced it and everything, but except for out of fourteen heads of departments only four turned up. So, I reached the hotel first at around seven in the morning, and... ya, we needed some garbage bags and stuff so because of that the purchase manager came, only because of that and gave it to us, then the security manager came because he had to send two security guards with us, and the housekeeper came, ya...the house keeper was the only guy who came because he wanted to come. That's it. We were like four of us on the beach trying to clean a huuuuge area. And I had to go, because I have to go, I wanted to go, I wanted to make that difference so, ya... at that place I felt that maybe people were not that comfortable on a beach cleaning drive or may be basically they didn't want to get up that early. So...ya, this is one example of, things not happening the way you want them to happen."

- HR Manager, Hotel 1

“Previous experience has definitely helped because I have done it myself, certain things...and it is still going on in the company right now...which is benefitting both, the company also and the people also there, ok. So, previous experience, yes definitely it has helped me in understanding why it should be done and what is the outcome of it. So before we take anything, to understand why we have to do, is very important. The objective is very important.”

- Learning & Development Manager, Hotel 1

“See I think long term employment just makes you more familiar with the company culture, more familiar with the processes and the systems, and then of course you are more familiar with the people you work with, so there is a better relationship with them when you are asking them for something. So, I think it’s just that.”

- HR Manager, Manufacturing unit 2 (IT industry)

“...when I was in Bangalore we used to do a wall painting on the streets that has happened because of joining with one association, the NGO when we joined they were doing it so I pulled out my team and we went as in L team and in association with that NGO we did it the whole painting. So they have done it, they have taken permission, they have all done it because they have their own options. Since our organization, we don’t have that link but when tying up with an NGO we can do that.”

- HR Manager, Hotel 4

“...yes that experience definitely helped me, because this Blood Donation and all everywhere we do it, and going to, visiting the orphanage and all, so by this I got to know that what are the requirements, what are the needs, and whatever you can do it for them then they will feel very happy. So with that experience we are trying to do much better every time.”

- HR Manager, Hotel 4

- Managers are driven by both personal and organizational values.

“...the organization already has that what...to give back to the community, that culture that has already been there from long ago, so that is already within the

system. So if you want to differentiate a T company from another this is one of the major things that you would talk about.”

- HR Manager, Hotel 1

“CSR is an important part of every person’s life. It is not that you have to join an organization to do CSR. CSR is even at your home. So...it’s a virtue, or it’s a value that starts from home itself, the only thing is, it enhances when you get into an organization. So CSR is critical because we have to give back to the society where we are in. So, it’s not that you enter a society do your business and move out, it’s not about that. So you have to adjust to what the society wants, it’s but natural that you have to give back, because it is the society that you are actually gaining from. So that is something which I believe in and being a part of the T group also motivates me to look at a deeper angle of CSR, not it being just something that you have to do, but something that you need to do, it becomes a part of your life. It is not that it is a report or it is some ten things that you need to achieve in a year, it is something which we need to do from within.”

- HR Manager, Hotel 1

“...we don’t want to make a big thing out of it that we are doing something. We never announce it anywhere that we have done this, we have done that. It’s only through this Ph.D. that you are doing we are telling you that these are the things that we do...”

- HR Manager, Hotel 1

“...If I didn’t feel that boy was passionate about work, I would have not made an attempt to get an approval for him. But I felt somewhere that that boy has something in him which I can read in his eye or I can read in his mind which I personally felt that given a chance I can make him something more useful than what he is. And also if I am not convinced no matter how good the initiative would be it won’t happen. So, somewhere personal interest plays a major role in this...it should be done whole-heartedly rather than just for the name sake. I can always get somebody, click couple of pictures, big banner behind but if there is no end result to it I personally don’t feel it is a CSR activity...”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“...even a change in a HR manager in an organization can change the/. ...even what religion I follow can also change in to my decision making of in to CSR activities.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“... what is more important to me might not be important to you, because there is again it takes back to your interest if my interest is of say of certain things may be help the poor and needy, but it might not be the case of our next leader. His intent of doing CSR would be something pertaining to may be environment. You know, what I am trying to say, may be control pollution and indirectly lead to a CSR activity. So, it again depends upon what our leaders might of interest is means what he feels would be a greater option of what his personal thinking is.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

“...Now, if I talk about myself...the value which I really follow is my social responsibility. What my responsibility is towards the community, ok. I always believe that whatever I do, I have to do certain things for others. So that bit thing keeps me going with whatever I do for CSR.”

- Learning & Development Manager, Hotel 1

“...a person’s personal value is always, to do good work...Something for the man kind...not only for us for general people also. And this company has also dedicated itself on doing good work for the society. So, it’s very much in line that we are working for some little-little gestures to do little welfare for the society and it is totally in line... The company’s values and individual values the people who work in this company both our values are working hand-in-hand. So, there is never a conflict or there is never an unfavourable situation where you will have a disagreement...”

- Assistant Finance Manager, Hotel 1

“...we have been approached by many orphanage to donate them the food or leftovers from the buffet what we have every day. But again we don’t encourage

that particular activity. Same thing, for hygiene reasons, because food once laid on the buffet for three hours is not a safe food to give it to anybody.”

- HOD, Food & Beverage (F&B) Department, Hotel 1

“CSR, I think that a lot of people are just doing for mileage, now. The real meaning of CSR starts from home...It’s not that you come to a corporate world and then you suddenly realize about CSR...CSR starts from home in the sense it gets ingrained from how your parents have brought you up...Ok, and then when you come to a corporate world yes you get a structured thing to do. Wherein company tells you yes, these are the things you have to do, that time it becomes mandatory. But CSR has to be from your heart. It has to be without any benefits. Not thinking about yourself...”

- Learning & Development Manager, Hotel 1

“...there is no propagation about all these things outside the company. Only people inside the company know this...why do I need to make an ad out of it. So all they are doing is they are using it as a mileage. Ok, they want to market it, this company has never used that for marketing...”

- Learning & Development Manager, Hotel 1

“See, CSR is also as part of our company values, we have seven values in the company; people diversity, integrity and respect, passion for excellence, innovation, accountability and responsibility, social responsibility, and joy at work. So, CSR is one of these values. So, we take it very seriously because all our values are followed seriously in the company. So, CSR is nothing which is extra, it is part of our values.”

- Learning & Development Manager, Hotel 1

“...if it is something to individual’s interest then only volunteering comes into action. If something is not impressing me in any form, then maybe the volunteering does not help unless and until I create a little, you know little story, or little drama around the activity, you know then I can make people volunteer. But if, something is not of my interest maybe I won’t volunteer to do that activity. But yes if

something like I said like to my team, if I create a little drama around or if I pump them up then they might want to try it out.”

- HOD, Food & Beverage (F&B) Department, Hotel 1

“According to us as a company it’s the thought that you know that we need to do something for the community.”

- Resident Manager, Hotel 4

“Be honest. Don't do CSR with any expectation. Then they will stand by you. Never do anything with a wrong purpose. Just do it. Then forget it and enjoy it. You should do it for your own satisfaction. Not for theirs. That is the principle I followed. That's why you'll never see the name of SL anywhere. There is not even a board. There is not even a label that this is done by SL. We are maintaining it. At the end of the day everyone will talk good about us that matters rather than putting a board and then everyone talking loose about you. What matters to you is finally your system trusts you, isn't it that matters to us a lot than all this public tamasha (drama) of inaugurations, putting labels. Someone gives you five thousand rupees one small book shelf and there will be a big board sponsored by N in memory of his late mother.”

- Director, Manufacturing unit 3 (IT industry)

“Someone could spend that time. Sometimes, you reach a level in an organization where you are intellectually very high in society. In society people who give time in social activities are not the guys who have worked at senior level and are highly exposed. Highly exposed people remain into the business stream or work stream and society does not get benefitted. Like good intellectual people were exposed in let’s say top areas. Some of them would give up their twenty five percent of their time for the society. They may not contribute financially but they'll contribute intellectually. You need intellectual contribution too in a society. For example if the school is being run by some old people or genuine people but they have a limitation in running it. They don't have resources they may be able to generate money but they may not be able to have a human capital to run it as a management so tomorrow if you give twenty percent of your time it's like your twenty percent of money, isn't it. So we need to see CSR in a very very broad and in a way that what

society needs. It's your CORPORATE SOCIAL RESPONSIBILITY towards society not CORPORATE FINANCIAL RESPONSIBILITY. That is the main distinction which I believe."

- Director, Manufacturing unit 3 (IT industry)

"I think it's extremely important, extremely important activity for any organization and I think I am very fortunate that I work for a company and maybe that's a reason that I continue to work for this company because I know that it's not only about the joy of coming to and working for an organization that gives you a lot of empowerment, but it is also about what the company stands for and gives back to the society. So even as a T company we do work very closely with our communities and it's a intrinsic part of us, of our day to day work. So I think it's extremely important. It gives me a lot of joy to do whatever we can."

- General Manager, Hotel 2

"...So it's more of, I believe, the blessings that you get from doing this is way beyond performance appraisals and just getting/. So I could have fought saying why thirty percent of my performance doesn't come in my KRA. But that's not the reason I am doing it for. I enjoy doing it. In this journey I have seen, I have met some ordinary people who have turned out to be doing extraordinary things and that's what makes me proud..."

"...for me it's the satisfaction I get at the end of the day. Thinking that yes you know I have made a lot of difference in lot of people's lives. That's what keeps us going."

"...We are not just doing it for numbers, if I had to do it for numbers..."

- Learning & Development Manager, Hotel 3

"We inculcated the TT culture also, the T values. Whatever we have been trained in Ts, the culture, the values, people are very clear what they want. Our values are very strong. It's not like two years back we have opened the company..."

- HR Manager, Hotel 2

- Managers' strong local contacts help them identify deserving beneficiaries, community issues that need attention, and also help them implement CSR activities.

"...there are two-three social workers in surrounding villages. Mostly they only contact me. So what I did basically, I told them that if you have any problem just contact me; because these are the real social workers. They are very sincere people. One is reporter, one is teaching in a school. So whenever I get any request from these people I immediately sign it because I know this is genuine...like the school I know, all Headmistress I know, all Headmasters I know all those people from the schools, Panchayat, I know. So there are no issues basically. Whenever we get immediately I can sign, I immediately talk to them..."

- General Manager - Administration, Manufacturing unit 3 (IT industry)

"...I was involved as the President of VXXX...So I always went around, people were approaching us. It started very informally, people approaching you thinking that at one point contact for V Industries. Then we said if you have to appeal to industry you have to start with yourself first. And that's how we started it."

- Director, Manufacturing unit 3 (IT industry)

b) Top management

Top management is responsible for guiding and ensuring alignment of CSR activities with company policies and laws.

- Related to past experience, top level managers' knowledge also helps in CSR decision making.

"...See, I am working for this organization for the past 14-15 years. I know the mindset of all the people basically. So I know that what type of event I can take up with this people. What kind of amount I will get from this people."

"...Purely because of experience. These type of CSR activities; I know what is there in your mind..."

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...This is something about the perception that the members who are forming part of the Committee they have their own perception...”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“No, I got it. Now just because of experience. See I am in social service from my age of ten, even my father was Sarpanch. So I was in that social environment from the/. at the age of 25 I was the President of the school in my native place. Now I am President of two clubs. Basically I am aiding these clubs, these are purely in social responsibility. You won't find any name, no newspaper article, no photograph, nothing. But every month we spend from our pocket. That culture we have. So that's why I know basically who are fake and who are real people...”

“...This is purely based on experience. You give me any document I'll tell you whether this is fake or not.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...what I feel about CSR is based on my learning is that you always learn from anything that you have done in the past...What I feel now is start small and scale it up. It's easier. You can have a vision...If you try to start very big at times CSR it could fall flat and it would be with gestation period will be way too long. I think it's better that we start small and then scale it up. We also learn as we go along. It is ways that we can maybe change path and direction as you know we move ahead.”

- General Manager, Hotel 2

- Top management ensures that CSR decisions are in alignment with corporate policies and legal requirements.

“Like I'll be planning the entire CSR activity for the hotel in consultation with GM. As the General Manager of the hotel he has to see whether all these activities are falling into the company platform. What are the broader guidelines given to us, it should fall in that...”

- HR Manager, Hotel 2

“...So likewise we prepared a report based on all this and we presented it to the CSR Committee. The CSR Committee reviewed it and based on their

judgement...they selected a few ones. Out of those nine which we visited they selected four which we thought that are genuine ones. They analysed all the documents. In the agenda papers we circulated all the documents that we collected from the organization; their registration certificates, their by-laws. What they are into, what is their objective actually and now based on that four institutes were selected who actually required some equipments or some material which was/."

- Company Secretary, Manufacturing unit 1 (Chemical industry)

"...the Committee helps evaluate it very thoroughly...the company has based on the reports that we have prepared thoroughly gone through those reports...In every quarterly meeting the Committee used to take review of where is the survey going on because the survey was conducted throughout the year. It was not completed in one go per se. We had to visit because everybody was not, everybody gives a different time for us so based on that we had prepared two-three survey reports so Committee has analysed all those reports. They used to monitor themselves, the Board members..."

- Company Secretary, Manufacturing unit 1 (Chemical industry)

- Senior managers also support and guide managers responsible for implementing CSR decisions.

"Ok, facilitating would be first and foremost of course support from the organization, from the central level. Support from the managers as and when we need it. Support from the employees in terms of volunteering. These are the three cases of support."

- HR Manager, Manufacturing unit 2 (IT industry)

"Corporate Office, without their support this would have not gone ahead. So, right up from...the Vice President, this was his brainchild. So you know support was there. I had a free hand in doing it plus...the Area Director at that time, who's been extremely helpful with whatever thoughts I have put in. We have done a lot of different things out here...it was all accepted...So I think from support point of view it's just been a God's blessings and a fabulous journey."

- Learning & Development Manager, Hotel 3

“...most of our Board members were very very cooperative...they were really supportive in what we were doing...they actually helped me in giving me their own inputs; like this can be done in this way, this can be done better this way, you can go in this way. So I was continuously monitored by them also and they also gave their inputs...”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“CSR Committee was very helpful, because I used to get guidance from them. They used to continuously monitor us, whatever we are doing. They used to give their inputs, what we can do better. So that was also a help. CSR Committee’s help and guidance was one of the things that helped me a lot.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“The CEO plays a very important role, in terms of high interest levels. CEO takes personal interest in all the CSR activities. He is also a part of the CSR Committee, so right from the shortlisting of the project to the approval and implementation he has a crucial role. Their enthusiasm and interest and guidance are important factors for successful CSR activities.”

- Company Secretary, Manufacturing unit 4 (Automobile industry)

“See, factors that may hinder or facilitate would be more or less, a) the willingness to do something, out of the way from my normal job. You know that I have that open heart to give it back to the community or you know that nature in me or that inner myself should agree upon doing it. Hindering would be again it is not that I can leave back everything and just concentrate on doing CSR activity. We have set of professionals who are doing this in the company and they direct us and that is how we act upon it. But every assignment what we get from them it is never I have never felt that it has taken away a lot of my time or you know I am putting in lot of my efforts unnecessarily doing that particular thing. It has always motivated me to do that because end of the day it is not harming me in any way, I look at it in that way that it is not harming me I am only gaining out of it.”

- HOD of Food & Beverage (F&B) Department, Hotel 1

- Top managers are knowledgeable decision makers, in the sense that they have past experience - are familiar with local issues and have strong local contacts.

“So we also have a lady member in our Board...and she has a huge amount of experience in education and such social connects, need not be exclusively CSR but social connect so that’s why she really helps us a lot in translating what we want to give to the Board.”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“...we have our Directors, three of our directors are well entrenched in Goa, they are Goans. So, they have their own connects to different social organizations...”

- CEO & Executive Director, & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

“...They (the Board members) have the wide experience...”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“...Since he is from the TTM he is having wide experience, ok so they do the basic guideline which CSR to be taken on priority; because he worked in Jamshedpur. There also they have CSR committee so he gives the guideline.”

- HR & IR Manager, Manufacturing unit 4 (Automobile industry)

“It gives you a background. Now for example I am in GXX, I was a Director for a long while and when we used to call these there used to be many NGOs...”

- Independent Director & CSR Committee Member, Manufacturing unit 4 (Automobile industry)

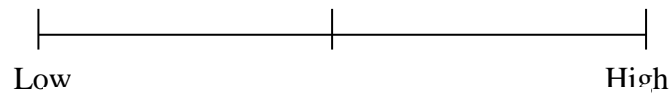
5.11.2 Sub-category 2: Managing Relationships

Definition: refers to the management of relationships with stakeholders, particularly with employees, beneficiaries, partners, top management.

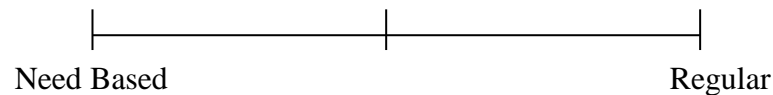
The sustainability factor also ensures prolonged relationships.

Properties & Dimensions

1. Trust



2. Keeping in Touch



Consequences

1. Continued association
 2. Building prolonged relationships
 3. Ensuring sustainably
- Managers keep in touch with their beneficiaries and partners.

“...What I do, once in a year I visit the nearby schools, Gram Panchayat, some small organizations. Just to see their problems, how these organizations work, what are their needs. I just note down. No promise, nothing. Whenever I have money, whenever I feel like, that I can do something, then only we can/. Then I ask them to give their proposal, exactly what is your requirement and accordingly we help.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“See, relationship maintaining is as such nothing but we can talk with them whenever we go, that is it. We can tell them if we can provide anything please let us know if as possible we will definitely help. That cordial relations always will be there...That orphanage we go, we go quarterly or monthly, but one call as soon as they understand that L is coming so they will tell us before I ask what they require they tell us they need. Last time they told us they need oil, they need atta (wheat flour), they need this that so we purchase everything, out of that we have extra purchase other things also. So that cordial relations is always there.”

- HR Manager, Hotel 4

“Well, I think relationship management is very important and our HR is actively involved in that. So they keep in touch with these people, we have liaison people, liaison managers who are actively involved and they are from the local community where they would know what’s happening around, the team getting engaged, so I think their relationship is very strong. Our people visit the school here and ensure that we take regular rounds, check with the teachers what’s happening, the local community, Panchayat etc. we are in touch with people. Most of the locals are working in our hotel so obviously it is very clear that if something happens in the village, we would know, the HR would track it, support it. So if it’s a good thing that obviously we’ll establish a contact with them and we approach them. They also tell managers if we could do something for them.”

- Resident Manager, Hotel 4

“Phone, I meet them, sometimes we go out for lunch, dinner, I take them out. We call them for the VXX meeting sometimes, to understand their problems. Just to understand, no promises.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“First of all it is just a matter of keeping in touch with them, of keeping them informed of what we can do of taking their feedback you know it is just a matter of keeping in touch. And also you develop a relationship with the actual people there like the heads, you know. So they know you in the first name basis.”

- HR Manager, Manufacturing unit 2 (IT industry)

“So once in every two batches we do an entire journey across all villages, meet people, you know so we go and meet the priests, it’s basically also a kind of a connection. Otherwise you are only talking to them over phone. So we did this thrice now...”

“So like I said the road trip is one of the reasons we do it, so as to meet everybody who’s been helping us. Whenever we do any functions or anything we make sure that we call everybody. So we did a Christmas Tree in December, we called all the people who have been helping us. So that’s one way of keeping in touch and

basically, all the contacts that we have is more because of our relationships that we have had, or somebody has given another contact so that's how we/."

- Learning & Development Manager, Hotel 3

- Managers continue activities with their beneficiaries/partners, thus forming continued association with them. Beneficiaries too expect the managers to carry out the activity on a continuous basis.

"...We didn't have a list at least at that time. But we started off in a small way by supporting them in just a few activities and over the years that has grown up to more activities after we have established a rapport with them."

- HR Manager, Manufacturing unit 2 (IT industry)

"...see one is it is in our calendar, but more than being in the calendar once we do something then there is always that there could be an expectation that you know the yearly event will happen at our place and they, they look forward to an activity, they will say, "Oh, TT is going to come next year also". So we don't want to break that association by not doing it next year."

- HR Manager, Hotel 1

"See, there are always situations in terms of, like I gave you an example of providing training. So that builds up, it's always there. You know it's a give and take. Like you will do this, then they will say can you do this so that is how we maintain that relationship and we don't go to an NGO only once a year..."

- HR Manager, Hotel 1

- Over a period of time trust develops between the managers and the beneficiaries. Trust is a prerequisite for forming partnerships.

"Because our relationship with our employees is very good. They know whatever we are doing for them, whatever activities we are doing for the employees are really good, enjoyable, and it's good for the society."

- General Manager - Administration, Manufacturing unit 3(IT industry)

“No, no. It has not happened. I am getting good support. Because these people are known to me. I get very good support from the Panchs because every three-four months I go and meet them, I call them here. Just listen to them.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“...It's only sometimes, like this orphanage is a girl's orphanage it's run by nuns so...a little scared of sending them out and stuff like that. They are girls you know so their responsibility. Initially we used to try, like find it little difficult to convince them that see we are there, we are taking care of them, but now that we have been doing it for so many years, they trust us. Now, that issue is no longer there.”

- HR Manager, Manufacturing unit 2 (IT industry)

- Sustainability criteria ensure continuation of activities and thus contribute towards building prolonged relationships with beneficiaries and partners.

“...see third party associations are always, it's better to keep current associations than to lose them and make new ones; because when you make new ones you have to work on them and to bring it to where it is...”

- HR Manager, Hotel 1

“I think you have to tell them that we need their support and we here to help them to achieve certain goals. You just have to be yourself, we can't be like the big brother – “Ae (Hey!) I am the TT here, and I am you know big business in this region”...you have to work with them as equal...so I actually said I'll come and visit you. They said, “No, no, we'll come.” Eventually they came here, ok, but I was insisting let me come there. So it's how you approach a situation, especially in the CSR field it shouldn't be, there can't be any big brother, right. It can't be I am teaching you a skill so I am God. You have to tell them that you are capable of learning these skills let's say about skill development, “You are a bright kid, you have it in you.”, rather than saying that, “Hey if it wasn't for me you'd be a school dropout.” So it's how you approach different stakeholders, you have to work on a common ground.”

- General Manager, Hotel 2

“...We did a hygiene and sanitization class then we went there and we donated clothes in November. We gave them a set of clothes. Somewhere in Jan we will go again so if you look at the span it is almost three times a year. So that relationship is there. It’s not that we forget them after doing all this.”

- HR Manager, Hotel 1

“So, if it means that I need to have meetings with our local community, or our Panchayat, or our MLA, or our Minister of Tourism, to drive certain things then I need to have those people on board. Because I can, if I want to keep my periphery of the hotel clean I can’t do it on my own. The easiest thing, for instance I am just grappling with it right now, I can keep my streets clean, I can send someone out to keep it clean but how can I stop people from throwing stuff there. Ok, so I have got three or four restaurants which were across the road, we clean the whole area...Now, I am not going to achieve anything unless I have the key people on board. So those bus drivers who come and park the vehicles there, the small restaurants everyday in the night once they close, shut shop they come and throw all their garbage there in to the moat. I have to attack those people. ..So I have to catch hold of those stakeholders and get them on board. So that’s important.”

- General Manager, Hotel 2

5.12 CATEGORY 8: COMMUNICATING

Definition: refers to the way in which managers communicate with internal and external stakeholders.

It is about how managers communicate with their employees, partners, top management, and the public at large.

“...if we do not communicate properly the results will not come out, ok so I believe communication is very important for CSR.”

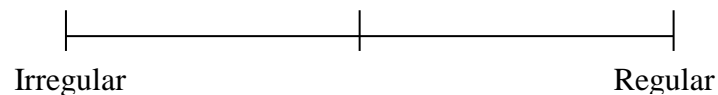
- Learning & Development Manager, Hotel 1

Conditions

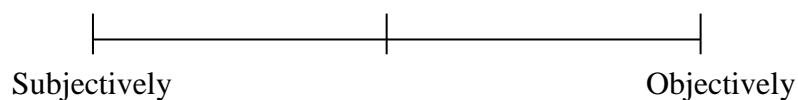
Communication happens throughout the decision-making process in a variety of ways such as formal and informal, verbal and non-verbal, top-down and bottom-up.

Properties & Dimensions

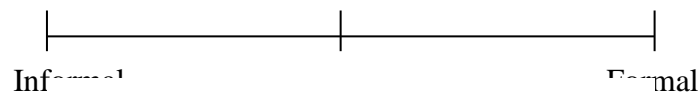
1. Reporting



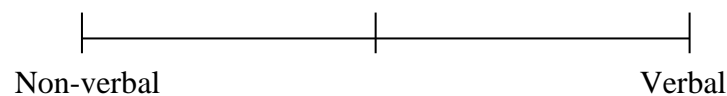
2. Justifying



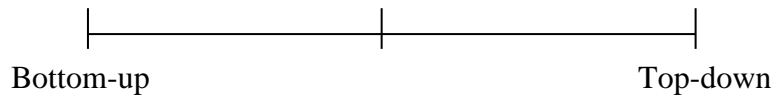
3. Type



4. Nature



5. Flow of Communication



Consequences

1. Justifying
 2. Reporting progress
 3. Encouraging participation
 4. Selecting an activity
- Managers communicate with employees to create awareness, encourage participation, and to convince about decisions on CSR activities. Managers and/or Heads of Departments also lead by example, by participating in CSR activities.

“So I think communication is more about culture building which the TT is very strong on. So it’s not that we are saying that this is what has to be done and you will do it. We can do communication that way as well, but I think communication in CSR has to do more with building a culture.”

- General Manager, Hotel 2

“...So we have meetings every fortnightly. There we decide what is to be done. We send email to each and every employee. And the good part of our employee is that we get maximum participation voluntarily for any activity.”

- General Manager - Administration, Manufacturing unit 3 (IT industry)

“What role communication plays? A major role. Major role, because like I said a person needs to get convinced to do something good and if I have not communicated in a right manner, if I have not communicated the essence of the activity in a positive manner to my team, you know I don’t think so my team can/ will get motivated to do it...”

- HOD, Food & Beverage (F&B) Department, Hotel 1

“Every day we have our daily briefings. Once a month we have departmental meetings, plus as a management we have town hall meetings in the hotel. So these are the avenues where we let people know...”

- HOD, Food & Beverage (F&B) Department, Hotel 1

“Change is happening because more and more people know about it now. Earlier it was only HR who was doing it; now other people also participate.”

“Because information, knowledge was not there. Knowledge was not there plus the people other than HR also/.”

“Knowledge has come because we are speaking more about that, we are talking more about it. We are clicking photographs about it, so people are seeing, you know that things are happening so it’s all visual impact when you see something happening they get interested towards you know doing more, but if they don’t know what is happening around, if you just tell them ok, we did this, so they will not imagine that how it would look, but when they really see the pictures or if it is recorded somewhere and when they see those things, then they get really interested about things and they like to do things, more things and then want to participation more in that.”

- Learning & Development Manager, Hotel 1

“...how do you put the idea across that would gain acceptance...It’s how you portray, it’s all about portraying, show them that this is what it is,... beneficial, then it doesn’t make sense.”

- HR Manager, Hotel 1

“...based on previous CSR activities, there is always an impact on what you have already done, so that becomes a stepping stone to, you know for more participation; because when you participate your photo is on the board, so that obviously is a feel good factor for the employees, so that also plays a role.”

- HR Manager, Hotel 1

“E-news, hotspot, word of mouth, meetings, SMSs, we have a burst, SMS burst system here for general and for front line so all that we communicate...meetings, briefings, departmental meetings...”

- HR Manager, Hotel 1

“In all the communication that we send, our HODs are also kept in the loop. Ok, and especially when you are recognizing volunteers, you are saying thank you or whatever to them, again the HODs are kept in the loop, so that they know which people from their groups are helping out in these activities.”

- HR Manager, Manufacturing unit 2 (IT industry)

- Managers’ communication with partners is related to managing relationships with them. Managers keep in touch with them. Managers also have to convince partners to get work done, as has been discussed in the previous sections under Assessing Impact and Monitoring.
- Managers have to convince those involved in CSR decision making. Emotions too play a role to identify issues, convince the Committee to take decision in favour of a CSR area. Managers communicate with the primary motive of managing relationships with stakeholders.

“Partners is a very commercial word. I would not call them partners. I think they are equally doing the job that we are doing, so like I said, ensuring that they are there, whatever decision is taken is commonly taken and getting their inputs, getting them involved. The whole idea is, you know, getting people involved so they also have a lot of expertise...so that’s basically being engaged and working together. So, it’s not partners-partners.”

- Learning & Development Manager, Hotel 3

“CSR, we do many things out of passion...Even if it is statutory or non-statutory...our commitment toward society. I believe it should be done more emotionally so I haven't found any changes...”

“For us it's emotional bond. For us it's not a compulsion.”

“...CSR is the emotional requirement of the society which you have to respond.”

- Director, Manufacturing unit 3 (IT industry)

“...I think it's a two way communication in terms of what the management expects from our side, what we communicate to the management in terms of CSR, also to the community as to what are we trying to communicate, what is the motive behind the CSR we are doing, what is the community getting out of it. You know, so that communication also is equally important.”

- Resident Manager, Hotel 4

“It depends on what you do. Sometimes you are not communicating very properly it could be misconceived. See the society every village may not be aware about CSR and all those things. They might be thinking that you are trying to bribe someone. There is a risk. Let's say there is a Sarpanch has requested you for something and you are doing something for a village. His opponent group may think that look Sarpanch is doing to prove his worth and show off getting it done from a company which may go against him, he might be opposing it. He may not think it is good for village but he may think it is bad for him. So these are interpersonal conflicts in the local groups. Sometimes our hindrances were good CSR. So many companies may feel that I don't want to fall in to that problem. Let me not. So depends upon the local village, interpersonal relationships. So communication is very important to communicate that you are not going to do something just because your Sarpanch says. Sarpanch has only identified an issue. We are convinced about the issue. So we are doing it. So that communication is important. If you communicate that well, both groups will accept.”

“End of the day you need to communicate that what you are addressing is the social need of the village and not the social need of the village which gives the identity of or gets linked to the Sarpanch or XYZ. So that clear communication is very important. Objective. Your objective is not Sarpanch your objective is society. But sometimes some people, let's say your construction license is pending and you want to do something, that's wrong. You might be miscommunicating it also.”

- Director, Manufacturing unit 3 (IT industry)

“...it is more in terms of convincing other members because first you have a CSR Committee of the Board but that Committee only makes a recommendation. So when the recommendation goes to the Board again, you have to convince other Board members that what you are recommending is satisfactory...”

“...So all our recommendations are based on reasons. Those reasons are justifications. So those reasons have to be convincing and carry conviction.”

- Non-executive/Independent Director & Chairman of the CSR Committee, Manufacturing unit 1, (Chemical industry)

“Communication in the sense we have personal, direct contact with them. That’s the first basis of communication. That’s why we don’t want to do it through websites or telephonic conversations. So it’s a personal face to face communication.”

- Non-executive/Independent Director & Chairman of the CSR Committee, Manufacturing unit 1, (Chemical industry)

“CSR is more of a... it can’t be... it’s not relationship where you... it’s not a business relationship. It’s more of a social relationship. So you have to be more... you have to speak more from the heart, rather than discussing you know, ok if this makes two rupees loss for me, or this makes four rupees gain for me. That’s a business relationship, you have to put your business aside because why, because you are actually dealing with people. You are dealing with people at any point of time so you can’t deal with people with a yes or no. There is no black and white when you deal with people, there are hundred shades of grey in between, so you have to understand those shades of grey and speak.”

“Yes, you have to try to push in the human aspect, rather than the business aspect.”

“Yes, it’s more about soft. That’s why you’ll find most of the Boards today, in fact it’s a mandate all the Boards should have a lady member and the lady members typically are those individuals who have lots of experience in CSR and things like these. It’s basically to get the other dimension...”

- CEO & Executive Director, & CSR Committee Member, Manufacturing Unit 4 (Automobile industry)
- Managers monitor the progress of CSR activity depending upon the requirement, or for regulatory reasons or to follow corporate guidelines. Accordingly progress reports are generated on a monthly and/or quarterly basis.

“...They tell us that as that as part of CSR you have to do one CSR so sometimes they send a mail for some activity, sometimes they tell us what we have to do and they expect some presentation or PowerPoint to the corporate which we do.”

“Pictures, write-up, about how we have done it, what all have been the initiatives. Everything we send it to corporate they upload on our own website, so every month we have to do it...the corporate is very much you can see has the interest to do such activities.”

- HR Manager, Hotel 4

“...we make a report on the number of beneficiaries on a monthly basis.”

- HR Manager, Hotel 1

“Yes, yes, that reporting we have to do every month. How many volunteers, how many beneficiaries, what we have done, how many hours we have put, all that/.”

- HR Manager, Manufacturing unit 2 (IT industry)

“They are constantly in touch with us. We keep reporting what numbers we do, how many people have got in there, and all that. What are the activities and all that. So there is a constant/...”

- Learning & Development Manager, Hotel 3
- Reporting is done to inform stakeholders, to justify decisions, reinforce commitment, provide numerical evidence, and assert continued commitment to CSR and to the local community. Organizations also refer to their past - their history in CSR to affirm their commitment to CSR even in the future.

“That’s what you have to give them a lot of information and data also. So, I have all the lists of volunteers who have volunteered. That is reported anyway every

month. So, all that data is there. All that whatever is done here has to be backed by data.”

- HR Manager, Manufacturing unit 2 (IT industry)

“Ya, definitely. So we have to give them, besides the monthly reporting we have been giving them every year we have to re-do that need analysis of why we are going to these places//You have to justify//Yes, we have to justify. And then budgets of course have to be planned well in advance. And reporting of what has actually has been done, how the budgets have been used, how many volunteering hours, and all that have to be sent on a monthly basis.”

- HR Manager, Manufacturing unit 2 (IT industry)

“...that project report we had given to the Board we justified, we had to give a justification to the Board because CSR Committee recommends a particular amount based on the requirement of the law...If you are not able to meet that allocation the CSR Committee has to give a justification to the Board why it couldn't be achieved. So our own case in the first year we couldn't achieve that allocated amount.”

- Company Secretary, Manufacturing unit 1 (Chemical industry)

“Communication is very important. Over the mails we have to do all this. Not over the phones, over the mails, because end of the day they know that if they do not keep proper track we - Finance or the General Manager - we won't be able to give a reply or an answer to the Corporate and they WILL ASK. They always ask, they will ask. So, communication as per mails are very very important. We do not depend on phone calls for these important cases where we know that corporate is up there daily to ask us at any point of time and corporate can also if they are not convinced with our figures they might also ask us to produce supporting. So, mails are very important. We don't depend on phone calls or SMS. Nowadays even some people just do whatsapp, ok we are not into that...”

- Assistant Finance Manager, Hotel 1

5.13 SUMMARY

Strategic alignment CSR of what with what or the lack of it explains the variances in the decision-making process in CSR across these eight firms. The greater the strategic alignment, the more structured and proactive is the decision-making process in CSR.

Each of the categories that form the substantive theory of managerial decision-making process in CSR is summarized below:

1. In the category External Conditions, socioeconomic conditions and compliance requirements affect the choice of CSR projects to be undertaken.
2. External conditions in turn affect the internal conditions. There are certain key aspects that are considered before formulating a CSR activity, such as Preference to be given to the local community, as the managers have control over the process and also because they feel a sense of responsibility toward the local area where their operations are located. Whatever activity is taken up, including partnering decisions, managers make sure to preserve the brand image of the organization. Managers aim to create as high an impact as possible through CSR activities, be it in terms of the number of beneficiaries covered or the lasting value of the activity. Managers want the CSR activity to be useful for the targeted beneficiaries and seek appreciation from them. Managers occasionally face pressure from political groups, and with the passage of time as the intensity of the activities increase due to mandatory nature of CSR, managers anticipate interference from local power houses. The decision-makers believe in maintaining a firm stand against such forces. Managers try to use the strength of the organization - the core competency, the skills of the employees and other such internal resources to conduct their CSR activities, thus leveraging their strengths.
3. Strategic alignment, as mentioned before, has been identified as the core category. This can further be subcategorized into:
 - i. Approach: approach is associated with the thought process behind CSR. Managers either have a proactive or a reactive approach toward CSR. Over time it is a mix of both, heavily skewed toward the initial approach with which CSR was started. Firms with a strategic approach adopt a proactive stance toward CSR. Managers

believe in mutual development, inclusiveness – the company and the vicinity should develop together. Sustainability of activities is ensured, one-off activities are ruled out. However this is not the case in a reactive approach. CSR is seen as a strategic differentiator amongst those who pursue CSR proactively. CSR formulation and implementation is an empowered process. The top management lays down broad guidelines, managers have to adapt the activity to local needs. Proactive firms, or those having a strategic approach toward CSR, have high ethical standards and follow universal principles.

- ii. Structure: this is about how the approach gets translated into systems, thus leading to actions. Proactive firms have a structured process while those carrying out CSR activities on an ad hoc basis have an unstructured process. Though the process is initiated from the top it eventually shifts to a bottom-up process when localising CSR efforts. The bottom-up process is followed during brainstorming, reporting, consulting and seeking approval. With the entry of regulatory requirements, controls at various levels have been put up through CSR Committees, thus bringing in accountability. Proactive firms assign responsibility to Human Resource Managers as they see CSR as a people oriented process; those acting out of obligation assign the task to the Company Secretaries as they act as a bridge between management and compliance requirements, and those concerned with managing relationships with the local community members assign the responsibility to Administration in-charge. Firms with strategic intent incorporate CSR targets into managers' performance targets either directly or indirectly.
4. Formulation of CSR activities happens under certain other micro-conditions such as democratic decision making style, seeking mutual benefit through activities, resources available with the managers, leveraging strengths, and a flexible approach in selection of activities.
- i. Proactive: First, based on the macro and micro conditions, managers identify a social issue to work toward. Next they identify the beneficiaries. This can be done either through internal or external sources. Internal sources include employees or well informed top managers. External sources include websites and the like. The next question is whether to reach these beneficiaries directly or indirectly by partnering with civil society organizations. This would eventually decide the type of

activity undertaken: direct or indirect. Direct is when the managers engage first hand with the beneficiaries to implement the CSR activity and indirect is when they appoint a third party such as an NGO to do the work for them. The duration of the activity may be either short or long.

- ii. Reactive: Managers receive requests from local community members, which are then assessed. The assessment is based upon the genuineness of the request. Managers' past experience and the level of trust and the strength of the network determine the final decision.
5. Implementing requires cumulative effort. Managers either involve employees in implementing a CSR activity or outsource it to implementing agencies by way of partnering, thus facilitating the process.
- i. Employee Volunteering: The level of employee participation depends on the strength of the employees. Further, managers have to induce participation from employees by using a variety of tactics; thus in practice it is impure volunteerism. In order to encourage maximum employee participation, managers schedule activities at a time and day when most employees are free, support from heads is also sought. The culture of CSR or volunteerism is inculcated right at the induction stage. Managers find young employees to be more active in CSR participation. They further help in increasing employee volunteering by word of mouth. Employee volunteering is integrated with employee engagement, clubbing CSR with HR practices.
 - ii. Partnering: Trust is an important determinant of partnering, based on past association or reputation in the society. Complementary partnering is sought; both the company and the NGO bring with them complementary skills to achieve the common objective. Managers choose to partner when the domain they want to work in requires expert intervention. Secondly, NGOs help the firm in reaching out to beneficiaries. Partnering is also sought to conduct a larger number of CSR activities. Partners are identified either through internal or external sources. Internal sources are employees or knowledgeable managers, while the Internet is the most common external source. Physical proximity is a key determinant of the choice to partner. Credibility of partners is assessed through managers' past experience, their networks – strength of local contacts. The performance of an implementing partner is assessed

for its consistency or inconsistency in completing a project, and accordingly the decision of continuation or discontinuation is taken. It is not just NGOs that the managers partner with, but they may also need to approach the influencers/local power houses to implement an activity. In other cases they may even need to seek approval from the concerned external authorities.

- iii. Monitoring: CSR activities are monitored based on the requirement. Progress is monitored periodically in case of long-term projects, or if the implementer is lagging behind in the task. In case of an activity of short duration, the utilization of the support provided is assessed and reported.
6. Impact assessment is carried out by taking feedback from beneficiaries either formally or informally. Feedback may be objective or subjective, depending upon how structured the CSR process is. Most organizations assess impact quantitatively rather than qualitatively.
7. Facilitating: Managers have to manage relationships with their employees, beneficiaries, and partners on an ongoing basis. There are certain managerial aspects that help in managing relationships and in carrying out the entire managerial decision-making process in CSR.
- i. Managerial aspects: Managerial aspects pertain to both, top and middle level managers. Managers lean on their past experience to take decisions. They are driven by both personal and organizational values. They have strong local contacts which help them identify the issue, reach out to the right partner or beneficiary. Top management ensures alignment of CSR activities with the company's policy, values and compliance with law. They support and guide managers implementing CSR. Top management including the Board members are knowledgeable about local issues which help them contribute toward better decisions.
 - ii. Managing relationships: Managing relationships with employees, partners, and beneficiaries is an ongoing process. Relationship with employees is managed by continuous communication through formal and informal channels. Relation with partners and beneficiaries is managed by keeping in touch – making regular visits, interacting with them, understanding their requirements. Activities conducted for a particular beneficiary group is conducted year on year thus continuing the

association. This continued association also means that the beneficiaries too approach the managers with any further requirement. Consequently, there is some activity happening all the time, and the association is maintained. Over a period of time, trust is developed. Managers focus on building prolonged relationship with their partners and beneficiaries, in order to ensure sustainability.

8. Communication occurs throughout the decision-making process. Managers use formal/informal, verbal/non-verbal ways of communicating depending upon the requirement. The process is both top-down and bottom-up. Managers create awareness about the activity to encourage employees to participate. They lead by example to induce employee participation. At times they also have to convince employees, other managers, partners to make an activity happen or to maintain a relationship. They keep in touch with partners and beneficiaries. Managers also associate emotions with CSR decision making. It is an emotional call for them to select an activity and develop the people in the vicinity. The same soft aspect is used to convince the Committee to take up a certain CSR project. Decisions at the unit level are justified objectively or subjectively. The results of monitoring are reported to the top management. Reporting to the stakeholders serves the purpose of informing them about CSR activities undertaken, reinforcing commitment toward CSR and laws, decisions are justified objectively and/or subjectively, numerical evidence is provided in terms of beneficiaries covered and the like, and the history of the organization is invoked, justifying carrying out a certain CSR activity, and commitment toward CSR.

CHAPTER 6

INTEGRATION OF THEORY WITH RELEVANT LITERATURE

6.1 PURPOSE

The purpose of this chapter is to integrate the theory developed in the previous Chapter with existing and relevant literature, and present a discussion on the same.

6.2 CSR & STRATEGY

Strategy is concerned about how a firm can reach its business goals in an efficient manner while remaining competitive in the market (Ansoff, 1965; Learned et al., 1969; Andrews, 1971; Porter, 1980, 1985; Wernerfelt, 1984; Barney, 1991; cited in Galbreath, 2009).

Scholars argue that CSR is not necessarily an altruistic action, it can have a strategic intent as well (Porter & Kramer, 2002; Vogel, 2005; Husted & de Jesus Salazar, 2006; cited in Preuss et al., 2009).

CSR is accepted as strategically important (Branco & Rodrigues, 2006; Porter & Kramer, 2006; cited in Kim & Scullion, 2013). It helps in gaining competitive edge (Reich, 2007; Porter & Kramer, 2006 cited in Kim & Scullion, 2013). Husted & Allen (2006) contended that CSR should be managed strategically for better results. CSR is considered as a strategic investment (McWilliams et al., 2006 cited in Kim & Scullion, 2013).

Strategic CSR facilitates innovative CSR when the focus is on solving existing problems. Strategic CSR + Innovation = Innovative CSR (Kim & You, 2013).

6.2.1 What is Strategic CSR?

Lantos (2002) cited in Yang et al. (2013) defined Strategic CSR as the involvement or collaboration of companies with the local community to achieve its strategic business goals.

CSR becomes strategic in nature when it is linked with the company's bottom line (Barnett, 2007; Orlitzky et al., 2003; cited in Sharp & Zaidman, 2010). Strategic CSR is about doing something for the society and making money at the same time (Falck & Heblich, 2007).

The emergence of Stakeholder Theory has also positioned CSR as a strategic activity (Dumitrescu & Simionescu, 2014).

Studies have suggested that the processes used for business strategies can be adopted for CSR as well (Maxfield, 2008 cited in Sharp & Zaidman, 2010). However, as Sharp & Zaidman (2010) points out, there are some differences between a CSR strategy and business strategy such as:

- a) The social requirements are infinite
- b) CSR goals are difficult to measure
- c) The social issues taken up as a CSR activity is beyond the firm's immediate control
- d) CSR has an ethical dimension and thus is different from pure profit intention of business
- e) CSR is less important to a company's primary mission
- f) It creates a point of contact between business and volunteerism, thus creating a identity issues for employees and conflicts in the organization

6.2.2 Why Strategic CSR?

There are three motivations for integrating CSR into business strategy (Rangan et al., 2012 cited in Das et al., 2016): philanthropic giving, reengineering the value chain, and transforming the ecosystem.

CSR provides the following strategic benefits to a company (Zadek, 2000; Kuruez et al., 2008 cited in McCallum et al., 2013; Ganescu, 2012): gaining legitimacy, building reputation, mitigating risk, attaining strategic goals of the business, creating value through partnering.

6.2.3 Typologies of Strategic CSR Activities

CSR activities can be classified as (Basil et al., 2009 cited in Srinivasan & Talib, 2016):

- a) Strategic: activities that enhance the value chain or are competitively advantageous.
- b) Responsive: the organization gets involved in common social issues or to mitigate the negative effects of its business activities.

Since different companies perceive CSR differently, their CSR strategy will also vary (Van der Heijden et al., 2010). Organizations use different strategies for different levels of

sustainability (Kogg, 2009 cited in Ganescu, 2012). Managers face a dilemma in choosing the right CSR strategy (Ganescu, 2012).

Ganescu (2012) and Galbreath (2009) suggest a Proactive approach to formulate and implement CSR strategies.

Van der Heijden et al. (2010) has mentioned two major types of CSR strategy:

- a) Pragmatic: it involves articulating principles in terms of clear and achievable goals; the focus is on action. Cultural compatibility, passion of key employees and drive are the success factors for this CSR strategy.
- b) Systematic: it revolves around systems and policies, particularly those relating to quality management. Commitment from managers, able middle managers, systematic way of working, and cooperation are the success factors for this CSR strategy.

Van Bommel (2011) cited in Ganescu (2012) list the following types of strategies in sustainability and social responsibility:

- a) Resign strategy: an organization does not implement sustainability practices due to lack of motivation and resources.
- b) Defensive strategy: is used for particular products or services. Innovation is low here.
- c) Offensive strategy: is used for other categories of products or services. Innovation is high here.

Other CSR strategies include (Carroll, 1979; Wartick & Cochran, 1985; Carroll & Buchholtz, 2000; Fisher, 2004; Sauser, 2005; cited in Ganescu, 2012):

- a) Obstructionist: there is disregard of ethics and social responsibility activities which do not contribute to the bottom line.
- b) Defensive: ethical responsibilities are rejected, self-interest is protected and actions meet minimum legal requirements.
- c) Accommodative: ethical responsibilities are followed, firms are considerate toward stakeholders, but there is no volunteerism.
- d) Proactive: socially responsible activities are pursued actively, the negative impact created by business is mitigated and stakeholders' needs are met.

CSR strategies are also categorized as passive or defensive, reactive, and proactive in the based on the values an organization adheres to (Ganescu, 2012). Reactive firms have low performance standards in social responsibility activities than the standards set by society, while proactive businesses predict future trends and exceed expectations (Maignan et al., 1999; Carroll, 1979; cited in Ganescu, 2012). Reactive firms carry out less CSR activities than proactive firms. Proactive firms are also quick in communicating their CSR activities to stakeholders thus creating a favourable image before any negative news spreads (Wagner et al., 2009 cited in Marín et al., 2012; Ganescu, 2012). Initially companies react to charity requests, but eventually they develop their own processes of evaluation and decision making, thus making CSR a planned activity (L'Etang, 1995).

Galbreath (2007) cited in Yang et al. (2013) mentioned the following four ways of managing CSR strategically:

- a) Shareholder strategy: focuses on benefiting the shareholders and increasing the wealth of an organization. Those CSR activities are taken up which help in increasing the wealth of the organization. This is a short-term strategy, where the larger good of the society is not considered.
- b) Altruistic strategy: organizations' objectives are beyond profit-making; they carry out philanthropic activities in order to do good to society in general and activities selected are as per the requirements/needs of the society.
- c) Reciprocal strategy: is a practical approach wherein the firms recognize that CSR has to be an integral part of strategy in order to survive in the market. CSR practices are tied to the firms' interest, which not only helps the firm and the industry but also society at large.
- d) Citizenship strategy: is viewed from the stakeholders' point of view and takes a broader look at moral issues. The stakeholders' expectations and demands are often conflicting in nature (Sethi, 2003). So, creating a balance in the same is what this strategy focuses on (Galbreath, 2006). This strategy emphasizes interaction with the stakeholders and involving them in the decision-making process; their feedback, concerns and suggestions are incorporated in the corporate strategy.

6.2.4 How is Strategic CSR Formulated and Implemented?

There is no common way of implementing CSR activities; every company discovers the CSR journey through a process of trial and error (Cramer et al., 2004; Cramer, 2005; cited in Van der Heijden, 2010).

Strategic planning is one of the key drivers of CSR (Galbreath, 2010). Research suggests integration of CSR practices into business practices. This requires developing a pro-CSR culture by sensitizing employees (Srinivasan & Talib, 2016).

CSR should be placed at the core of business (Dey & Sircar, 2012 cited in Ganescu, 2012). Integrating CSR in business strategy is key to building a sustainable business (Ganescu, 2012; Marín et al., 2012). A firm can have competitive advantage by having its strategies, competencies, and the CSR activity in sync with one another (Marín et al., 2012). CSR activities should be an extension of a companies' core expertise, beyond its response to local communities' needs (Nanda, 2016).

External and internal environmental conditions need to be monitored and assessed well for implementing CSR effectively (Carroll & Hoy, 1984; Fredrick, 1994; cited in Galbreath, 2010). Information collected from this assessment helps managers make CSR related decisions (Andrews, 1971; Learned et al., 1969; Porter, 1980, 1985; Slater et al., 2006; Veliyath & Shortell, 1993; cited in Galbreath, 2010), by influencing the perceptions and interpretations of senior management (Isabella & Waddock, 1994 cited in Galbreath, 2010).

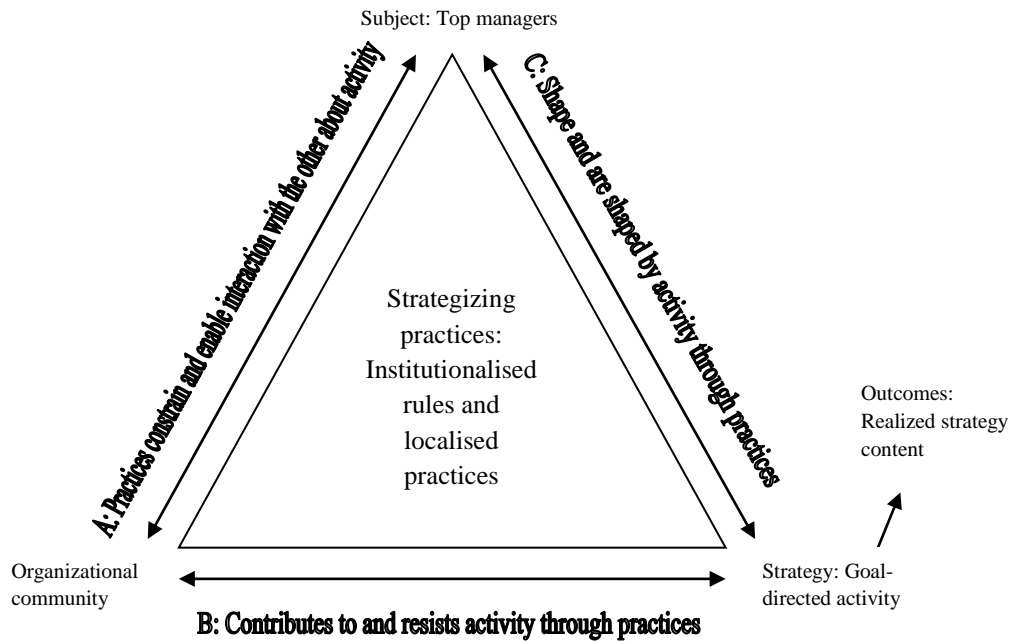
Small and large firms differ in their social responsibility actions (Lepoutre & Heene, 2006 cited in Marín et al., 2012). CSR activities of larger firms are more effective and visible to customers (Brammer & Millington, 2005). Large companies have better systems in place enabling better reach and access to information thus simplifying strategic decision making (Cowling, 2003 cited in Marín et al., 2012).

Implementation of strategically planned CSR process requires contribution and cooperation from various departments (Hitt et al., 1982; Ramanujam & Venkatraman, 1987a, 1987b; Ramanujam et al., 1986; Snow & Hrebiniak, 1980; cited in Galbreath, 2010; Miles et al., 2006). Different departments interact with different stakeholders, and they acquire knowledge which can help in better CSR decision making (Crane & Livesey, 2003; Miles et al., 2006 cited in Galbreath, 2010).

6.2.5 Strategic CSR Frameworks in Extant Literature

The model proposed by Jarzabkowski(2005) as cited in Sharp & Zaidman (2010) (Figure 6.1) revolves around the triangular interplay and reciprocal influence between management and the organizational community strategy; termed as “*strategization*” - the process by which a strategy is integrated into organizational behaviour and culture.

Figure 6.1: Jarzabkowski's (2005) Strategization Model

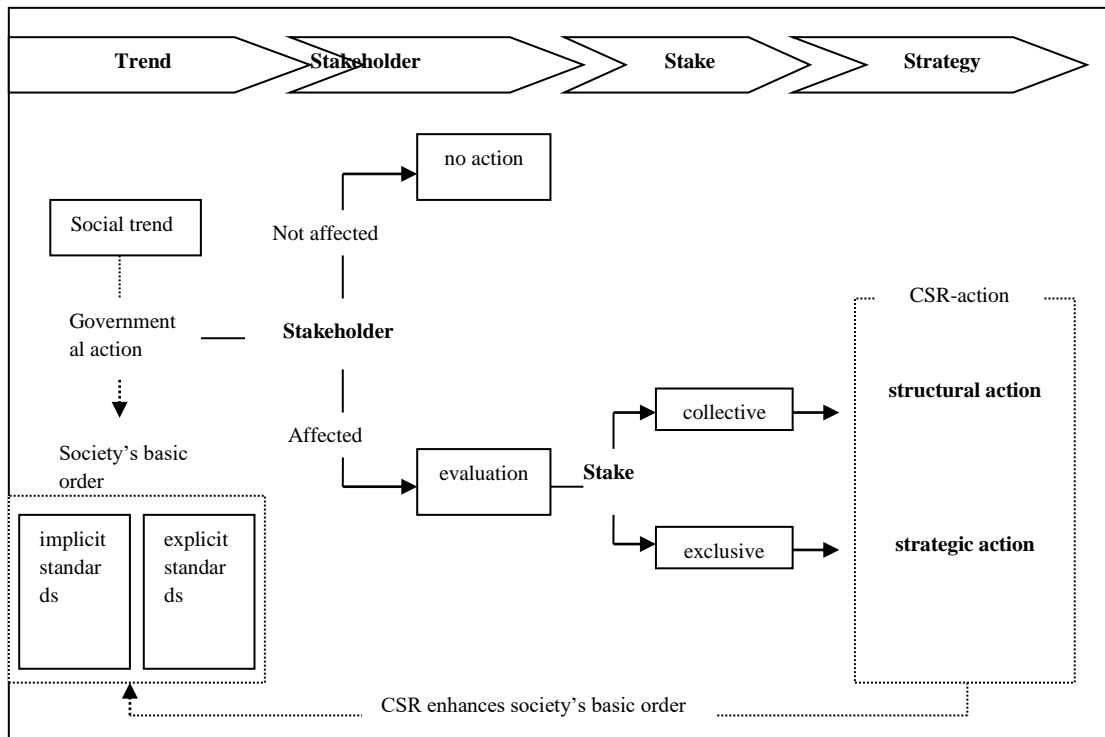


Source: Sharp & Zaidman (2010), pp. 54

This model can be used for CSR processes, as CSR is a goal-directed activity and involves top management and employees, as also the organizational community.

Falck & Heblich (2007) explain how to go about strategic CSR. A company's stake in CSR will be exclusive if there is no competition, else it will be collective. A win-win situation calls for a firm to consider the interest of society and be profitable at the same time (Figure 6.2).

Figure 6.2: Planning Process of CSR Strategic Action



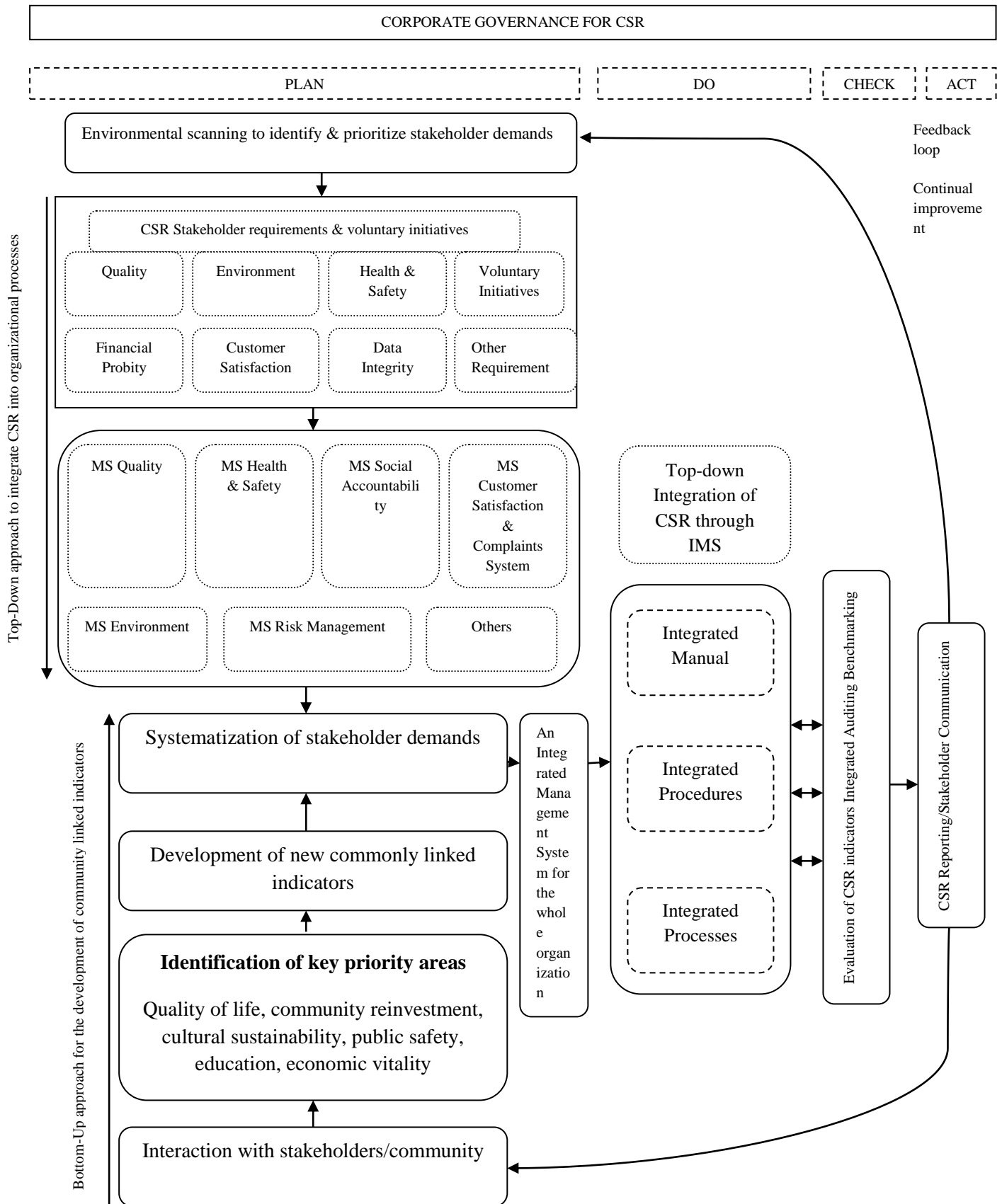
Source: Falck & Heblich (2007), pp. 250

Depending upon what is at stake, an organization's commitment may be individual or collective:

- a) If the company can meet the problem itself, without any threat from the competitor, the stake is said to be exclusive. In such a scenario, the company will gain a first mover advantage and will create a position for itself in the industry and in society.
- b) Collective commitment is sought when the former is too risky and would not give any competitive advantage. In such a case, structural action is taken.

Asif et al. (2013) have proposed a “*top-down*” and “*bottom-up*” framework to better integrate CSR in the management systems, so that CSR can be managed strategically (Figure 6.3). The first approach is about integrating CSR into existing business practices through Integrated Management Systems (IMS) approach. The second framework identifies the various indicators on community related programs.

Figure 6.3: The Framework for the Integration of CSR into Business Processes



Source: Asif et al. (2013), pp. 11

6.2.6 Social Issues vs. Social Responsibility

There is a distinction between social issues and social responsibility. Society expects certain behaviour from companies, leading to the concept of social responsibility. Social issues are variables which are linked with those responsibilities. A social issue refers to those aspects of society, which are not right. Understanding this can determine the CSR strategy (Galbreath, 2009).

Social problems become issues and are acknowledged by the government and managers as issues. A social issue is a collective issue; it exists within a particular context, at a given point in time. An issue is so called as it deviates from the perceived idea of an ideal situation and there should be some solution to correct that deviation (Merton, 1957; Ogburn, 1964 cited in Galbreath, 2009).

In order to integrate CSR into business strategy, social issues should be thought of as strategic issues, and these issues should be identified, assessed and responded to (Andrews, 1971; Schendel & Hofer, 1979; cited in Galbreath, 2009). An issue is strategic if it helps the company meet its business objectives (Ansoff, 1980 cited in Galbreath, 2009).

6.3 CSR & COMPLIANCE

CSR policy has two components, the business case, and voluntary actions (Williamson et al., 2006).

Falck & Heblich (2007) stated that every society evolves with time and its needs, requirements, problems undergo a change. Eventually governments recognize these changes and incorporate them in the laws of the State. But by the time this happens a regulatory gap is created. Companies should fill this regulatory gap.

Public policy acts as a tool of governance (Howlett & Ramesh, 1993 cited in Habek & Wolniak, 2013). Regulatory compliance does not bring about the desired outcome in terms of sustainable development (Williamson et al., 2006).

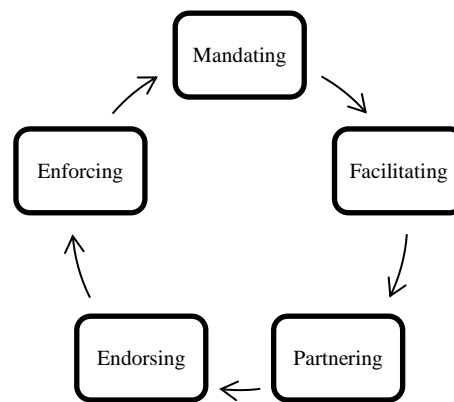
Moon & Sochak (1996) cited in Albareda et al. (2007) was the first to write about the government's role in CSR. The study stated that the government should promote CSR so that the harm caused by the businesses to the society can be reduced.

Not much research is available in India on the government's role in CSR (Atale & Helge, 2014). Western literature on governments' role focuses on differentiation and connections of the various models that would help the government in pushing CSR adoption by the company. The government is deemed accountable for actions toward the society. Research is also available on how governments and companies can partner to create social impact (Willmus, 2003 cited in Atale & Helge, 2014).

Research by Fox et al. (2002), Lepoutre et al. (2004), Nidasio (2004) cited in Albareda et al. (2007) suggest that governments have been taking up new roles in CSR. Atale & Helge, (2014) and Fox et al. (2002, cited in Albareda et al., 2007) state that government has the role of mandating, partnering, facilitating, and endorsing in CSR. The World Bank included a fifth role as well, viz. - demonstrating (Fox et al., 2002 cited in Habek & Wolniak, 2013).

Atale & Helge (2014) proposed a framework for the Indian government to evaluate companies' CSR actions.

Figure 6.4: CSR Evaluation Framework



Source: Atale & Helge (2014), pp. 80

Albareda et al. (2007) proposed a four ideal typology model for the European government: partnership, business in the community, sustainability and citizenship, and agora (*creation of discussion groups for the different social actors to achieve public consensus on CSR*).

European government has taken CSR on priority basis (Albareda et al., 2007). Governments have been encouraging companies to adopt socially responsible and sustainable activities (Aaronson & Reeves, 2002a, b; Moon & Sochaki, 1996; Zappal, 2003; cited in Albareda et al., 2007), thus creating a political relationship with the

corporate and the civil society members (Aaronson & Reeves, 2002a, b; Albareda et al., 2006; Fox et al., 2002; Moon, 2004; cited in Albareda et al., 2007).

Gribben et al. (2001), Nelson & Zadek (2000) cited in Albareda et al. (2007) state that social problems can be solved to a great extent by public and private partnership, by further involving the civil society members.

Joseph (2003) cited in Albareda et al. (2007) elaborated on the soft policy approach by the government wherein the government collaborates and facilitates CSR activities by using soft tools and means with the private sector such as raising awareness.

A country's social, cultural, and political factors affect public policy making in CSR (Albareda et al., 2007). Cultural factors determine whether or not companies are comfortable working with the government on CSR. While European companies have least resistance to working with the government, US companies display the highest resistance (Aaronson & Reeves, 2002 cited in Albareda et al., 2007).

Research does not provide any conclusive evidence on the influence of regulation. There are results both in favour and against. It is widely believed that regulation has a negative impact on businesses, particularly small businesses. Many studies have found regulation to be useful for initiating environment-friendly initiatives (Dechant & Altman, 1994; Henriques & Sadorsky, 1996; cited in Williamson et al., 2006) However, it cannot be said conclusively for large organizations whether regulation influences their behaviour (Patton & Worthington 2003). Fear of prosecution is the main reason why companies comply with regulations (Petts et al., 1999 cited in Williamson et al., 2006).

China has been experiencing a lot of pressure in adopting CSR practices especially regarding environment and labour standards (Cooke & He, 2010). Organizations believe that compliance to legalities is more important than volunteering for social good, indicating that laws still remain the driving force for companies to carry out CSR initiatives. It has been suggested that the carrot-and-stick method be used to get Chinese firms to pay more attention to CSR (Peng et al., 2005 cited in Cooke & He, 2010).

6.4 ORGANIZATIONAL RESOURCES

In order to execute CSR activities, firms must have the necessary resources such as funds (Johnson & Greening, 1999 cited in Wang et al., 2015).

“Decision making invariably involves a commitment of resources, and given a finite quantity of resources, choices to commit and consume them must be taken seriously. Decision making also tends to result in some kind of organizational change, which invariably affects current relationships and future prospects.” (Harrison, 1998)

Keeping resource constraints in mind, firms have to maintain a balance between their economic and social goals (Pearce & Doh, 2005 cited in Galbreath, 2009).

Resources are activities (Porter, 1985 cited in Galbreath, 2009) assets (Dierickx & Cool, 1989 cited in Galbreath, 2009), core competencies (Prahalad & Hamel, 1990 cited in Galbreath, 2009), capabilities (Day, 1994 cited in Galbreath, 2008) and dynamic capabilities (Teece et al., 1997 cited in Galbreath, 2009) internal to a firm.

With respect to CSR it is important to understand the concept of *“resource specificity”*. It refers to the extent to which resources can be leveraged to give benefit to the firm (Rumelt, 1980; Porter, 1985; cited in Galbreath, 2009).

When selecting a CSR activity, a company should consider the long-term effect on the maximization of shareholder value (Jensen, 2002 cited in Vamsy, 2016). Companies need to assess their internal capabilities and competencies in order to achieve their CSR objectives so that the stakeholders can be benefitted (Das et al., 2016).

6.5 CSR – A PR OR HR DOMAIN?

Murray & Montanari (1986), Lantos (2002), Barnard (1938), Andrews (1971) cited in Galbreath (2009) stated that managers and not PR professionals should handle CSR activities, more so in strategic CSR. This is because the primary accountability to stakeholders in respect of the decisions made lies with managers.

There is another section of researchers who have argued that for CSR to be successful, HR managers should be involved in CSR decision making, especially in activities pertaining to community initiatives (Zappala, 2004). HR managers’ involvement should be proactive and should take place early in the decision-making process - in decisions related to defining, implementing, adding value, and monitoring community initiatives (Buyens & De Vos, 2001 cited in Zappala, 2004).

Table 6.1: Possible Corporate Community Initiatives (CCI) Areas Corresponding to HRM Domains

HRM domain	Examples of CCI categories
Management of strategic human resources – HRM as strategic partner	<ul style="list-style-type: none"> • Translation of CCI strategy into HR policies and practices • Coaching of managers with respect to CCI issues • Implementing rather than advising role
Management of transformation and change – HRM as change agent	<ul style="list-style-type: none"> • Balancing organizational and individual needs • Integrating CCI policies and practices into broader organizational change processes • Overcoming barriers to CCI related changes
Management of employee contribution – HRM as employee champion	<ul style="list-style-type: none"> • Using CCI to provide ‘HRM with heart and soul’ • Ensuring CCI practices align with goals to increase employee commitment, motivation and trust • Value employee contributions to broader community
Management of firm infrastructure – HRM as administrative expert	<ul style="list-style-type: none"> • Managing costs of CCI • Delivery of services such as ‘matching donation’ programs • Monitoring success of CCI programs • Dealing with social and legal issues associated with CCI practices • Managing EVPs

Source: Adapted from Buyens & De Vos (2001) cited in Zappala (2004), pp. 198

This brings us to the discussion on why and how the HR function is important in CSR formulation and implementation.

6.6 THE ROLE OF HUMAN RESOURCE (HR) IN CSR

The escalation of CSR has provided a lot of scope for Human Resource Management (HRM) (Lockwood, 2004 cited in Preuss et al., 2009).

HRM can be used as a strategic tool (Storey, 1995; Pfeffer, 1998; cited in Zappala, 2004). HRM when linked to CSR can lead to positive financials (Orlitzky et al., 2003 cited in Zappala, 2004).

Yang et al. (2013) stated that CSR can actually improve all the consequences of HR such as employee morale, loyalty, attracting and retaining the best employees, increasing productivity. Corporate Community Initiatives (CCI) have positive impacts on HRM outcomes such as employee motivation, morale, commitment, recruitment, retention, development, team work (Zappala, 2004).

CSR activities that require employee involvement and HRM are complementary (Caudron, 1994 cited in Zappala, 2004). Zappala & Cronin (2003) cited in Zappala (2004) states that companies are likely to involve employees in CSR initiatives related to community.

The HR function has not had a proactive stance in CSR activities (Preuss et al., 2009). HR is involved mostly for implementation of CSR and is not included in strategic discussions (Albinger & Freeman, 2000 cited in Cooke & He, 2010).

According to HR Professionals in India and China the main obstacle is the lack of realization that CSR is important. In American organizations the perceived obstacles are costs, lack of evidence of benefits, lack of support from top management (Yang et al., 2013).

HRM is not yet a part of CSR decision making, some of the reasons being:

- a) Companies are not giving importance to ethical issues related to HRM (Winstanley & Woodall 2000a cited in Zappala, 2004).
- b) Firms are not taking CSR seriously (Winstanley & Woodall, 2000b cited in Zappala, 2004).
- c) More importance is being given to PR. CSR minus HR = PR (Mirvis, 2012).
- d) Organizations consider CSR to be costly, difficult, and time consuming (McWilliams et al., 2006 cited in Garavan et al., 2010).
- e) Employees are reluctant to participate in CSR activities (L'Etang, 1995).
- f) The interests of public and shareholders differ (Bakan, 2004 cited in Fenwick & Bierema, 2008).

The three main issues in CSR in relation to HR are (Nattrass & Altomare 2002; Willard 2005; cited in Fenwick & Bierema, 2008):

- a) Employees below senior level management do not really understand what CSR is all about.
- b) There is shortcoming in converting CSR principles into actions. This is due to lack of top management or systemic/resource support.
- c) CSR activities are considered to be very time consuming and costly. This perception becomes even stronger when CSR goals are considered different from that of organizational goals.

Human Resource Development (HRD) has a crucial part to play in changing employees' behaviours and organizational values; however organizations have difficulty in understanding this (Garavan et al., 2010).

Figure 6.5: A Typology of HRD Interventions to Address CSR/CS Behavioural Barriers in Organizations

Depth of Intervention Surface	- Ethical awareness programs - Corporate environmental education & awareness	- Communications about CSR/CS commitments & performance - Integration of CSR/CS into HRD activities
	- Ethical leadership programs	-Uncovering corporate values/norms & framing- -Sustainability focused organizational learning - Stakeholder engagement &opportunities for social learning
Deep	Individual	Organizational
	Focus of intervention	

Source: Garavan et al. (2010), pp. 599

Fenwick & Bierema (2008) stated that Human Resource Development (HRD) helps employees in understanding, appreciating, and valuing CSR. HRD has a very important role to play in decoding and implementing CSR practices, since it is essentially related with the development of individuals as well as organizations (Fenwick & Bierema, 2008). Employee buy-in is one of the prerequisites for ensuring CSR engagement (Davies & Crane 2010). Thus, HRD would be helpful in communicating the CSR values and principles and in involving staff to promote employee-related CSR issues (Fenwick & Bierema, 2008).

Yang et al. (2013) focussed on International HR and CSR. Decisions on CSR vary from country to country. Strategic International Human Resource can help a firm “*identify, prioritize, and achieve CSR goals...*”. It helps in achieving CSR goals both at a global and local level.

Table 6.2: CSR and Role of HR/IHR

CSR Strategy	Role of HR/IHR
Shareholder	Providing good jobs through job analysis and job redesign, fair pay, workplace safety, quality products and services in compliance of law and firm ethical codes of conduct.
Altruistic	Nurturing and embracing CSR values in organizational culture, support and provide employee voluntary community service opportunities, sponsorship or match of contributions to charities, disaster reliefs, or social, environmental projects.
Reciprocal	Employee training and development opportunities, partnership with local educational institutions, preventive healthcare and welfare programs, incorporating community services and contributions to larger society in performance review systems.
Citizenship	Demonstrating transparency and accountability on the part of the firm, CSR auditing and reporting as the process of communicating with diverse stakeholder groups, web-based CSR value statement, self disclosure and CSR activities as related to domestic, foreign, and global communities, incorporating diverse stakeholders’ inputs and feedback in CSR strategy development and implementation.

Source: Yang et al. (2013), pp. 53

CSR is linked to employees in two ways; through HRM practices, and employee involvement (Cooke & He, 2010).

Now, we shall move the discussion to a more micro level function of HR, viz. employee engagement and its link with CSR as has emerged in the theory.

6.7 INTEGRATING CSR WITH EMPLOYEE ENGAGEMENT

Employee engagement (personal) was first defined by Kahn (1990) cited in Ferreira & Oliveira (2014) as *“the simultaneous employment and expression of a person’s ‘preferred self’ in task behaviours that promote connections to work and to others, personal presence, and active full role performances”*.

Bakker & Schaufeli (2008) cited in Ferreira & Oliveira (2014) defined Employee engagement as a *“positive, fulfilling, affective-motivational state of work-related well-being.”*

Employee engagement is a recent concept and has gained popularity in the past two decades. (Shuk & Wollard, 2010 cited in Ferreira & Oliveira, 2014). Some organizations view employee engagement as a part of their strategy (Bhattacharya et al., 2008 cited in Ferreira & Oliveira, 2014).

Engaged employees are more productive, and contribute toward a positive bottom line (Buchanan, 2004; Fleming & Asplund, 2007; Wagner & Harter, 2006; cited in Ferreira & Oliveira, 2014). Millennials want more from their work, contributing toward society is one of them (Mirvis, 2012).

CSRs link with employee engagement is beneficial for the company in its early stages wherein the company is trying to develop and strengthen the CSR culture (Mirvis & Googins, 2010 cited in Mirvis, 2012) Companies in their formative years of CSR are reactive in nature. With time they tend to be proactive and that’s when employees are involved in CSR activities (Mirvis, 2012).

Mirvis (2012) has developed a model on how CSR influences employee engagement. The transactional, relational, and developmental aspects help in meeting the needs of the employees. This model is based on the *“psychological contract”* between the firm and its employees.

Table 6.3: Three Models of Employee Engagement through CSR

	Engagement Model		
	Transactional	Relational	Developmental
Company Perspective			
Strategic Intent	HR Management	Socially Responsible Culture	Socio-Commercial Innovation
Intended Impact	Improved Recruiting/Retention	+Improved Organizational Identity/Image	+Enhanced Impact on Business & Society
Positioning	Employee Benefit	Joint Obligation	Joint Opportunity
Participants	Employee Segments	All Company	Full Corporate Ecosystem
Employee Perspective			
Personal Motivation to Engage	Need – What I want from my job	Identity-Who I am “Whole Person”	Purpose-Who I wish to be
Benefits of Engagement	Self-Satisfaction	+ Self Expression	+ Self Development
Personal Involvement	Individual Service	Collective Service	Service + Learning
Key Consideration			
Downside Risks	“Substitutable”	“Total Community”	“Challenging” Employees
Strategic Space	Modest Market for Virtue: Good Enough Value Proposition	Strong Market for Virtue; Compete via Cohesion and Differentiation	Strong Market for Virtue; Compete with CSR Innovation
Stage of CSR	Engaged	Integrated	Transformative

Serving Society	Reactive	Proactive	Leading
View on People	homo economicus	Homo reciprocans	Homo communicans

Source: Mirvis (2012), pp. 97

Transactional approach is at the most basic level, meeting the needs of the employees through CSR efforts. This helps the companies to recruit and retain talent. Under the relational approach the company and the employees commit toward CSR in unison thus creating a CSR culture. Developmental approach is about bringing the company, employees, and the society in sync.

Employee engagement is implemented through employee volunteering also called Company Sponsored Employee (CSEV) Volunteering, Employee Volunteering Programs (EVPs), Corporate Employee's Social Responsibility (CESR).

6.8 EMPLOYEE VOLUNTEERING

Defining volunteering is a complex task (Bussell & Forbes, 2002). Employee participation in CSR is considered to be a sophisticated phenomenon as there are several antecedents (Haski-Leventhal, 2012).

Employee volunteering has been defined in a variety of ways (cited in Rodell et al., 2015):

- a) *“any activity in which time is given freely to benefit another person, group, or organization”* (Wilson, 2000: 215).
- b) *“long-term, planned, prosocial behaviors that benefit strangers and occur within an organizational setting”* (Penner, 2002).
- c) *“extent to which employees initiate and sustain involvement in volunteering activities”* (Grant, 2012; Peterson, 2004b).
- d) *“giving time or skills during a planned activity for a volunteer group”* (Rodell, 2013).

Some other definitions are:

- e) Rodell et al. (2015) defined EV as *“employed individuals giving time during a planned activity for an external non-profit or charitable group or organization.”*
- f) *“a planned, managed effort that seeks to motivate and enable employees to effectively volunteer under the sponsorship and leadership of the employer”* (Mathieu et al., 2004 cited in McCallum et al., 2013).

Employee volunteering is considered to be a strategic instrument (Rodell, et al., 2015). Employee Skills-Based Volunteering programs (ESBV) is a strategic approach toward CSR and this merger is a highly recommended one (Gyves & O'Higgins, 2008 cited in McCallum et al., 2013). A Shortage of skilled employees can adversely affect CSR activities (Kumar et al., 2016).

Through EVPs employees share their time and skill (Srinivasan & Talib, 2016; Cronin & Zappala, 2002; cited in Zappala, 2004).

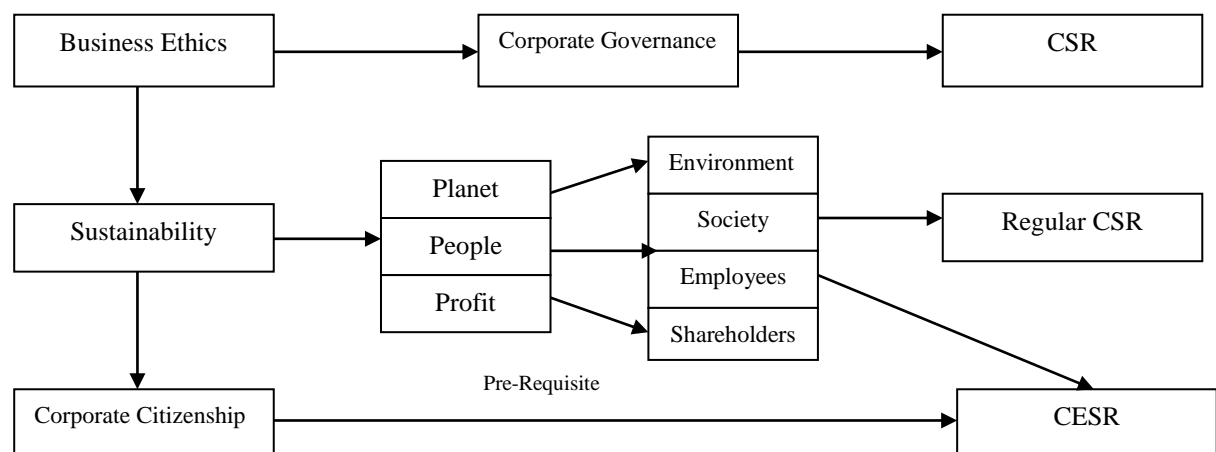
Bussell & Forbes (2002) comprehensively cover the 4 W's of volunteering – “*What, Who, Why, Where*” in order to understand the volunteering market.

Basil et al. (2009) cited in Srinivasan & Talib (2016) states that CSEV is a part of CSR. Employees are one of the key sources of executing a CSR activity (Srinivasan & Talib, 2016). Wood too suggested Employee volunteering to be a central aspect of CSR (Jamali & Mishak, 2007 cited in Srinivasan & Talib, 2016).

Companies in the UK and the US practice Employee volunteering extensively (Brenner, 2010 cited in Srinivasan & Talib, 2016). However, it is yet to get due recognition in India (Srinivasan & Talib, 2016).

Some employers do not support EV as they believe that it is to be done in an individual's personal time and that it compromises on the economic objectives of the organization (McCallum et al., 2013).

Figure 6.6: Basic Framework of CSR and CESR



Source: Srinivasan & Talib (2016), pp. 269

6.8.1 Why do Employees Volunteer?

Research suggests that multiple motives drive EV, it is a complex phenomenon (Geroy et al., 2000; Kiviniemi et al., 2002; Pajo & Lee, 2011; Pelozo & Hassay, 2006; cited in Rodell et al., 2015).

- a) To satisfy their ego (Pelozo et al., 2009; Pajo & Lee, 2011 cited in Srinivasan & Talib, 2016); it helps them increase their skill base, gain recognition.
- b) For altruistic reasons (Pajo & Lee, 2011 cited in Srinivasan & Talib, 2016).
- c) To support the employer (Pelozo et al., 2009; Pajo & Lee, 2011 cited in Srinivasan & Talib, 2016).

The most common reason is that employees want to make a difference in the lives of local community members. Employees feel satisfied having done the activity (Zappalà & McLaren, 2004).

6.8.2 Types of Employee volunteering

There are two types of Employee volunteering (Pelozo & Hassay, 2006 cited in McCallum et al., 2013):

- a) Inter-organizational: is for ad hoc activities, for activities begun by employee themselves (Pelozo & Hassay, 2006), often by meeting the needs of a non-profit organization.
- b) Intra-organizational: volunteerism is designed to support the organizations philanthropic activities by involving the non-profit organization for the benefit of the local community (Pelozo & Hassay, 2006; Porter & Kramer, 2002).

6.8.3 Benefits of Employee Volunteering

Employee volunteering contributes toward 'people sustainability' (Srinivasan & Talib, 2016).

6.8.3.1 For the Community:

- Employees' engagement with the local community leads to the development of social capital (Muthuri et al., 2009; Srinivasan & Talib, 2016).
- Employee volunteering influences the dimensions of social capital; networks, trust, norms of cooperation (Muthuri et al., 2009)

- Social Capital is defined by Adler & Kwon (2002) cited in Muthuri et al. (2009) as *“the goodwill available to individuals or groups. Its source lies in the structure and content of the actors’ relations. Its effects flow from the information, influence and solidarity it makes available to the actor.”*

6.8.3.2 For the Company:

- It helps a company foster a healthy relationship with both employees and local community members (Muthuri et al., 2009; Kim et al., 2010 cited in Rodell et al., 2015). Firms are able to show their local communities how committed they are and it also helps in building a positive internal culture (Gebler, 2006; Geroy et al., 2000; Peterson, 2004; cited in McCallum et al., 2013).
- Employees’ perception of the company’s CSR activities influences their bonding with the company (Gilder et al., 2005 cited in Srinivasan & Talib, 2016; Laverie & McDonald, 2007; Vian et al., 2007; Peloza & Hassay, 2006 cited in McCallum, Schmid, & Price, 2013).
- Further, employees’ identification with the company, followed by commitment to the organization is enhanced; the psychological and emotional association becomes strong (Kim et al., 2010 cited in Rodell et al., 2015). Employees’ psychological contract gets enhanced (Mirvis, 2012).
- The company’s reputation is enhanced both internally and externally, far more than what traditional PR can achieve (Pajo & Lee, 2011 cited in Srinivasan & Talib, 2016). It improves a company’s public image (Basil et al. 2009 cited in Srinivasan & Talib 2016).
- Benner (2010) cited in Srinivasan & Talib (2016), found in their study that Employee volunteering leads to improved employee skills, morale, productivity, attraction and retention (Basil et al., 2009 cited in Srinivasan & Talib 2016; Jones, 2010 cited in Rodell et al., 2015). Eventually EV leads to a better bottom line by way of productive employees (Srinivasan & Talib, 2016).
- Employees seek meaning in their work and companies need to address this if they want to retain the best talent (Bhattacharya et al., 2008 cited in Ferreira & Oliveira, 2014).
- For CSR activities to be successful, ‘employee buy-in’ is very crucial (Davies & Crane, 2010).

6.8.3.3 For the Employees:

- It has a positive impact on employees' attitude and behaviour toward the organization they are working for (Gilder et al., 2005 cited in Srinivasan & Talib, 2016; Laverie & McDonald, 2007; Vian et al., 2007; Pelozo & Hassay, 2006 cited in McCallum et al., 2013).
- Sieber (1974) and Geroy et al. (2000) cited in McCallum et al. (2013) state the high self-esteem, status security, status enhancement, increased skills and perspective as the outcomes of EVP (Employee Volunteering Program).

6.8.4 Antecedents and Consequences of Employee volunteering

Antecedents of Employee volunteering are individual factors, workplace characteristics, and company-level factors (Rodell et al., 2015).

Consequences of Employee volunteering are personal outcomes, work outcomes, company performance, and external perceptions (Rodell et al., 2015).

6.8.5 Designing and Implementing an EVP

When designing and implementing an EVP, managers need to make decisions on the following (Meijs et al., 2009):

- a) Company commitment: providing company time to employees is an instance of high commitment, whereas merely communicating about EVPs through notice boards shows low commitment.
- b) Program restrictions: restrictions are formed by putting controls such as setting a theme, activities being done under an in-charge.
- c) Encouragement of participation: Simply announcing an opportunity to volunteer is not enough. Volunteers need to be encouraged. Managers may need to pressurize employees through various tactics – social and peer pressure, by seeking support from peers or supervisors, and even through those who are assigned the task of formally coordinating the activities. 'Hierarchical expectancy' also leads to participation. Volunteering might be a "*formal obligation*", a part of job. This leads to implicit encouragement to participate.
- d) Benefits emphasized: For different companies the objective of Employee volunteering might vary from employee skill development, to visibility, to adding value to the local community.

6.8.6 Impure Volunteering

Volunteering as the name suggests, originates from a person's free will. It comes from within the individual. It cannot be mandated (Wilson, 2000; Penner 2002; cited in Rodell et al., 2015; Mirvis, 2012).

But as theory developed in this research suggests, employees need to be encouraged to participate. They will not participate on their own unless nudged by their managers or supervisors. Managers therefore use various tactics to induce employee participation in CSR activities. The dynamics related to this as identified in extant literature are discussed subsequently.

All employees do not engage in CSR, it's a heterogeneous group (Rodrigo & Arenas, 2008 cited in Slack et al., 2015).

Employees feel pressure to volunteer for CSR activities (Zappalà & McLaren, 2004). It is perceived as a 'moral obligation' by employees (Harrison, 1995 cited in Rodell et al., 2015; Cnaan et al., 1996 cited in Bussel & Forbes, 2002). However, once they have participated in the activity, they feel good about the act (Zappalà & McLaren, 2004). The spirit of volunteering is violated by mandating it, thus volunteering becomes an obligation (Cordingley, 2000; Quirk 1998; cited in Zappalà & McLaren, 2004).

Hemingway (2005) cited in Slack et al. (2015) identified four typologies with respect to the employees' attitudes toward CSR arising from their values, viz. Active Corporate Social Entrepreneurs (CSEs), frustrated CSEs, conformists, and apathetics.

Along similar lines Rodrigo & Arenas (2008) cited in Slack et al. (2015) categorized employees into committed, indifferent, and dissident.

Obstacles to employee participation in CSR are usually due to (Slack et al., 2015), lack of CSR penetration in organizational life (Collier & Esteban, 2007 cited in Slack et al., 2015), weak CSR culture (Collier & Esteban, 2007; Duarte, 2010; cited in Slack et al., 2015), and poor communication (Arvidsson, 2010; Duarte, 2010; cited in Slack et al., 2015).

Employees need motivation to volunteer, to sacrifice their time and for this they need to be supported by companies through education, technology, funding, and recognition. (Collier & Esteban, 2007 cited in Srinivasan & Talib, 2016; Mirvis, 2012). However, it can be

contested that employees 'sacrifice' their time because they volunteer during company time (Cavallaro, 2006; MacPhail & Bowles, 2009; cited in Rodell et al., 2015).

Employee volunteering needs managerial supervision, support, and structure to be successful (Points of Light Foundation, 2007c cited in McCallum et al., 2013).

Pajo & Lee (2011) cited in Srinivasan & Talib (2016) found in their study that employee participation can be increased by making employees perceive how important and meaningful the CSR activity is. This can be done by bringing in the relational aspect of volunteering.

Employees, both volunteers and non-volunteers, perceive Employee volunteering positively. Eventually even other colleagues (non-volunteers) start participating in EVPs. As more and more people volunteer, the volunteering culture is strengthened (Gilder et al., 2005).

6.8.7 Volunteer Demographics

In western countries volunteering in general increases with age, and employees who are married or with children tend to volunteer more (Cornwell & Warburton; DeVoe & Pfeffer; Houston; Marshall & Taniguchi; Peterson; cited in Rodell et al., 2015; Bussell & Forbes, 2002; *ibid*, 2003 cited in Gilder et al., 2005; Haski-Leventhal, 2012). However, findings of this study show just the opposite, younger employees participate actively in CSR activities and the volunteering tends to increase by word of mouth.

6.9 PARTNERING

CSR implementation requires effective partnerships (Subramaniam & Gaur, 2016). Implementation of CSR varies across companies, in some companies; a team of employees would carry out the activity, while others would associate with NGOs (Kumar et al., 2016). Businesses prefer partnering with NGOs rather than with governments (Ashman, 2001 cited in Eid & Sabella, 2014).

Non-profit organizations were acknowledged as a significant stakeholder from the year 2000 onwards and how they can participate in CSR strategy in collaboration with the corporate was given attention (Saia et al., 2003; Grit, 2004; cited in Lodge et al., 2010).

NGOs have become more active than ever before, in their endeavour to forge an alliance with businesses to solve social issues (Jamali & Keshishian, 2008). NGOs are considered

to be an important influencer and pressure group for corporates (Guay et al., 2004; Doh & Teegeen, 2003; cited in Jamali & Keshishian, 2008).

The collaboration between business and NGOs is essential to achieve mutually beneficial goals (Jamali & Keshishian, 2008; Eweje & Palakshappa, 2009 cited in Lodge et al., 2010). Partnership also helps NGOs fulfil their obligation toward society (Eid & Sabella, 2014). NGOs should be considered as equal partners rather than mere recipients (Lodge et al., 2010).

Muthuri et al. (2009) found in their study that organizations associate themselves with reputed charitable organizations and those that have the necessary domain knowledge in the area the company wants to work in.

6.9.1 Definitions

“A partnership is a sort of collaboration to pursue common goals, while leveraging joint resources and capitalizing on the respective competences and strengths of both partners” (Jamali, 2004; Nijkamp et al., 2002; Pongsiri, 2002; Widdus, 2001; cited in Jamali & Keshishian, 2008).

Waddock (1988 cited in Seitanidi & Crane, 2009) defined a social partnership as: *“A commitment by a corporation or a group of corporations to work with an organisation from a different economic sector (public or non-profit)...”*.

Businesses are increasingly partnering with NGOs, referred to as *“social partnership”* (Waddock 1988; Googins & Rochlin 2000 cited in Seitanidi & Crane, 2009) or *“cross-sector partnership”* (Selsky & Parker, 2005 cited in Seitanidi & Crane, 2009). Another term used is ‘CSR partnership’ referred to as a strategic alliance between the business and the NGO involving sharing of risks, resources, and skills that benefit both the parties and the beneficiary as well (Austin, 2000 cited in Eid & Sabella, 2014).

6.9.2 Characteristics of a Partnership

The characteristics of partnership are (Seitanidi & Crane, 2009):

- a) Both partners bring in resources apart from money.
- b) Both partners have a common goal - to address a social issue.
- c) The solution to the social issue brings in benefit not only to the beneficiary, but also to the business and the NGO.

Both the partners bring in different competencies. Businesses bring in “*managerial efficiency, technical expertise, creativity, dynamism, and access to finance*” (Osborne & Gaebler, 1992 cited in Jamali & Keshishian, 2008). NGOs have the advantage of “*expertise and knowledge in what is needed to be done in the field, are mission driven, and better able to reach the impoverished*” (Jamali, 2003 cited in Jamali & Keshishian, 2008).

6.9.3 Why Partner?

High reputation (Oliver, 1990 cited in Jamali & Keshishian, 2008), increase in legitimacy (Inkpen, 2002 cited in Jamali & Keshishian, 2008), and the purpose of learning (Arya & Salk, 2006 cited in Jamali & Keshishian, 2008) are the motivating factors for a business to partner with NGOs.

Motivations for NGOs to partner with companies are funding requirements, obligation to solve social issues, lack of help from other sources, and concern for sustainability (Melaville & Blank, 1993 cited in Jamali & Keshishian, 2008).

Husted (2003) cited in Jamali & Keshishian (2008) identified two drivers of CSR partnership:

- a) Centrality: the extent of match between the objectives of the organization and the NGO
- b) Specificity: the extent to which an organization can earn profit through its investment in CSR.

Visibility is another motive behind partnership (Gourville & Rangan, 2004 cited in Austin & Seitanidi, 2012) which enhances reputation (Tully, 2004 cited in Austin & Seitanidi, 2012), public image (Alsop, 2004; Heap, 1998; Rodinelli & London, 2003; cited in Austin & Seitanidi, 2012), and public relations (Milne et al., 1996). Partnership also helps in gaining legitimacy amongst the local community (Greenall & Rovere, 1999; Heap, 1998; cited in Austin & Seitanidi, 2012), especially for high risk industries, and credibility (Gourville & Rangan, 2004 cited in Austin & Seitanidi, 2012). It also increases the chances of funding for NGOs (Heap, 1998; Seitanidi, 2010; cited in Austin & Seitanidi, 2012) for both the parties.

6.9.4 Partner Selection

A partnering arrangement is considered to be very challenging (Seitanidi & Ryan, 2007 cited in Seitanidi & Crane, 2009). Hagen (2002) cited in Jamali & Keshishian (2008)

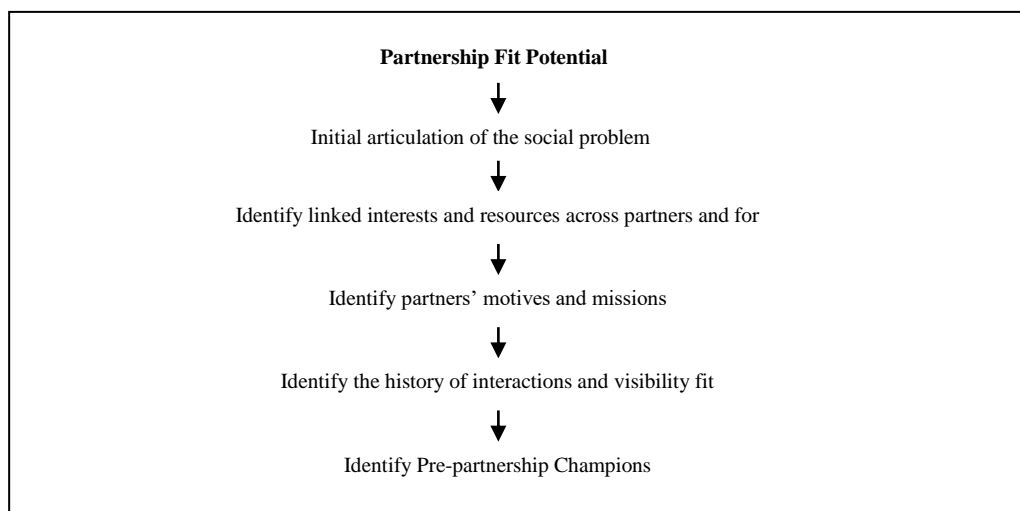
identified success factors related to selection of partners, viz. compatibility, capability, commitment, and control.

Partnership formation consists of the following (Selsky & Parker, 2005 cited in Austin & Seitanidi, 2012): initial conditions (Bryson, Crosby, & Middleton Stone, 2006 cited in Austin & Seitanidi, 2012), problem-setting processes (Gray, 1989; McCann, 1983 cited in Austin & Seitanidi, 2012), coalition building (Waddock, 1989 cited in Austin & Seitanidi, 2012), pre-conditions for partnerships (Waddell & Brown, 1997 cited in Austin & Seitanidi, 2012).

To assess the “*complementarity of the resources*” one should assess the nature of the resources. Resources may be tangible or intangible in nature. Tangible resources include; money, land, facilities, machinery, supplies, structures, and natural resources. Intangible resources include; knowledge, capabilities, management practices, and skills (Austin & Seitanidi, 2012).

When an organization brings forth its “*organization-specific*” resources, this benefits the partnership (Austin & Seitanidi, 2012).

Figure 6.7: Partnership Formation: Organizational Fit



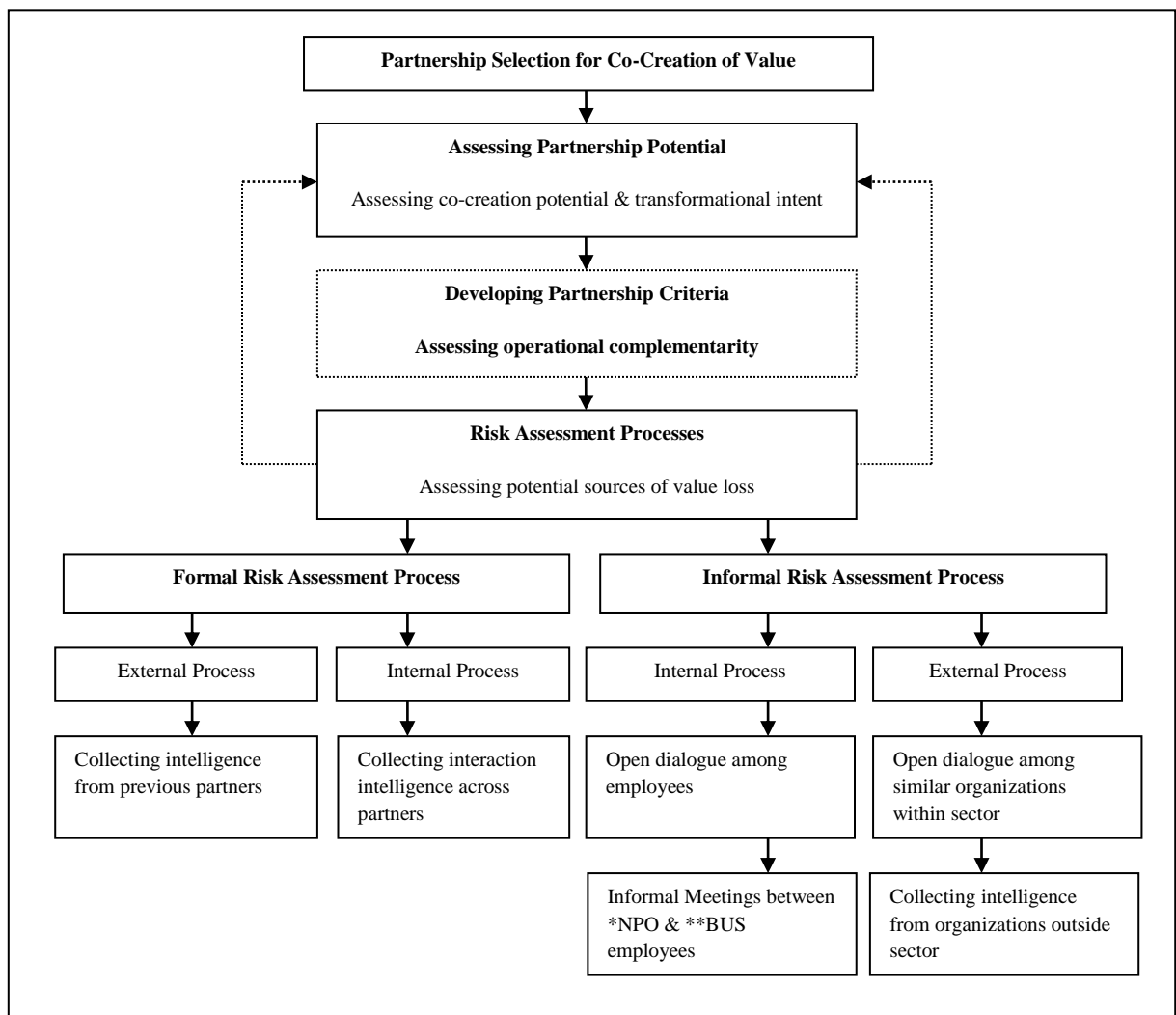
Source: Austin & Seitanidi (2012), pp. 934

The process of selecting a partner may be short or long (London & Rondinelli, 2003; Seitanidi, 2010; cited in Austin & Seitanidi, 2012). The criteria for partner selection include industry of interest, scope of operations, cost-effectiveness (investment required vs. generation of potential value), time scales of operation, personal affiliations,

availability and type of resources (Holmberg & Cummings, 2009; Seitanidi & Crane, 2009, Seitanidi, 2010; cited in Austin & Seitanidi, 2012).

Potential risks are not normally assessed in a partnership (Austin & Seitanidi, 2012). But it is a necessary process especially in case of “*high adverse visibility*”, due to high probability of mass criticism or due to early discontinuation of the partnership (Le Ber & Branzei, 2010c cited in Austin & Seitanidi, 2012).

Figure 6.8: Partnership Selection for Co-creation of Value



Source: Adapted from Seitanidi & Crane (2009) cited in Austin & Seitanidi (2012), pp. 936

*NPO – Non-profit organization

**BUS – Business

6.9.5 Partnership Design and Implementation

Bryson et al. (2006) cited in Seitanidi & Crane (2009) categorised the “*design*” and “*implementation*” of partnership into five areas: initial Conditions, structure and governance, process, contingencies and constraints, & outcomes and accountabilities

Further, such partnerships can exist along a range, from formal (Austin, 2000 cited in Seitanidi & Crane, 2009) to informal arrangements (Berger et al., 2004 cited in Seitanidi & Crane, 2009) between both the parties.

Implementation happens through discrete phases or steps. Googins & Rochlin (2000) cited in Seitanidi & Crane (2009) mention “*critical steps*”: defining clear goals, obtaining senior level commitment, engaging in frequent communication, assigning professionals to lead the work, sharing the commitment of resources, and evaluating progress/result.

Andriof (2001) cited in Seitanidi & Crane (2009) stated that there are four “*Ps*” of partnership: purpose, pact (between both), power (relationships within partners), and process (of partnership of evolution).

Seitanidi & Crane (2009) recognize three broad steps in partnership implementation: selection, design, and institutionalisation.

Identifying “*pre-partnership champions*” is an important step for fit; particularly senior managers who can commit for a longer time and put efforts into developing a cross-functional team (Rondinelli & London, 2003 cited in Austin & Seitanidi, 2012).

6.9.6 Evolution of Partnership

Austin (2000) cited in Eid & Sabella (2014) identified three stages through which the partnership evolves:

- a) Philanthropic: it is the weakest relationship stage.
- b) Transactional: conditional relationship with the exchanges between the partners resulting in mutual benefit.
- c) Integrative: both the partners work together for ethical reasons and economic benefits.

Partnership involves the element of “*politics*”; it is about the “*social relations*” between people (Clegg et al., 2008 cited in Eid & Sabella, 2014). Partnership is further described through two main concepts:

- a) Resource-based view (RBV): the most resourceful partner will have a higher bargaining power in the partnership.
- b) Strategic contingency theory: it refers to a point in the relationship where the power of NGOs diminishes when the businesses determine the future course of action.

Apart from the political dimension, partnerships also have an ‘ethical’ dimension, which further includes the following (Windsor, 2006 cited in Eid & Sabella, 2014):

- a) Outside-In Orientation: is motivated by economic benefits.
- b) Inside-Out Orientation: is motivated by altruistic reasons.
- c) Open System Orientation: is motivated by political benefits.

There can be situations where NGOs have more power, this happens when they possess the expertise – knowledge of the domain (Bennis & Nanus, 1985 cited in Eid & Sabella, 2014).

Eid & Sabella (2014) findings revealed three major themes to explain the evolution of partnership:

- a) Reciprocity: refers to the mutual benefits that both receive from each other.
- b) Corporate constitutionalism: refers to the presence of political dimension in the relationship.
- c) Utilitarianism: refers to the instrumental motivation behind the relationship.

Austin (2000) cited in Jamali & Keshishian (2008) developed the “*Collaboration Continuum*” framework that helps in assessing the stages of evolution of partnership: encompassing level of engagement, importance to mission, investment of resources, scope of activities, interaction levels, managerial complexity, strategic value.

6.9.7 Challenges

Seitanidi & Crane (2009) identified some challenges that managers face in implementing partnerships:

- a) Partner selection: it can either be planned or emerging in nature, or both (Mintzberg & Waters, 1985)
- b) Designing appropriate risk assessment techniques: NGOs take higher risk when partnering with a business. Designing phase is a trial and error process.

Partnerships have a high risk nature, but at the same time bring in high benefits (Hagen, 2002; Horton, 1998; cited in Jamali & Keshishian, 2008).

- c) Experimenting with and adapting agreements: MoU preparation can be a lengthy process.
- d) Objectives: are covered in an MoU
- e) Reporting mechanisms and other systems: it is not two-way, the business having more power.
- f) Managing crises to the benefit of the partnership
- g) Balancing the necessary personal relationships with needs for an on-going organizational institutionalisation: it is a lengthy process or may never be reached.

Berger et al. (2004) cited in Austin & Seitanidi (2012) stated the following problems that can arise between the partners: misunderstandings, misallocation of costs and benefits, mismatches of power, lack of complementary skills, resources, and effective decision-making styles, mismatching of time scales and mistrust.

6.9.8 Success Factors

"The correct partnership is everything." (Weiser et al., 2006 cited in Austin & Seitanidi, 2012).

For a partnership to be successful, there should be a 'Fit', the extent to which both the parties match in their 'perceptions', 'interests', and 'strategic direction' (Austin & Seitanidi, 2012). One indication of fit is the way the common social issue, is defined (Gray, 1989; Waddock, 1986 cited in Austin & Seitanidi, 2012). Higher congruency improves the partnership.

Success factors of a partnership are (Sagawa & Segal, 2000; Austin 2000; The Drucker Foundation, 2002; cited in Jamali & Keshishian, 2008): self-assessment, selecting the partner wisely, match in mission, alignment of values, clear allocation of responsibilities, commitment of resources, open communication, good inter-personal relationships between leaders, mutual respect and trust, monitoring progress against the set criteria.

Samii et al. (2002) cited in Jamali & Keshishian (2008) state the following success factors: resource dependency, commitment symmetry, common goal symmetry, intensive communication, alignment of cooperation learning capability, and converging working cultures.

According to Kanter (1994) cited in Jamali & Keshishian (2008) following are the key requirements for successful partnerships: individual excellence, importance, interdependence, investment, information, integration, institutionalization, and integrity.

6.10 MANAGING RELATIONSHIPS WITH STAKEHOLDERS

Managers have to maintain relationships with their stakeholders; employees, partners, community members. Key aspects and process of managing relationships are discussed below.

6.10.1 Trust

Trust is the *'fabric'* (Caldwell & Clapham, 2003 cited in Muthuri et al., 2009) or the *"bond"* of society (Mele, 2003 cited in Muthuri et al., 2009). It is about the expectations one has from another (Ostrom & Ahn, 2003 cited in Muthuri et al., 2009).

Barber (1983) cited in Muthuri et al. (2009) defined trust as *"socially learned and socially confirmed expectations that people have of each other, of organisations and institutions in which they live, and of the natural and moral social orders that set the fundamental understandings for their lives"*.

Trust can either be thick or thin depending on the level of intensity of the relationships (Williams, 1988 cited in Muthuri et al., 2009).

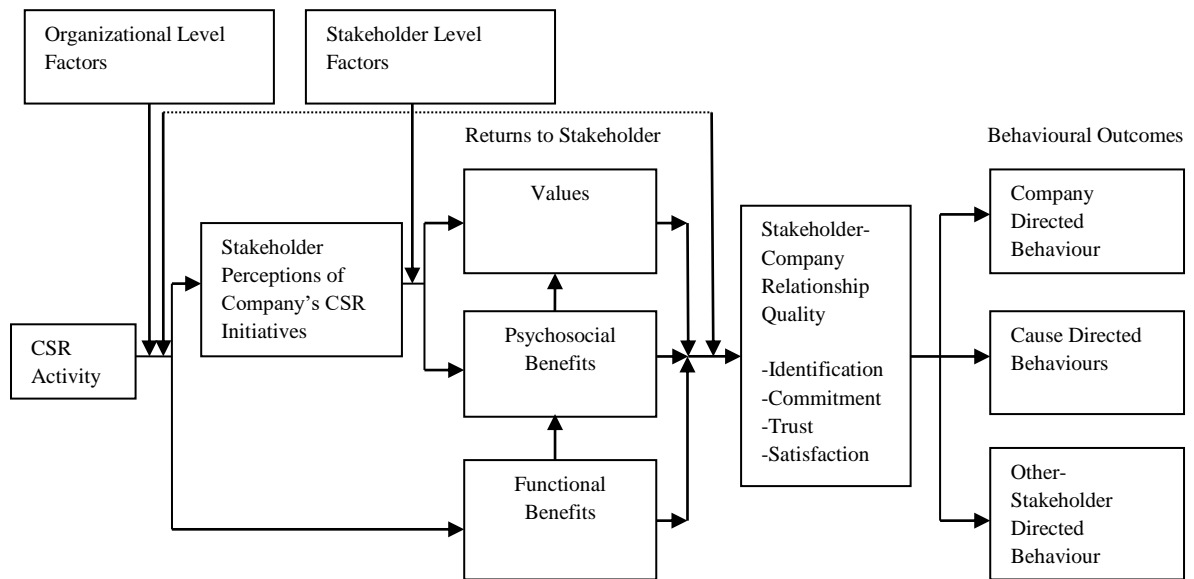
Trust is an important factor in CSR as companies need to prove that they are trustworthy members of the society. Employee volunteering contributes toward this (Lorsch et al., 2005; Matten & Crane, 2005; Moon et al., 2005; cited in Muthuri et al., 2009).

Jones (1995) cited in Galbreath (2009) stated that organizations that harbour healthy relationships with stakeholders based on trust, honesty, and cooperation, are in an advantageous position over others.

6.10.2 The Impact of CSR Activity Upon the Relationship with Stakeholders

Bhattacharya et al. (2009) proposed a conceptual model based on 'means-end chains' and 'relationship marketing' to understand how CSR activities of a firm affect stakeholders in terms of function, psychology, and values, and how this influences the strength of their relationship.

Figure 6.9: A Model for Understanding Stakeholder Responses to CSR



Source: Bhattacharya et al. (2009), pp. 29

Maignan & Ferrell (2004) cited in Bhattacharya et al. (2009) stated that the strength of stakeholders' "*identification*" with the company depends upon the extent to which the company is able to help its stakeholders.

Stakeholders' perceptions of a company's CSR initiatives will vary. However, it is expected that large CSR projects lead to positive perceptions (Bhattacharya et al., 2009). Another factor that influences stakeholder perceptions is the company's motive behind CSR activities, which can be either extrinsic or intrinsic (Batson, 1998 cited in Bhattacharya et al., 2009). Lichtenstein et al. (2004) cited in Bhattacharya et al. (2009) explains that the extrinsic motive would be to increase profits, while the intrinsic motive arises from a genuine concern for the issue at hand.

There are four levels indicating the strength of the relationship between the stakeholder and the company (Bhattacharya et al., 2009):

- a) Identification (Berger et al. 2006; Maignan & Ferrell 2004; Sen & Bhattacharya, 2001) – it is the strongest. It is defined as "*a cognitive link between the definitions of the organization and the self.*" (Dutton et al., 1994).
- b) Commitment (Morgan & Hunt 1994): is defined as "*an enduring desire to maintain a valued relationship.*" (Zaltman & Deshpande, 1992). It involves a "*psychological attachment*". (Gundlach et al., 1995)

- c) Trust (Morgan & Hunt, 1994): is a perception of “*confidence in the exchange partner's reliability and integrity.*” (Hunt, 1994). It is closely related to commitment.
- d) Satisfaction (Crosby et al., 1990; Garbarino & Johnson, 1999): it is the weakest. It is defined as “*an overall evaluation based on the total purchase and consumption experience with a good or service over time.*” (Anderson et al., 1994).

When a CSR initiative provides benefit which is beyond functional value, satisfaction will lead to identification - there is a match between the stakeholder and the company. Initiatives that meet the psychological benefits promote trust and commitment amongst the stakeholders. CSR initiatives that provide only functional benefits will lead to mere satisfaction.

6.11 MANAGERIAL ASPECTS AFFECTING CSR DECISION-MAKING

As per the Upper Echelons theory by Hambrick & Mason (1994) cited Chin et al. (2013) in, background factors of senior managers’ guide their decisions. They form their own interpretations of a given situation in certain organizational setting and while doing this, they use their education, prior work experience, personal values, and other such individual factors.

6.11.1 Past Experience

As per Social Cognitive Theory, an individual’s future behaviour can be predicted from his past behaviour (Avey et al., 2010 cited in Wang et al., 2015). When individuals are directed by their personal attitudes and beliefs, the tendency of such behaviour to recur is increased (Aarts et al., 1998 cited in Wang et al., 2015).

In the sensemaking process, Cramer et al. (2006) states that “*Sense is a continuous process oriented towards placing current experiences (cues) in a frame of reference. That frame is determined by past experiences.*”

6.11.2 Personal Values

Personal values affect managerial decision making (Sousa et al., 2010 cited in Wang et al., 2015). Managers’ personal values influence their CSR related decisions, and this occurs across hierarchies (Swanson, 1995).

There are two types of value-based CSR decision making; self-enhancement (Sagiv & Schwartz, 1995 cited in Wang et al., 2015) which focuses on self-interest, and self-transcendence where reasoning is based on morals (Carroll, 1991). Individuals guided by a self-enhancement value system will have less inclination toward CSR, when compared to those who are guided by self-transcendence values.

Every manager has his or her own social network, and what they observe in their work setting will influence their values too and thus their decisions. Managers tend to behave in ways similar to their peers in respect of CSR investment decisions (Bowman & Moskowitz, 2001 cited in Wang et al., 2015).

6.11.3 Networking

Network implies “*interactions, formal and informal, that connect groups of people*”, who leverage each other’s strengths (Granovetter, 1973 cited in Muthuri et al., 2009).

Networks can be strong or weak, depending upon the length and frequency of interaction and the emotional intensity and intimacy (Granovetter, 1973 cited in Muthuri et al., 2009).

6.11.4 S-O-R Theory

The cognitive aspect of managers can be explained by the Stimulus-Organism-Response (S-O-R) model. It is about how people understand their environment and then take action. Managers are mediators between the environment and their ultimate behaviour by their ability to process information (Partington, 2000).

When a manager feels he/she has greater personal control, he/she can make effective decisions. Personal control is defined as “*an individual’s beliefs, at a given point in time, in his or her ability to effect a change in a desired direction, on the environment.*” (Greenberger & Strasser, 1986 cited in Partington, 2000). It has five of dimensions such as, autonomy, resources, self-efficacy, opportunity, the expected cooperation of staff.

6.12 COMMUNICATION IN CSR

Academicians and businesses have both identified CSR communication as being important. CSR communication helps in reaching out to stakeholders (Maignan & Ferrell, 2004 cited in Kumar et al., 2016).

6.12.1 Communicating with Employees

Due to lack of integration of CSR with HRD interventions, organizations do not invest in education, training, and development in order to make employees aware of CSR policies (Chinander, 2001 cited in Garavan et al., 2010)

When organizations fail to communicate to employees how important CSR is for them and the organization, the result is a lack of shared values toward CSR (Hemingway, 2005; Rodrigo & Arenas, 2008; Caldwell et al., 2012; cited in Slack et al., 2015).

In order to encourage employee volunteering, communication regarding CSR should be clear (Chong, 2009 cited in Slack et al., 2015).

6.12.2 Reporting

CSR communication includes reporting to stakeholders about the CSR activities undertaken by the firm and the location where the activities have been conducted (Kumar et al., 2016).

CSR or sustainability reporting serves the purpose of providing information to external and internal stakeholders about the activities undertaken by the organization in the realm of social, economic, or environment (Habek & Wolniak, 2013).

CSR communication is a topic of interest in research due to a felt need for transparency and creating a trustworthy relationship with the stakeholders (Chaudhri, 2014).

CSR Reporting has increased in recent years (Habek & Wolniak, 2013; GRI, 2011 cited in Chaudhri, 2014). Companies in Europe report on corporate sustainability either in their CSR report or in their annual reports. CSR reporting varies across countries (Habek & Wolniak, 2013).

CSR communication when done properly can enhance a firm's reputation, and deepen trust amongst stakeholders (McWilliams, Siegel, and Wright, 2006 cited in Kumar, Das, and Kumar 2016). Communicating the positive impact of the socially responsible activities undertaken by a firm reduces negativity toward the firm if any (Luo & Bhattacharya, 2009 cited in Marín et al., 2012). Communicating CSR in the right way can enhance the reputation of a firm (Fombrun, 2005 cited in Chaudhri, 2014). Most companies communicate about their CSR activities on their websites.

Wensen et al. (2011) cited in Apparusu (2016) found that companies report about CSR to their stakeholders for reputational gain and regulatory obligation. However, companies do not understand on what should be the content of CSR reporting well – what to include, sensitivity of the information, and ensuring quality.

CSR reporting can be justified through the following theories: stakeholder theory, legitimacy theory, accountability approach, political economy theory. Legitimacy theory is considered to be a major theory in research in CSR communication (Ghosh, 2016).

Governments play a role in promoting, enhancing quality, and dissemination of CSR reporting (Habek & Wolniak, 2013).

6.12.3 CSR Communication in India

The extent of CSR reporting in Asian companies is less as compared to their counterparts in the West. Among the Asian countries, CSR reporting is highest in India (Chambers et al., 2003). However in India CSR reporting is still in its infancy (Ghosh, 2016).

Ghosh (2016) found that companies belonging to the higher deciles group (calculation of the relative emphasis attached to reporting of significant CSR activities, and different levels of reporting of the CSR activities) communicate actively through their company websites, but not many have exploited the opportunity that the web offers completely.

More than 60 Indian corporates report as per the Global Reporting Initiative (GRI) G4 reporting framework. GRI G4 is the most recent version of GRI guidelines. It focuses on being user friendly, improved technical quality with clear definitions, comprehensive coverage of material issues, improved data access. *“In essence, G4 is about enabling organizations to focus, measure, monitor, and report on material issues that truly matter to their businesses and stakeholders.”* (Apparusu, 2016).

6.12.4 Balanced CSR Communication

CSR should be communicated to multiple stakeholders in a *“subtle”, “low-profile”, and “balanced”* way (Chaudhri, 2014). CSR communication should be *“credible”, “informative”, and “engaging”*. Companies might be caught in a ‘Catch-22’ situation i.e. they have to conduct CSR activities but are not encouraged to talk about it in an overtly manner (Morsing et al., 2008).

CSR communication is multidimensional and can be linked from three perspectives (Chaudhri, 2014) as discussed below.

6.12.4.1 Instrumental

Companies should communicate with their stakeholders in a strategic way.

Indeed et al. (2010) stated that CSR communication helps in creating awareness and winning stakeholders' confidence.

CSR Communication has an impact on internal stakeholders that is employees, in terms of organizational identification (Morsing, 2006)

When the CSR information of an organization is spread by external stakeholder members such as the media, the information gains legitimacy and authority and has a positive influence on employees. The impact on employees could be negative if there is dis-identification.

Bhattacharya et al. (2008) cited in Chaudhri (2014) stated that the communication with employees should be open, and clear. Employees should be made aware of CSR programs in detail, provide guidelines, clear doubts, encourage volunteerism, and give feedback.

CSR communication through internet is done to gain legitimacy amongst stakeholders (Hooghiemstra, 2000).

6.12.4.2 Relational

It is about having a relationship with stakeholders based on dialogue, and trust. It includes processes of sensemaking and sensegiving.

Public Relations (PR) is understood to manage relationship with stakeholders (Ledingham, 2003; Ledingham & Bruning, 1998); and PR professionals are therefore supposed to be driving CSR, thus building CSR culture within the firm (Starck & Kruckeberg, 2003). Critics say that assigning CSR responsibility to PR professionals is unethical (L'Etang et al., 2011).

6.12.4.3 Constitutive

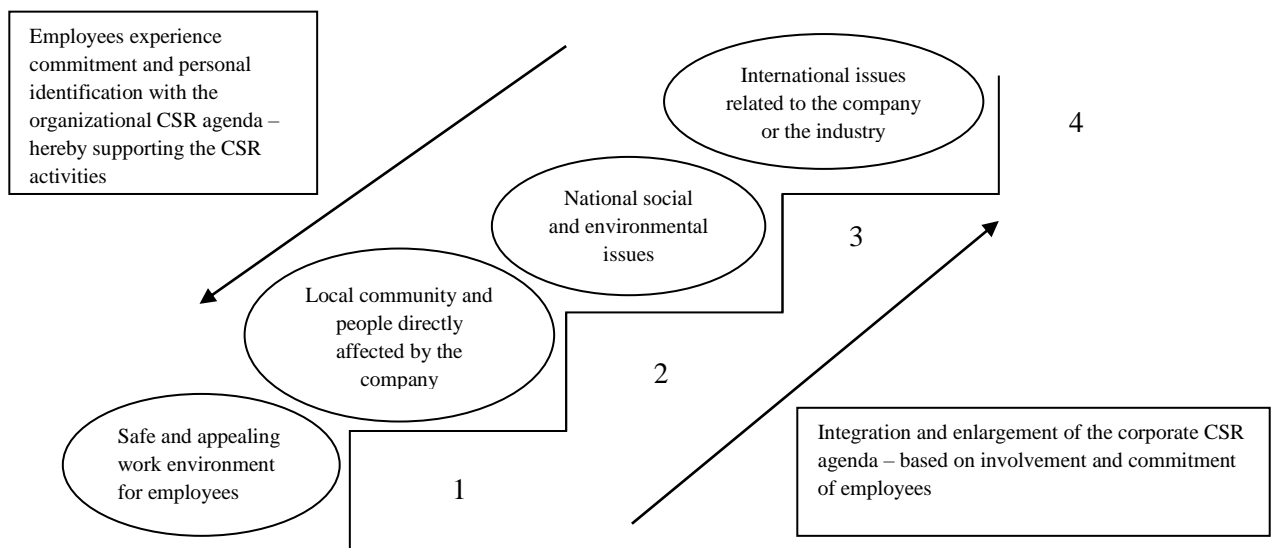
“Organizations are systems of communication and discursive constructions” (Fairhurst & Putnam, 2004; Taylor & Van Every, 2000).

CSR is *“constructed, legitimized, and sustained through communication.”*

Schoeneborn & Trittin (2013) stated that third parties such as NGOs act as communicators on behalf of the organization.

The inside-out approach helps in making organizations appear legitimate. It is about first convincing the employees about CSR activities. Eventually employees will become the ‘champions’ of CSR efforts of the firm (Morsing et al., 2008).

Figure 6.10: CSR Management: ‘the inside-out approach’



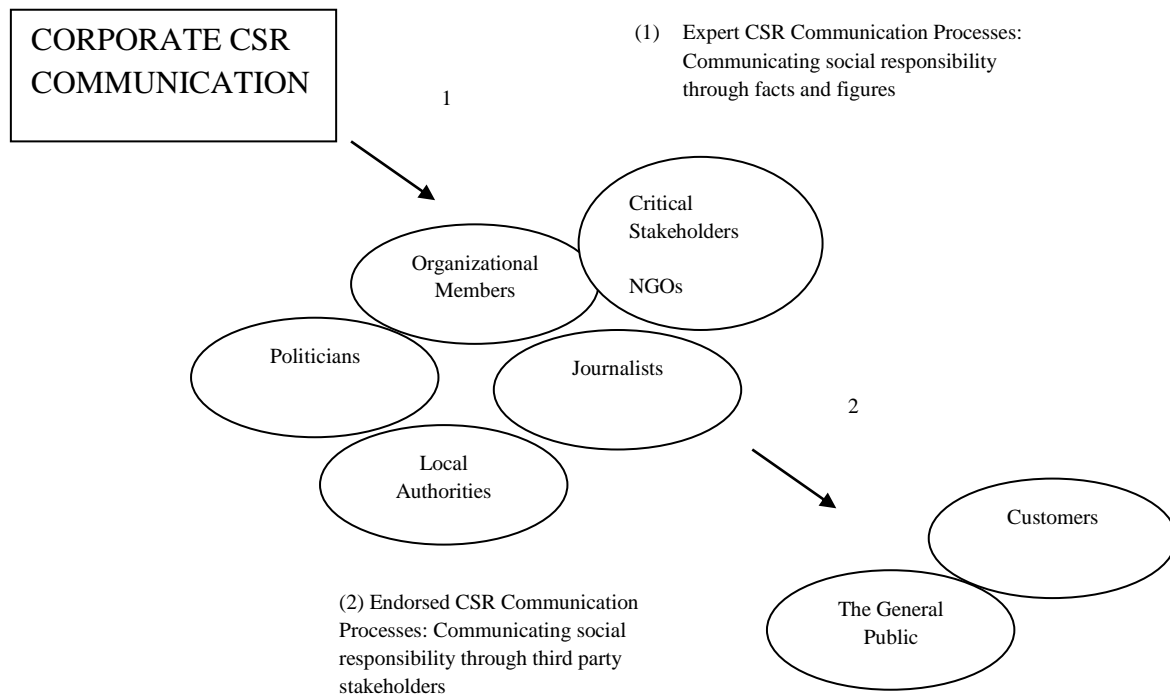
Source: Morsing et al. (2008), pp. 104

Communication with employees happens through the intranet, email, and internal publications (Chaudhri, 2014).

Morsing et al. (2008) proposed two models in order to communicate CSR in the best way:

- Expert CSR communication:** CSR communication is directed toward opinion makers who are knowledgeable about CSR aspects and want to understand what the company has been doing in that regard.
- Endorsed CSR communication process:** the general public tends to believe CSR information when it is received from a third party; companies appear trustworthy.

Figure 6.11: A Model of CSR Communication: Expert and Endorsed Communication Processes



Source: Morsing et al. (2008), pp. 106

These two models can also be integrated to reap strategic benefits. The models are dependent on one another. The content of communication to expert stakeholders should be those that are valued not only by them but also the general public. The design and implementation of CSR communication should catch the attention of the influencers first which they would like to further spread to the public.

6.13 SUMMARY

The theory developed in this research has been integrated with relevant, extant literature has been integrated with the theory in accordance with the concepts and categories, viz. strategy and CSR, organizational resources, the role of HR, employee engagement and CSR, employee volunteering, the partnering process, managing relationships with stakeholders, the managerial aspects, and communication in CSR.

Strategic CSR makes CSR activities effective and efficient. The core of strategic CSR lies in mutual benefit. There are various classifications of strategic CSR, many of them

sharing common characteristics. A company's approach to CSR depends upon its stage in CSR deployment.

Companies try to leverage their internal strengths as much as possible.

Although PR is often given the responsibility of CSR, it is not considered appropriate to do so. HR should be at the centre of it all as it is complementary to CSR. HRD function - a sub component of HRM can help involve employees in CSR activities in a better way.

CSR is integrated with employee engagement to make employees more productive. Employee volunteering is one of the best ways to involve employees in CSR eventually leading to high employee engagement. While employee volunteering is supposed to be by the free will of the employee, employees often feel CSR is an obligation, and thus feel pressurized to participate in CSR activities, resulting in impure volunteering.

Businesses partner with an implementing agency or NGO or some other institution largely to seek domain expertise and to reach out to beneficiaries. Complementary skills are sought. Trust plays major role in creating and maintaining relationships with partners.

Managers' past experience in CSR, their personal values, and networks help in making CSR decisions.

Communicating with stakeholders is critical. A balanced approach is considered appropriate – informing the stakeholders about CSR initiatives without chest thumping. Appropriate strategies can be used to ensure the same. Communication with employees requires both formal and informal approaches.

CHAPTER 7

CONCLUSION

7.1 PURPOSE

The purpose of this chapter is to act as a concluding chapter for the research undertaken, beginning with finding a home for the substantive theory developed.

Further, the section on Concluding Remarks summarizes the broad linkages of the theory with extant literature.

Evaluation of this research is presented against Trustworthiness. Comments by five managers who were research participants have also been provided.

Academic Contribution of this research has been stated, followed by Managerial Implications, agendas for Future Research, and Limitations of the current research.

7.2 THEORETICAL UNDERPINNING

This research has its theoretical underpinning in Deontology. Deontology is an alternative to utilitarianism. Deontology lays emphasis on being moral as a duty to be followed; it differentiates between right and wrong, what people should or should not do; it is concerned with rights and duties. Consequences are secondary, the process matters more than the results, and action is more important than the consequences (Van Staveren, 2007).

The justification for locating this research in Deontology is that the focus of the research is to understand the process of decision-making in CSR and not the outcome.

7.3 CONCLUDING REMARKS

The micro-social processes of managerial decision making during formulation and implementation of CSR activities in a developing country context has been put forward in detail.

The cognitive, linguistic, and conative aspects of managerial decision-making process at the micro level were studied taking sensemaking theory as the base,. The cognitive, linguistic, and conative dimensions of sensemaking process developed by Basu & Palazzo

(2008) are integrated in the substantive theory that has been developed as an outcome of this research.

The broad framework developed by Tyagi & Mallya (2016) for decision-making process in CSR also guides the theory in limited aspects, in terms of linking it with macro and micro factors and the overall relationship of managerial decision making with the internal and external organizational factors.

The theory is also linked with the broader CSR framework suggested by Waddock & Graves (1997), Wood (1991), Carroll (1979) cited in Wood (2010), Schwartz & Carroll (2003), Swanson (1995), Jamali & Mirshak (2007) described in detail in the Chapter on Review of Literature. Further, the micro details of the process explained in this theory fits well in the framework for design and implementation of CSR by Maon et al. (2009). This theory can easily be linked to CSR theories proposed by Garriga & Melé (2004), Klonoski (1991), Windsor (2006) cited in Kraus & Brützelmaier (2012).

Anagnostopoulous (2014) stated that managers act based upon the prevailing situation (external and internal conditions) at the time and the resources available, they try to preserve the image of the company, they respond to social needs, and has also highlighted the importance of trust in managing relationships, and conditional partnering. These aspects are similar in case of this theory as well.

The Stimulus-Organism-Response (S-O-R) theory is applicable here. It helps in explaining how managers think about using resources as per their perceived control. It also comes into the picture when managers try to seek cooperation of employees and other managers for implementing CSR. The extent of freedom they have in taking certain decisions can also be explained by the S-O-R theory. Managers seek approval or guidance from senior managers or the Corporate Office for decisions that are complex in nature.

Personal, organizational and institutional factors also influence managerial CSR decision making (Wang et al., 2015).

Logsdon & Yuthas's (1997) classification of an organization's moral development is also applicable to this study, as different companies have different orientation toward CSR and thus their CSR activities and processes differ. The authors integrate it with CSP by linking it with the stakeholder theory.

Table 7.1: Organizational Moral Development and Stakeholder Orientation

Level of Moral Development	Description	Stakeholder Theory and Orientation	Decision-Making Criteria
Pre-Conventional	Emphasis on self-aggrandizing without regard to others	Self only – others are only a means to one's own benefit or pleasure.	Pleasure/pain calculation
Conventional	Emphasis on negative duties to others, operating within external constraints	Narrow market-based stakeholder relationships, such as with owners, lenders, customers, and employees as required by law.	Peer expectations and social controls
Post-Conventional	Emphasis on positive duties, internalizing respect for others and duty to promote their welfare	Broad range of stakeholders, including market-based relationships and non-market based, such as to neighbours, communities, environmental groups, government agencies, etc.	Universal ethical principles

Source: Logsdon & Yuthas (1997), pp. 1217

7.4 EVALUATION OF THE RESEARCH

In order to ensure the trustworthiness (Lincoln & Guba, 1985 cited in Anagnostoupoulos, 2014) of the research, the researcher ensured:

- a) **Credibility:** refers to the “*confidence in the truth of the findings*” (Anagnostoupoulos, 2014); that the researcher has understood the social world under investigation (Bryman, 2004 cited in Anagnostoupoulos, 2014).
 - The researcher spent considerable time in the field - 15 months - to understand the micro-level phenomenon of managerial decision-making process in CSR. Thus there was ‘**prolonged engagement**’. Prolonged

engagement means to allow the area under study to be influenced by multiple factors (Lincoln & Guba, 1985 cited in Anagnostopoulos, 2014). In this study, the CSR clause under the Companies Act was incorporated in 2013, the field work started in 2015. Thus companies were reacting to this amendment - before and during the field work. The researcher was able to capture the difference in managers' orientation toward CSR (if any) before and after the amendment in the Companies Act. The deep guiding factors were captured well as a result of this contextual change.

- Further, the researcher indulged in '**persistent observation**' of the data which is similar to triangulation of sources; for instance the researcher was exposed to data contained in each interview at least four times; during data collection, twice during transcribing, and the fourth time during coding and constant comparison. '**Triangulation of sources**' was ensured by analysing data from documents as well – both internal and external; thus the **consistency** of data from multiple sources was ensured.

'**Member-checking**' was also conducted to ensure credibility of the research. *"This technique refers to the testing of data, analytic categories, interpretations and conclusions with members of groups from whom data was originally obtained."*(Anagnostopolous, 2014). Given below are the details on the same:

The Executive Summary was mailed to five participants who had a critical bent of mind as per the researchers' assessment, and who would be willing to reflect and respond to the substantive theory developed. Appointment was sought with these managers, wherein the researcher explained the theory to the participants and their opinions were recorded. All the participants were convinced of the practicality of the theory - they agreed with the process unfolding in the real world and them undergoing the same. They were then requested to mail their comments via email. Snippets from their feedbacks are presented below:

"...My comments on the work you have done on researching the subject of the managerial decision making process in CSR is reasonable and credible. I feel you should get an appropriate result from this effort which is a valid

methodology...The outcome of the research is logical and reasonable and therefore appears valid...”

- CSR Committee Member and Board Member, Manufacturing unit 4
[Automobile industry]

“...Your reference and recommendations are quite impressive. ‘Theory of Managerial Decision’ is well defined. (From) Your papers (it is) are evident that you have rightly understood the process, challenges and behaviours of your project...Splendid!...”

- Learning & Development Manager, Hotel 1

“I was happy to note that you have emphasised the strategic planning process required for CSR... Your study is quite comprehensive and will be of benefit to policy makers of CSR...Let me conclude by congratulating you on a well thought out and objective study...”

- Executive Chairman, Chairman of the CSR Committee –
Manufacturing unit 2

“...You have clearly analysed the challenges faced by most organizations right from identifying CSR needs through to implementation and evaluating the impact...Great work, congratulations!...”

- CEO & Executive Director, CSR Committee Member –
Manufacturing unit 4 [Automobile industry]

“...You have done an in-depth study of the CSR decision making process across industries and organization. Your approach to the study was well thought out and the findings clearly elucidated in your presentation...”

- GM - Hotel 2

b) Transferability: refers to whether the findings of the study will hold true in other contexts as well (Lincoln & Guba, 1985 cited in Anagnostopoulous, 2014).

- **‘Thick description’** involves the explaining the phenomenon in detail so that the reader can judge its applicability in different contexts with respect

to “*time, settings, situations, and people.*” Memos, data extracts, the process of conducting the research, even the minute details have been included by the researcher.

c) **Dependability:** refers to whether the findings are rooted in the data and if the results of the study will be same if the same study is conducted by another researcher.

- By virtue of using GTM, the researcher is closely associated with the data. It is therefore, not possible for anyone else to see the data in ‘exactly’ the same way as the researcher, or to code, conceptualize, and categorize the data the same way as the researcher. Therefore any sort of ‘**external auditing**’ is not possible.
- However, the researcher’s research guide reviewed the coding and categorization process at regular intervals. Goa University rules require six monthly progress reports and annual progress report and presentation in which the ‘Faculty Research Committee’ assesses the work of the candidate. The researcher’s use of methodology, and the final outcome of the research, that is the substantive theory has been found satisfactory by the review committee. The Department of Management Studies conducts weekly presentations on every Thursday, wherein the registered Ph.D. scholars present their research work. Here again the codes, concepts, and categories were presented and modifications were made based upon the ensuing discussions and reviews. Thus, ‘**internal auditing**’ occurred in this manner.

d) **Confirmability:** refers to the extent to which the findings of the study were a result of participants’ views without any researcher bias (Lincoln & Guba, 1985 cited in Anagnostopolous, 2014).

- The researcher wrote memos, as and when found appropriate to do so. These ‘**reflective notes**’ helped the researcher think clearly.

7.5 ACADEMIC CONTRIBUTION

The present research has contributed toward the advancement of knowledge in the substantive area of “managerial decision-making process” in CSR in the following way:

- a) CSR is a field within management, and not a discipline. It depends on other fields for its development in both theory and practice. In this regard, in order to sustain scholarship in CSR it is necessary to develop its link with other domains, decision making being one of them, which has been the focus of this research.
- b) In the past, scholars have studied CSR from the content perspective. This research has deciphered CSR from a process perspective. This research attempted to study the micro-social processes which lead to CSR outcomes.
- c) Sensemaking has mostly been studied at the organizational rather than at the individual level. Since the sensemaking process helps in understanding the decision-making process, it was integrated into the research in order to capture the micro-social processes that managers undergo in order to take CSR related decisions – their cognitive, linguistic, and conative processes.
- d) CSR practices in developing countries vary from those in developed countries mainly due to cultural differences. Accordingly, the process behind CSR decisions will also vary. Developing countries need their own CSR framework. The outcome of this research is a contribution in this regard.
- e) The outcome of this research – a substantive theory of managerial decision-making process in CSR has the following salient features:
 - The decision-making process is linked with both macro and micro level conditions.
 - The concept of strategic alignment or the lack of it explains the variations that occur in CSR processes. The research emphasises that integrating CSR with strategy makes the managerial decision-making process proactive and structured.
 - The concept of impure volunteering has been captured at the micro level. A framework on the same has been developed which helps in understanding how employees can be encouraged to participate in CSR activities and how employee volunteering is linked with employee engagement.

7.6 MANAGERIAL IMPLICATIONS

- a) The theory highlights that the more strongly the CSR process is aligned with business strategy, the more proactive and structured will be the process.
- b) Managers will be able to create maximum impact through CSR activities by leveraging organizational strengths.
- c) Internal conditions such as preferring local conditions, preserving brand image, creating impact, seeking appreciation from beneficiaries, would help managers select CSR activities and decide the objectives.
- d) The concept of impure volunteering which has emerged from this research will help managers plan and organize CSR activities so as to induce maximum employee participation.
- e) Young employees are more willing to participate in CSR activities and CSR should therefore be brought into the system right at the induction stage. This helps in building a CSR culture.
- f) The theory also emphasises the importance and ways of managing relationships with employees, beneficiaries, and partners.
- g) The theory provides guidance on the managerial decision-making process in CSR formulation and implementation in areas such as identification and selection of beneficiaries and partners, scheduling employee volunteering activities and managing relationships. Since CSR is now mandatory, the theory is even more relevant and timely.

7.7 FUTURE RESEARCH

- a) Research in Western countries suggests that employees with families and older employees tend to volunteer more. But this research shows that younger employees volunteer more actively for CSR activities. This age-related phenomenon can be studied further – why this difference in volunteering between the developed and the developing world.
- b) A similar study can be conducted in a particular industry to understand the similarities and differences from the current theory, and how industry nuances affect the CSR decision-making process.

- c) A similar study can be conducted in another part of the country. Due to diverse cultural backgrounds new variables might emerge, which influence the CSR decision-making process.
- d) Overall, upon reviewing literature it was found that most concepts featured in this theory have been scantily researched – CSR culture, role of HR in CSR, employees' role in CSR, the link between employee volunteering and employee engagement, relationship between business and NGOs, CSR Communication especially reporting, and strategic CSR. Thus, they have immense scope for future research, more so in a developing country context.

7.8 LIMITATIONS

- a) In requirement of filling the research gaps in the body of knowledge concerning “Managerial decision-making process in CSR”, the research is exploratory in nature.
- b) Despite several requests and attempts, in the case of the Indian conglomerate, the researcher could not gain even telephonic access to the managers responsible for CSR formulation at the corporate level, due to the company's policy. Had such access been granted, the researcher might have been able to identify more factors involved in managerial decision-making at the top management level.

7.9 SUMMARY

The central category of the theory is “strategic alignment”, the extent of which determines the approach, structure, and processes in CSR decision-making.

The theory of managerial decision-making process in CSR has its theoretical underpinning location in deontology as it focuses on understanding the process.

The link of the decision-making theory with other macro CSR theories has been elaborated.

The Trustworthiness of the research has been established based on the four criteria identified by Lincoln & Guba (1985) cited in Anagnostopoulos (2014); credibility, dependability, transferability, confirmability.

The theory has immense value for managers. It can prove to be a guiding framework for managers under the conditions mentioned. The researcher is confident that the theory will prove to be a practical guiding force for managers involved in CSR decision making; especially for implementing employee volunteering activities.

There is scope for conducting a similar study elsewhere in the country - given the diverse contextual factors, especially cultural factors, more variables might be uncovered in the decision-making phenomenon. There is potential to conduct a similar study in a particular industry and discover industry-specific factors that affect the decision-making process. Most categories that form the theory are not well researched in their respective research domains. Therefore, there are immense future research possibilities in each of these.

The limitations of this research pertain to the research being exploratory in nature and lack of access to potential research respondents at the corporate level.

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APPENDICES

A.1 Initial Interview Questions

Q1) Please describe your professional journey till now.

1.1) What job do you do here?

1.2) How long have you been in the current position?

Q2) What have been your earlier experiences in CSR (in various capacities in your career)?

2.1) How have they been different or similar?

Q3) What are your thoughts on CSR?

3.1) What are your beliefs about CSR in relation to your job?

3.2) What does CSR mean for you?

3.3) What does the term 'social' in CSR mean for you?

Q4) What according to you is a successful company?

Q5) For whom do you exist?

Q6) According to you, what does CSR mean for the general public?

Q7) How do you communicate with the beneficiaries of CSR?

7.1) What do you think their perception of your activities are?

Q8) What drives CSR?

Q9) How has CSR evolved here?

Q10) What is CSR here?

10.1) How is it different or similar from other TTs companies?

10.2) How is it different or similar from other companies in your industry/across industries?

Q11) What does CSR mean here?

11.1) What values are espoused?

11.2) How is CSR linked with business practices?

Q12) What are the facilitating factors in CSR formulation and implementation?

Q13) What are the hindering factors in CSR formulation and implementation?

Q14) How is CSR conducted here?

14.1) Who is in charge?

14.2) Who influences CSR?

Q15) How are CSR programs formulated; based on which selection criteria's and why?

Q16) Which thematic areas are given importance and why?

Q17) Elaborate on the CSR implementation process?

- 17.1) When is this process different or similar and how?
- Q18) How is CSR monitored?
- 18.1) What is the evaluation criteria?
- Q19) What external and internal factors affect your work here?
- Q20) When do you consider a CSR program a success or a failure?
- 20.1) What is the evaluation criteria for that?
- 20.2) How important are CSR performance targets in your role here?
- Q21) Describe the values that affect decisions/actions you undertake in your job here.
- Q22) What competing interests do you have to deal with?
- 22.1) How do you balance them?
- Q23) How do you communicate CSR activities to employees?
- Q24) How do you encourage/persuade them to participate in CSR?
- Q25) What do you think is the role of communication here?
- 25.1) What are the challenges faced (especially online...)
- Q26) Does the group challenge you on what you do here?
- 26.1) Do they ask why's and how's?
- Q27) Is there any CSR area you feel needs to be developed?
- 27.1) How do you communicate that?
- Q28) Is there anything which can be taken to another level?

The initial interview questions were modified based on the researchers experience with the participants. In order to make the interviewing process effective some questions were modified or omitted or included.

From the above set of questions, a general set of modified interview questions were developed. From this separate set of interview questions were prepared based on the managers' profile and role in CSR decision making.

A.2 Memo on Interview Questions

8 June 2016 MEMO 2.0

ELIMINATION AND ADDITION OF INTERVIEW QUESTIONS

1. What according to you is a successful company?
2. For whom do you exist?
3. According to you what does CSR mean for the general public?
4. What competing interests do you have to deal with? How do you balance them?

5. Is there any CSR area you feel needs to be developed? How do you communicate that?
6. Is there anything which can be taken to another level?

The above questions have been done away with as they incite little insight from the participants. On some occasions the participants appeared confused. Also in a developing country as well as CSR context such questions incite obvious answers which are not insightful. The answers are quite superficial and do seem to help the research much.

Finance related questions

Finance Manager was fearful of getting interviewed. I think that will how it will be almost in all organizations by the nature of the job profile. Speaking to the Assistant Finance Manager, helped me get an overall picture which I believe will be the case with most organizations – mundane. So, I have included one question on CSR budgeting for the CSR incharge. If there is anything worth probing I shall pursue the same with the concerned person.

A.3 General Set of Modified Interview Questions for CSR In charge

1. Please describe your professional journey till now.
2. What are your thoughts on CSR?
3. What have been your earlier experiences in CSR?
4. What is CSR here?
5. How has CSR evolved here?
6. Describe the values, beliefs that affect actions you undertake in CSR?
7. What drives CSR?
8. Who influences CSR?
9. How is CSR formulated and implemented here [selection criteria]?
10. What are the facilitating and hindering factors in CSR formulation and implementation?
11. What external and internal factors that affect your work here?
12. Which thematic areas are given importance and why?
13. When do you consider a CSR program a success or a failure?
14. How important are CSR performance targets in your role here?
15. How are they set?
16. How do you encourage participation of employees in CSR?

17. What do you think is the role of communication here?
18. How do you communicate with the various stakeholders [partners, beneficiaries, employees, management]?
19. What are the challenges faced in communication?
20. What do you think of HODs participation in CSR formulation and implementation?
21. How has Companies Act affected CSR decision-making process? [this will come out in the answers if it has had a major impact]
22. Why has a department been made in charge of CSR?
23. How do you select partners/collaborate to implement a CSR activity?
24. What challenges/risks do you face/consider when partnering?
25. How do you maintain the relationship with partners?
26. When do you choose to continue/discontinue a partnership?
27. When selecting a CSR activity how do you assess the impact of that activity?/
When is it that a CSR activity is not able to create an impact you wanted it to create? [this question should be asked when the interviewee is talking about CSR formulation]
28. How do you monitor a CSR activity?
29. How do you evaluate the progress of a CSR activity?
30. How do you measure the outcomes?
31. How do you ensure the sustenance of a CSR activity?
32. When do you discontinue a CSR activity?
33. What is the nature of CSR activities, in terms of duration and why?
34. Does the group challenge you what you do here – the why's and how's?
35. Pls. elaborate on the budgeting process for CSR.

A.4 Probing Interview Questions for CSR In charge

1. How does the ownership structure affect decision making [owned, leased, managed?]
2. How does the GM decide the CSR KRA?
3. How does long term employment within a company affect CSR decision making?
4. How does prior experience in CSR affect decision making? [With an example please explain how your past experience in CSR helped in decision making in CSR?]
5. When does the history of the group is less significant?

6. When is innovation in CSR activities sought?
7. What challenges are faced with NGOs? How are they overcome?
8. How does the industry type affect decision making?
9. What is the CSR orientation of a firm when the parent country is different?
10. How are stakeholders and their needs identified?
11. What challenges are faced when interacting with potential beneficiaries to identify their needs?
12. What communication challenges are faced with beneficiaries [while conducting the activity]?
13. What is your level of engagement with the beneficiaries over the years?
14. What potential risks are assessed while formulating a CSR activity?
15. How does enticing participation differ when the average age of the employees is on the higher side?
16. What leadership style is adopted when the average age of the employees is high?
17. When are guests involved in a CSR initiative?
18. How do you ensure result oriented communication?
19. How do corporate decide themes?
20. How are influencers e.g. politicians approached?
21. Are CSR practices of a sister company shared; within the same industry [e.g. only hotels]?
22. What do you prefer – you approaching NGOs or vice versa? Why?
23. How is the periodicity of the activity decided?

A.5 Interview Questions for HOD

1. Tell me about your professional background.
2. What are your thoughts on CSR?
3. How has CSR evolved here?
4. What drives CSR?
5. Who influences CSR?
6. What have been your earlier experiences in CSR? With an example please explain how your past experience in CSR helped you make decisions?
7. What is your role in CSR?
8. How do you encourage participation of employees in CSR activities?
9. What are your thoughts on volunteering?

10. What challenges do you face?
11. What are the facilitating/ hindering factors and external/internal factors that affect CSR decision making?
12. What is the role of communication? What challenges do you face?
13. How important are CSR performance targets in your role here?
14. How according to you the GM/leader of the organization influences CSR?
15. What do you think of HOD participation in CSR?

A.6 Interview Questions for the GM

1. Tell me about your professional journey till now.
2. What are your thoughts on CSR?
3. What drives in CSR?
4. What have been your earlier experiences in CSR? With an example please explain how your past experience in CSR helped you make decisions?
5. Describe the values that affect CSR decisions you undertake in your job here?
6. What challenges do you face?
7. What are the facilitating/hindering factors and external/internal factors that affect CSR?
8. What do you think of HODs participation in CSR?
9. Why is HR made responsible for coordinating and initiating CSR activities?
10. What do you think is the role of communication in CSR? What are the challenges faced?
11. How important are CSR performances targets in your role here?
12. What factors are considered in setting CSR objectives every year?
13. On what basis do you approve or disapprove CSR decisions?
14. How do you decide the extent of your intervention in CSR decision-making?
15. When was it that you initiated a new CSR activity or that you modified an ongoing CSR activity and Why?
16. How does the ownership structure of the hotel affect CSR activities?
17. In what way has the Companies Act affected CSR decision-making?

A.7 Interview Questions for L&D Manager, Hotel 3

1. Pls. tell me about your professional background briefly.
2. What are your thoughts on CSR?

3. How do you identify the beneficiaries?
4. What challenges do you face?
5. How do you reach out to the influencers?
6. How do you maintain the relationship with influencers?
7. What is the role of communication here [both beneficiaries and the influencers]?
8. Why did you tie-up with DS?
9. Why was the tie-up with DS discontinued?
10. Why have you tied-up with L?
11. Why do you prefer a tie-up?
12. How do you manage the relationship with partners?
13. Pls. elaborate on the dynamics associated with the corporate office?

A.8 Letter along with the questionnaire sent to the two CSR professionals for conducting telephonic interview.

K/Ph.D./2015-16

/ /2015

To,

Sub: Request for participating in the preliminary research interview in Corporate Social Responsibility (CSR)

Dear Ma'am,

Greetings of the season!

I had the opportunity to present a paper at '**Global Summit on CSR**', New Delhi held on 15/16 May 2015.

I am a research scholar pursuing **Ph.D.** from Department of Management Studies, **Goa University** (Research Centre: VVM's Shree Damodar College of Commerce & Economics), under the guidance of Dr. Prita D. Mallya, Principal & Associate Professor, VVM's Shree Damodar College of Commerce & Economics, Margao, Goa.

The **objective** of my research is to '***understand the managerial decision-making process in CSR.***'

The '**Faculty Research Committee**' has advised me to get a **practical perspective** on the matter before beginning the field work by taking the opinions of experienced professionals in this area.

You are therefore requested to kindly answer a few questions enclosed, and thereby send your response at the email address mentioned below.

Looking forward for your cooperation, your responses will definitely **help sharpen the direction of my research.**

In case you need any other information (about me/my research...), or any clarification/s required w.r.t. the questions asked, please let me know.

Thanking you in anticipation,

Kind Regards,

Kirti Tyagi,

Research Scholar,

Department of Management Studies,

(Research Centre: VVM's Shree Damodar College of Commerce & Economics)

Goa University.

Email:

Mob.:

INTERVIEW QUESTIONS

Researcher: Kirti Tyagi

Affiliation: Goa University

Guidelines:

- a) There is no restriction on the length of the answer. You can be as elaborate as possible.**

Q1) How do managers decide the CSR area to work in?

Q2) How do managers decide on a CSR activity to be pursued?

Q3) How do managers implement CSR activities?

Q4) What challenges do managers face while formulating CSR activities?

4.1) How do managers deal with them?

Q5) What challenges do managers face while implementing CSR activities?

5.1) How do managers deal with them?

Q6) Is there anything else you consider important to be mentioned here w.r.t. CSR?

Q7) What is the overall decision-making process managers follow in CSR?

Thank you so much for taking time out from your schedule to answer the above questions.

A.9 Letter given to organizations seeking permission for doing research

/ /2015-16

/ /2015

“CSR has caused not only economists to study ethics but also biologists to study economy...”

- Schouten & Remme (2006)

The above statement captures the importance of Corporate Social Responsibility (CSR), which the world needs more than ever before, aptly. We at Goa University too believe in the urgency and in its power to impact the world and thus are pursuing research in this field to take it forward.

Dear Sir/Ma'am,

Greetings of the season!

This is in relation to a **Ph.D.** program in the area of **‘managerial decision-making process in CSR’** being pursued at Department of Management Studies, Goa University (Research Centre: VVM’s Shree Damodar College of Commerce & Economics) by Ms. Kirti Tyagi.

Since your organization is actively involved in CSR activities, we would like to carry out a portion of this doctoral research in your organization. For this I request you to kindly allow **Ms. Kirti** (research scholar) to visit your organization and **interview managers** (for 45-60 min) involved in CSR; *[A line has been deleted from here as it was not executed.]* The meetings shall be arranged at the convenience of the manager (participant).

This research is based on a qualitative approach. **‘Grounded Theory Methodology’** is followed; which requires the recording of interviews and subsequently transcribing and analysing them. If for any reason, any participant does not want the interview to be recorded, the decision will be fully respected.

[A line has been deleted from here as it was not executed.]

The researcher will also need **organizational documents/presentations** to further help in adopting a robust research approach, thus ensuring better insight in to the research process. Throughout and after (should any publications occur) the research, **anonymity** of the participants and **confidentiality** of the information and views collected will be ensured. **A copy of all the data collected from your organization shall be submitted to you for your perusal.** The name of the organization shall also be kept confidential unless you wish

otherwise. **Comments/approval** of the concerned participant on the material collected **will be sought** throughout the research process at appropriate intervals. Should any **publications** occur in the future, the **participant's** and the **organizations identity** shall be **protected**.

The **outcome** of this research will be beneficial for both **academicians** and **practitioners** in the field. At the end of the research project, a **report** on the same shall be **submitted** to your organization. A PowerPoint presentation can also be made, if you wish. This process will help in **organizational learning**, thus allowing you to reflect and/or modify on the CSR decision-making process.

Should you need any other information, please feel free to contact at the details mentioned below.

Research proposal in brief is enclosed.

Thanking you in anticipation.

Warm Regards,

Dr. Prita D. Mallya

Research Guide

Principal

Ph. No. (Off.):

Ph.No. (Mob.):

E-mail:

Contact details of the research scholar

Ms. Kirti Tyagi

Mob.:

E-mail:

Encl: Research Proposal - 02 pgs

RESEARCH PROPOSAL (in brief)

Ms. Kirti Tyagi under the guidance of Dr. Prita D. Mallya

1. INTRODUCTION

The interest level of both the practitioners and academicians is increasing in this field. There is no single definition of CSR. The definition of CSR adopted for this research is *“Situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by law.”* McWilliams & Siegel (2001) as cited in Kraus & Brtitzelmaier (2012).

1.1 The Sensemaking Process

Sensemaking is about how managers ‘think, discuss, and act.’ It helps in understanding the decision-making process better (Angus-Leppan et al. 2010, Basu & Palazzo 2008).

1.2 The Decision-making Process

Decision-making process is mostly explained as identifying the possible solutions, collecting information; short listing the relevant options; selecting the best alternative (Bayster & Ford 1997, Mintzberg et al. 1976 as cited in Bayster & Ford 1997, Tannenbaum 1950, Blankenship & Miles 1968)

2. RESEARCH GAPS

- 2.1.** Not many have studies CSR from the perspective decision-making (Wood 2010).
- 2.2.** CSR has not been understood from a micro-level (Aguinis & Glavas 2012).
- 2.3.** Sensemaking analysis at individual level is missing in CSR field (Brickson 2007, Campbell 2006 as cited in Basu & Pallazo 2008).
- 2.4.** Managerial decision-making processes in CSR is a black box. The cognitive processes of decision makers has not been studied (Wang et al. 2014).

3. RESEARCH OBJECTIVE

- 3.1.** To understand the managerial decision-making process in CSR.
- 3.2.** To develop a substantive theory on managerial decision-making process using sensemaking process in CSR.

4. RESEARCH QUESTIONS

- 4.1.** How is the sensemaking process used by managers for CSR decision-making?
 - 4.1.1.** How do managers use cognitive processes for CSR decision-making?
 - 4.1.2.** How do managers use linguistic processes for CSR decision-making?

4.1.3. How do managers use conative processes for CSR decision-making?

5. METHODOLOGY

In order to understand a process a qualitative approach is needed. Most research in CSR is qualitative in nature (Taneja et al. 2011). Sensemaking process is also captured through a qualitative research process (Schouten & Remme 2006, Cramer et al. 2006). Grounded Theory was discovered by Glaser & Strauss (1967). *“It is a practical method for conducting research that focuses on the interpretive process by analyzing the actual production of meanings and concepts used by social actors in real settings.”* (Suddaby 2006).

The reasons for adoption of this method are:

- It ensures seeing the world through the manager’s perspective.
- It helps in deciphering the micro-social process.

5.1. The Grounded Theory (Strauss & Corbin 1998) includes the following steps:

5.1.1. Constant Comparison of Data

- Open coding: here the researcher develops as many concepts as possible, develops categories and develops its properties and dimensions.
- Axial Coding: interrelationships between categories are developed, and sub categories are developed.
- Selective Coding: a core category is identified which can explain the phenomenon in its entirety by explaining the relations between various categories.

5.1.2. Theoretical Sampling: the researcher decides on the next course of data collection based on the constant comparison of data by constantly asking various questions, thus helping in completely developing a particular category.

5.1.3. Memos: researchers are supposed to note their views, analysis at every stage of data analysis. The memos should be analytic in nature. Memos help the researcher in going back-forth through the data.

5.2. Sources of Data:

5.2.1. Organizational Documents

5.2.2. Interviews

5.2.3. Observation

5.3. The need for recording interviews:

Recording helps in checking whether one has **understood the views correctly** (Glaser 1967). Thus, a researcher might have to **listen to a recording several times** to accurately decipher what the interviewer has said. It is **not possible** for the researcher to **write down** all that the interviewee says, even if it is done, writing it in one's own words can **dilute the actual meaning** of what was intended to communicate. Also, the researcher may **forget** what was being said and why. Thus recording and transcribing interviews (though very time-consuming) are very essential for Grounded Theory Methodology. Transcribing, further helps in **better data analysis**.

Recording **interviews** is essential for a qualitative research, more so for grounded theorists as that forms a **major source of data** (Anagnostopoulos 2014).

A.10 Sample Coding 1

18/11/15

Coding WORK BOOK 1

Sr. No .	Content	Open Codes	Memo
1	Mission 'To improve the quality of life of the communities we serve globally, through long-term stakeholder value creation based on Leadership with Trust'.	Contributing toward local community Global focus Long term focus Balancing stakeholder interests Attaining leadership position Value based leadership	The group wants to satisfy both shareholders and the local community. They show concern toward communities abroad as well, where they function – showing how responsible they are. This is also crucial for gaining legitimacy as per Woods principles.

			<p>They focus on long term aspects.</p> <p>They want to attain leadership position in all that they do while retaining the value system.</p> <p>Here the value they are talking about is trust.</p> <p>Why the focus only on trust?</p>
2	<p>Vision 2025</p> <p>By 2025, 25% of the world's population will experience the TT commitment to improving the quality of life of customers and communities. As a result, TT will be amongst the 25 most admired corporate and employer brands globally, with a market capitalisation comparable to the 25 most valuable companies in the</p>	<p>Impact assessment</p> <p>Assessing the brand image</p> <p>Global focus</p> <p>Justifying</p> <ul style="list-style-type: none"> - Statistics 	<p>The group wants to be amongst the best in the world.</p> <p>They are justifying this by citing numbers.</p>

	world.		
3	<p>Philanthropic trusts, which support education, health, livelihood generation and art and culture.</p> <p>Each TT company or enterprise operates independently under the guidance and supervision of its own board of directors and shareholders.</p> <p>Employing a diverse workforce in their operations, TT companies have made significant local investments in different geographies.</p> <p>The trusts also provide aid and assistance to non-government organisations working in the areas of education, health care and livelihoods. TT companies themselves undertake a wide range of social welfare activities, especially at</p>	<p>Supporting various causes</p> <p>Independent functioning</p> <p>Giving importance to locals</p> <p>Supporting/Partnering/Collaborating</p> <p>Covering various areas</p> <p>Focus on locals</p> <p>Ensuring sustainability</p> <p>Stakeholder management</p> <p>Global focus</p> <p>VALUES DRIVEN</p> <p>Best business practices</p>	<p>The group supports various causes through its trusts.</p> <p>All its companies have the freedom.</p> <p>The locals are given importance wherever the business is situated.</p> <p>The companies collaborate with NGOs, governments to carry out socially responsible activities.</p> <p>All stakeholders are considered. But how is it managed?</p>

	<p>the locations of their operations, as also deploy sustainable business practices.</p> <p>Going forward, TT companies are building multinational businesses that seek to differentiate themselves through customer-centricity, innovation, entrepreneurship, trustworthiness and values-driven business operations, while balancing the interests of diverse stakeholders including shareholders, employees and civil society.</p>		
4	<p>Purpose</p> <p>At the TT group we are committed to improving the quality of life of the communities we serve. We do this by striving for leadership and global</p>	<p>Contributing toward local community</p> <p>Aspiring for global leadership position</p> <p>Givingback to society</p> <p>Trustworthy amongst stakeholders</p>	<p>The group believes that their act of giving back to society incites trust among its stakeholders toward them.</p>

	<p>competitiveness in the business sectors in which we operate.</p> <p>Our practice of returning to society what we earn evokes trust among consumers, employees, shareholders and the community. We are committed to protecting this heritage of leadership with trust through the manner in which we conduct our business.</p>	<p>Continuing leadership position</p> <p>Retaining/Continuing relationships</p>	
5	<p>Core values</p> <p>TT has always been values-driven. These values continue to direct the growth and business of TT companies. The five core TT values underpinning the way we do business are:</p> <ul style="list-style-type: none"> • Integrity: We must conduct our business fairly, with honesty and 	VALUES DRIVEN	<p>The group lists down the various values it follows.</p> <p>They have ALWAYS been values driven.</p>

	<p>transparency.</p> <p>Everything we do must stand the test of public scrutiny.</p> <ul style="list-style-type: none"> Understanding: We must be caring, show respect, compassion and humanity for our colleagues and customers around the world, and always work for the benefit of the communities we serve. Excellence: We must constantly strive to achieve the highest possible standards in our day-to-day work and in the quality of the goods and services we provide. Unity: We must work cohesively with our colleagues across the group and with our customers and 	Giving back to stakeholders	
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	<p>partners around the world, building strong relationships based on tolerance, understanding and mutual cooperation.</p> <ul style="list-style-type: none"> • Responsibility: We must continue to be responsible, sensitive to the countries, communities and environments in which we work, always ensuring that what comes from the people goes back to the people many times over. 		
6	<p>The TT founders bequeathed most of their personal wealth to the many trusts they created for the greater good of India and its people. Today, the TT trusts control 66 per cent of the shares of</p>	Giving back	

	<p>TT Sons, the holding TT company. The wealth that accrues from this asset supports an assortment of causes, institutions and individuals in a wide variety of areas.</p>		
7	<p>The trusteeship principle governing the way the group functions casts the TTs in a rather unique light: capitalistic by definition but socialistic by character.</p>	Balancing	<p>They balance people, planet, and profit.</p>
8	<p>India has an old tradition of philanthropy, passed on down the ages by kings, noblemen and rich merchants.</p> <p><i>“What advances a nation or a community is not so much to prop up its weakest and most helpless members, but to lift up the best and the most gifted, so as to make them of the greatest</i></p>	<p>Nationalculture</p> <p>Helping the deserving</p> <p>Nation development</p>	<p>The group is in tune with the nationalistic culture of doing good.</p> <p>The founder believed in helping the deserving candidate in order to develop a nation/community.</p>

	<i>service to the country."</i>		
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A.11 Sample Coding 2

Coding WORK BOOK 2

Sr. No.	Content	Open Codes	Memo
1	<p>In early 1990s - We discovered that, over a 10-year period, the company had been dedicating between 3 and 20 per cent of its profits to social development causes. In the years since, depending on profit margins, the figure has continued to vacillate within this band."</p> <p>If there is one attribute common to every TT enterprise, it has to be the time, effort and resources each of them devotes to the wide spectrum of initiatives that come under the canopy of community development. The money numbers are staggering: by a rough estimate, the TT group as a whole, through its trusts and its companies, spent</p>	<p>Ahead of its time</p> <p>Going beyond</p> <p>Maintaining the contribution</p> <p>Commonality</p> <p>Exceptional contribution</p> <p>A MATTER OF PRINCIPLE</p> <p>Continuing legacy</p> <p>Giving back</p>	<p>The group has been contributing toward society in an exceptional way, since a long time.</p> <p>They have been maintaining the same over the years.</p> <p>Though every TT company is different, the common link is their dedication toward community development.</p> <p>Social responsibility is a matter of principle. This indicates the seriousness with which it is undertaken.</p>

	<p>about 3 per cent of its net profits on development-related programmes, in 2011.</p> <p>The TT culture in this critical segment of the overall corporate sustainability matrix — inclusive of working for the benefit of the communities in which they operate, of building India's capabilities in science and technology, of supporting art and sport — springs from an ingrained sense of giving back to society. "This is a matter of principle for us, it is in our bloodstream," says X, "and it isn't something we like to shout about. Some people consider social responsibility as an additional cost; we don't. We see it as part of an essential cost of business, as much as land, power, raw materials and employees."</p> <p>The TT tradition in community development has, since the earliest days</p>	<p>Silent contributor</p> <p>Integration with business practice</p> <p>Group history</p> <p>Values driven</p> <p>Complete commitment</p> <p>Sustainability</p> <p>Creating structures</p> <p>Identifying the needs of the community</p>	<p>Responsible practices are used in all areas of business.</p> <p>Time and again group history on social responsibility and value based actions have been emphasized.</p> <p>Structures are created in order to implement a activity, committee,</p>
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	<p>of the group's history, been defined by its core values. It never was charity for its own sake or, as group Founder put it, "patchwork philanthropy".</p> <p>Sustainability is of fundamental importance.</p> <p>Reinforcing the implicit beliefs the group brings to its mission of sustainable development is an explicit set of structures, embodied most notably by the TT Council for Community Initiatives. The Council has, in collaboration with the United Nations Development Programme (India), crafted the X Index for Sustainable Human Development, which measures and improves the community work that TT enterprises undertake.</p> <p>They take up whatever is relevant to the communities and constituencies in which they function.</p>		<p>council, policies, third party consulting.</p> <p>The activities undertaken are relevant to the community under concern.</p>
2	In the field of art, this support has played a critical part in preserving and	PRESERVING PROMOTING	

<p>promoting every component of India's cultural heritage.</p> <p>As management guru Peter Drucker says: "A healthy society requires three vital sectors: a public sector of effective governments; a private sector of effective businesses; and a social sector of effective community organisations." While there's not much it can do about the first sector, the TT group is contributing all it can to the other two.</p> <p>A big chunk of the responsibility for containing the plague driving our polluted and populous planet towards peril rests with industry and business. The long history of the TT group teems with examples of just such a commitment.</p> <p>The TT ethos places a special emphasis on environmental and ecological issues.</p>	<p>Taking social responsibility seriously</p> <p>Taking ownership</p> <p>Referencing</p> <p>Adopting environmental friendly practices</p> <p>Going beyond requirements</p>	<p>TTs understand their responsibility and take it very seriously.</p> <p>Group history is used as a reference – WE HAVE DONE IT BEFORE</p>
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	<p>Environment is a focus area within the group's overall corporate social responsibility matrix. A host of TT companies also adhere to environmental procedures drawn up by the Global Reporting Initiative (GRI), which operates under the aegis of the United Nations.</p> <p>Important as it is, following directives and guidelines from within and without is just one facet of the TT approach to environmental issues. The greater portion of what the group does in this sphere is by choice and conviction.</p> <p>The central tenet of this earthy philosophy is people and communities, often in rural regions and frequently facing inequitable struggles to secure livelihoods. Understanding that no environment policy can operate in isolation means an enhanced ability to link processes and people in a manner that benefits both</p>	<p>Helping the underprivileged</p> <p>Integrating people and processes</p> <p>Creating structures</p> <ul style="list-style-type: none"> - Companies - Trusts <p>Supporting</p>	
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	<p>nature and those dependent on it.</p> <p>The group's contribution to conservation falls into two categories: the efforts of different TT companies, big and small, to preserve and enrich the environment in and around their areas of operation, and the philanthropic thrust of the TT trusts, which support a diverse cluster of non-governmental organisations working in areas such as the management of natural resources, community development and livelihoods.</p>		
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A.12 Sample Coding 3

Coded – TXX Case Study, 2013

Sr. No.	Content	Open Codes	Memos
1	Corporate Social Responsibility (CSR) in T Consultancy Services (TXX) is the case of an organization blending its social responsibility into its functional agenda so that CSR is a stream that runs through the operational aspects rather than being superimposed as an add-on activity.	Strategically aligned	

	<p>This derives from the fact that the organization has made a clear assessment of its competencies and has strategically decided to contribute to society what it demonstrably is best at doing for its own business progress and development.</p> <p>By laying down clear parameters for intervention based on its operational strengths or core competencies TXX ensures efficiency in delivering on its social responsibility. It also ensures that the organization stays focused in direction and does not stray into areas that are better served by others with core experience and relevant expertise in those areas. Rather, TXX would seek to complement the social work undertaken by expert organizations by providing needed support. Eg. A health care system support for a health-service provider reaching out to needy populations or a system support for an organization/s reaching out to children in distress. In doing this, TXX strengthens the hands of the service provider in doing the socially required task by making it more efficient and more effective and yet does not digress into fields unrelated to its business operations.</p> <p>CSR in TXX is therefore an almost automatic extension of the work that the organization does and is embedded in the approach of the organization to the decisions it makes for its day to day functioning. Hence, rather than an afterthought, sound environmental techniques and all aspects of health and safety of all employees are founding principles for creating a work structure, regardless of where in the world the organization might be building its infrastructure.</p> <p>TXX has ensured that all its newer and upcoming constructions are LEED certified and make optimal use</p>	<p>Leveraging strengths</p> <p>FOCUSSED approach</p> <p>COMPLEMEN TARY partnering</p> <p>Proactive approach</p> <p>Enhancing legitimacy</p> <p>Ensuring</p>	
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	<p>of resources, ensuring minimum damage and, if possible, positive contributions to the environment. Thus, TXX has preserved the natural environment and habitats within many of its office premises and has contributed to restoring and preserving heritage sites in the country. This stems out of a thinking that is not mere philanthropy but rather the deep rooted belief that environmental preservation and conservation is fundamental to long term sustainability of an organization – be it a company or for that matter a nation. It is not just socially responsible behavior but rather the survival instinct of a long-term player and clearly illustrates how CSR is intrinsic to business growth and prosperity.</p> <p>Also recognizing the largely sedentary nature of the job and its young work force, the organization has strategically made the fitness message a mantra that resonates within it – not by mere messaging but by putting into practice what it preaches.</p> <p>Besides regular mass circulation of relevant and educative literature on the subject, TXX senior management, led by the CEO, run in marathons that TXX sponsors across the world, which bring in sponsorship income for social causes in addition to the primary objective of ingraining a fitness culture in employees. These marathons serve to generate social awareness and societal participation in keeping fit and healthy. Thus, although this activity qualifies as being socially responsible it also contributes to organizational health and sustainability – for ultimately TXX is an extension of the people who work for it and a strong and healthy workforce is a strong and healthy organization.</p> <p>‘Fit for Life’ is another initiative with the lens trained</p>	<p>sustainable business</p> <p>Sponsoring</p> <p>Integrating with employee engagement</p> <p>Volunteering</p> <p>Integrating with employee engagement</p>	
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	<p>internally on employees to motivate them to perform physical activities, which the organization recognizes and rewards by a corresponding monetary contribution to a social cause. A fit work force certainly contributes to higher productivity for the organization but equally importantly contributes to a fitter and healthier society, where disease and illness are kept away through proactive measures.</p> <p>Staying with the workforce, ‘TXX M’, meaning friendship, is another core CSR strategy built around channelizing the energy and goodwill of a huge resource pool into socially relevant and productive activities. Through organizing regular events for employees and their families, ‘TXX-M’ offers an avenue for TXX to embrace all family members of its employees in a feeling of belonging. But it goes beyond.....it also offers an opportunity for all so-inclined employees to volunteer their efforts towards activities that would result in social good or environmental benefit.</p> <p>With a total employee strength of over 2,50,000 employees spread across 43 countries of the world small acts of volunteering add up to a significant amount of social good and help in creating a positive environment within the organization.</p> <p>The essence of TXX-M is to bring associates together to care and share in the spirit of friendship in the TXX community, and then reach out with the same spirit to the less privileged communities and environment. This serves multiples goals : of inculcating a spirit of giving in a young and impressionable mass of people - values that will stand them in good stead for life -, channelizing their energy and enthusiasm into productive work –</p>	<p>Leveraging strengths</p> <p>Volunteering</p> <p>Integrating with employee engagement</p> <p>Benefitting business</p> <p>Meeting the needs of the local community</p>	
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	<p>rather than the alternatives of it being wasted or mis-utilized – and engineering social upliftment in the process.</p> <p>Working together on social causes results in bonding and friendship beyond the confines of the work environment and inculcates a sense of pride within employees as regard the social values embodied in the organization for which he/she works.</p> <p>This shared value between an individual and an organization does not play an insignificant role in curbing attrition – thus once again establishing the link between social responsibility and business prosperity.</p> <p>TXX-M serves as an excellent example of engaging with employees to try to effect change at various levels – individual, societal and organizational. TXX-M provides employees with a platform that, at the minimum, nudges them to think socially and environmentally and at its best has the potential to effect social change where it operates.</p> <p>Activities under TXX-M range from volunteering to improve the education standards of a school for underprivileged children through supplementary classes – which is offering one’s time - to blood donation – which is offering of oneself to serve others. Volunteering efforts could result in the planting of trees – to care for the environment – or could result in clothing the disadvantaged – to care for fellow human beings. The range of activities engaged in are diverse and causes served vary as per the context in which the organization is set and the geography in which it is operating but the basic premise remains the same – ‘do your bit in whichever way you can’. Whatever the</p>	<p>Shared values</p> <p>Continuing LEGACY</p> <p>Setting high ethical standards (Relationship building)</p> <p>Leveraging strengths</p>	
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	<p>contribution nothing is considered insignificant or too small - as ‘little drops an ocean make’!</p> <p>Another strand of CSR that is seamlessly woven into business operations and ingrained into all TXX employees is the ethics and value system that the T Group embodies and practices. In terms of number of employees, composition of its of work force, locations and variety of work undertaken, TXX, as an organization, is very diverse. However, any employee, anywhere in the world, regardless of his/her nationality or ethnicity would unfailing display the T values and ethics in both their dealings with colleagues or with outsiders. This imbibing of the T culture by such a widely diverse and geographically spread out resource pool is part of the CSR strategy that is embedded in the organization’s way of functioning. It is a binding legacy that the organization takes forward very seriously as a social responsibility towards all its stakeholders, the first of which are the employees themselves.</p> <p>Stakeholder interactions need to reflect the practiced ethics and value systems so as to set an example for societal behavior. TXX considers this an intrinsic part of its social responsibility - where each individual in the organization represents the organization and has to unfailingly display the values and ethics the organization stands by. Setting the highest standards of integrity and living by the standards set is part of TXX’s corporate social responsibility and TXX has an obligation to all stakeholders including vendors, suppliers, service providers, clients and society at large in this regard.</p> <p>As a technology-driven knowledge based industry TXX as part of its CSR strategy regularly interfaces and</p>	<p>Seeking MUTUAL BENEFIT</p> <p>Leveraging strengths</p>	
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	<p>contributes to its fraternity's resource and knowledge pool through academic interface programmes, participating in events relating to science and technology, contributing to the field of education and innovation and providing its perspective as a thought leader when its opinion is sought. This is a natural extension of playing the role of a responsible citizen, in a position to influence thought and effect positive change, within its range of expertise.</p> <p>In the same vein, TXX conducts IT Wiz - a rural information technology (IT) quiz - India's biggest quiz for school students studying between classes 8 and 12. The programme aims to build and enhance IT awareness among rural students, besides keeping them abreast of the latest developments in technology. IT plays an integral role in today's society and economy and is a key enabler for success in diverse fields. In becoming a national benchmark for the level of research, the intensity with which teams compete and sheer participation numbers TXX's IT Wiz has been able to reach out to and enhance knowledge levels of a vast segment of the student community, besides teachers, parents and educational Institutions across the country starting from the state of Karnataka and moving to the 12 cities across India - Ahmedabad, Bangalore, Bhubaneswar, Chennai, Coimbatore, Delhi, Hyderabad, Kolkata, Kochi, Lucknow, Pune and Mumbai. This year marks the introduction of two new cities - Indore and Nagpur.</p> <p>This, again, is a CSR activity that is mutually beneficial for TXX and for society – bringing them closer for serving common goals – a potential resource pool and potential employment prospects, respectively.</p>	<p>Partnering</p> <p>Leveraging strengths</p> <p>Top-down process</p> <p>Meeting the needs of the local community</p>	
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	<p>TXX also recognizes that it has the opportunity and ability to contribute to nation building through the use of its core competency. By strategic intervention, through use of technology to improve the efficiency and effectiveness of systems of public use, TXX can play its part in improving services that impact peoples' lives.</p> <p>Literacy is one such example of a flagship programme based on core competency. TXX recognizes that literacy is the foundation of a knowledge-based society and that the Indian population, especially women, are not benefiting from developmental programmes largely due to their being illiterate. In line with this, the organization has used its technological expertise to develop a tool for removing the scourge of illiteracy effectively and efficiently, by cutting down on time and improving on the delivery system. This has the potential for effecting wide-spread change in a country where illiteracy contributes significantly to social ills.</p> <p>For tackling and rooting out adult illiteracy TXX is partnering with S Bharat at the Government of India level and various state governments. The Adult Literacy software is available in 9 Indian languages and has already impacted many lives, especially women, with the powerful tool of literacy.</p> <p>On invitation, TXX is also partnering with international governments to spread literacy in other parts of the world which suffer from low literacy rates.</p> <p>Another tool of potential widespread reach and impact is M-K – a technology based mobile service to the farmer providing him/her with useful information to better crop yields. Other such technological interventions for societal benefit include a speech-therapy software for</p>	<p>Inclusiveness</p> <p>Meeting the needs of the local community</p> <p>COMPLEMEN TARY partnering</p> <p>LONG TERM approach</p>	
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	<p>cleft palate patients of operation Smile Train, a software for M Mobile Creches - to track children of migrant workers to ensure their safety as well as continuity in their education and many others.</p> <p>As part of the T Group, TXX also works on the mandate of the T Group on Affirmative Action. Recognizing the disparity in society and the need to focus on neglected sections, the T group has framed an affirmative action policy to reach out and help the vulnerable populations. TXX is playing a significant role in facilitating the fructification of this policy by providing employability training and employment opportunities for such candidates.</p> <p>TXX has reached its training resources out to distant and backward regions of the country seeking to offer these populations an opportunity to be mainstreamed. Training and recruitment teams have been deployed to these neglected parts of the country to try and spread the reach of the social programme being carried out.</p> <p>Inclusion is a very important agenda in the work that TXX does on CSR. The CSR strategy constantly tries to align its work opportunities with the inclusion agenda so as to give diversity a firm footing within the organization and also to create impact in areas where it is operating.</p> <p>To generate awareness and create impact regarding diversity TXX has a programme for training specially-abled persons in Mumbai, striving to mainstream them through job opportunities post the training. TXX has also been sponsoring the 'WE CARE' film festival – a festival that highlights issues and challenges relating to disability and the need for sensitivity in dealing with</p>	<p>Strategically aligned</p> <p>Seeking mutual benefit</p>	
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	<p>such issues.</p> <p>Across the world, TXX tailors its corporate social responsibility to best meet the requirements of the concerned geography, so as to remain relevant and participate in the sustainability of the economy in which it is operating. For e.g. recognizing that heart is the number one factor contributing to mortality in the USA and the 2nd important factor in Canada, TXX is partnering with American Heart Association (AHA) in the American Heart Start initiative with a view to raise funds for research and build awareness in the local community on how to reduce the risk of heart disease.</p> <p>In Australia, TXX is partnering with the Australian Red Cross in running blood donation camps for TXX associates. In Edinburgh, TXX organized cricket tournaments that have raised funds for research on Blood Cancer. On the other hand, in Germany, TXX focuses its CSR efforts on education centres for children with special needs. In Hungary, too, TXX organizes Child Camps for underprivileged children. In China, TXX works on Library Projects to facilitate education for less privileged children through books and CD donations. These are just a few examples of the kind of CSR activities that TXX engages in world-wide.</p> <p>This list cannot be exhaustive as there are many, many such examples in each country where TXX operates, some of which are even region specific within a particular country, based on the locations of the TXX offices there. Thus, though the dimensions of CSR may vary and the activities carried out be diverse, the context of CSR in TXX is set on the principle of sustainability, which experience suggests can only carry forward</p>		
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	<p>generically as the organization grows, develops and strives for newer horizons if the activities performed are part of the core functioning of the organization. As opposed to set of tasks to fulfill a goal and reach a target – which might achieve which it had set out to do but might end there.</p> <p>TXX views CSR as a long term obligation to all its stakeholders, from the immediate and tangible – its own employees - to the distant and intangible – society at large in the country in which it is operating. As an organization which takes this role, of contributing to the betterment of society through its presence in that society, very seriously, TXX has strategically woven CSR into its operations to ensure that social good is delivered as an outcome - in the very same way that its business profits are. With this approach the spotlight on CSR within the organization never wavers as it is given its rightful place within the organization’s framework of operations.</p> <p>As a case study TXX, as an organization, presents an intrinsic mode of CSR where the activities performed by the organization that serve a social purpose are meshed with the organization’s business goals and method of functioning and where CSR is not divorced from business operations but rather seeks to strengthen and enhance the business’s growth and its forward trajectory. It is a case of mutually beneficial and harmonious CSR that is self-fulfilling and therefore sustainable.</p>		
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A.13 Sample Elaborate Memo 1

I Memo #F2

STRATEGIC ALIGNMENT

Strategic alignment is the central category as well. It pulls together all the other categories. All the variations in decisions can be explained by the presence or the lack of strategic alignment.

Strategic alignment has been further sub-divided in to two categories:

- c) Approach – this explains the thought process.
- d) Structuring – how the thought has been incorporated in to the systems.

The following codes explain approach:

- 9. Proactive approach
- 10. Reactive approach
- 11. Inclusiveness
- 12. Ensuring sustainability
- 13. STRATEGIC DIFFERENTIATOR
- 14. EMPOWERED PROCESS (Localization)
- 15. Setting high ethical standards
- 16. Adhering to universal principles

Properties & Dimensions

- 1. Approach – Proactive/Reactive
- 2. Strategic alignment – High/Low
- 3. Adhering to values – Universal/Personal
- 4. Culture – Strong/Weak
- 5. Standards – Global/Local

The following codes explain Structuring:

- 12. Structured process
- 13. Unstructured process
- 14. Following guidelines

15. Mandatory
16. Discretionary
17. Top-down process
18. Bottom-up process
19. Seeking approval
20. Consulting
21. Assigning responsibility
 - 21.1 Acting as a bridge
 - 21.2 People oriented process
22. Setting performance targets
 - 12.1 Direct
 - 12.2 Indirect

Properties & Dimensions

1. Setting performance targets – Direct/Indirect
2. Process – Structured/Unstructured
3. Motivation – Internal/External
4. Flow – Top-down/Bottom-up
5. Decision making process – Democratic/Autocratic

Consequences

1. Strategically aligned

A.14 Sample Elaborate Memo 2

II Memo on Employee Volunteering

VXX P	VXX F	TXX	AXX X	DX	SX	TX
CSR culture is deeply embedded in their culture.	The managers said it's got nothing to do	Here too 'young blood' participate more. But with time, more responsibilities	Skill base d volu	Volu nteer ing not	Voluntee ring is not an active	Managers , HODs are supposed

<p>Employees are expected to participate.</p> <p>Also, even though the system of volunteering is followed, it is not pre, thus I use the code – ‘Impure Volunteering’.</p> <p>Employees have to be nudged. The HR Managers too instruct the HODs that they want a certain number of participants.</p> <p>Younger employees participate actively and get more volunteers</p>	<p>with age as it ‘comes from within’.</p> <p>The HODs are instructed to make employees volunteer.</p> <p>‘Impure Volunteering’ exists here.</p> <p>There are two types of volunteering:</p> <p>a) Nudged</p> <p>b) COMES FROM WITHIN</p> <p>Induction time is the best time to instil CSR culture.</p> <p>Recognizing volunteers.</p> <p>Participants feel happy.</p>	<p>their participation decreases.</p> <p>Also employees feel happy to participate, those who do. CSR and employee engagement are integrated.</p> <p>‘Impure Volunteering’</p> <p>There are two types of volunteering:</p> <p>a) Nudged</p> <p>b) COMES FROM WITHIN</p> <p>Induction time is the best time to instil CSR culture.</p> <p>Recognizing volunteers.</p>	<p>nteer ing exist s.</p> <p>Volunteering not yet active.</p>	<p>yet active.</p>	<p>process. But for some activities like a rally HR person is approached to make employees volunteer.</p> <p>CSR is done for happiness.</p> <p>‘Impure Volunteering’.</p> <p>Also employees feel</p>	<p>to participate as they are considered to be the CUSTODIANS.</p> <p>Young people participate more.</p> <p>Employees feel happy. The process also becomes a ‘FUN’ experience.</p>
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<p>with them.</p> <p>There are two types of volunteering:</p> <ul style="list-style-type: none"> a) Nudged b) COMES FROM WITHIN c) Skill based d) Default. <p>Managers, HODs are supposed to participate as they are considered to be the CUSTODIANS.</p> <p>Employees feel happy. The process also becomes a 'FUN'</p>	<p>Recognizing volunteers.</p>					<p>happy to participate, those who do. CSR and employee engagement are integrated.</p> <p>Recognizing volunteers.</p>
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experience.						
Induction time is the best time to instil CSR culture.						
Recognizing volunteers.						

- 1) Why is employee volunteering absent or not so active? - Because CSR is not deeply embedded in their culture. Not a shared value.
- 2) Impure volunteering is a reality, otherwise not many people will give their time due to work pressures.
- 3) The relationship between age and participation is not consistent and thus dropped. Most managers say that it by and large comes from within. Time is a constraint, not age.
- 4) Employees and CUSTODIANS get joy out of it. There is a clear link between volunteering and employee engagement.
- 5) Recognizing volunteers.

A.15 Sample Constant Comparison Process 1

Memo # Communicating

Code No.	Open Code	Memo
1	Conducting meetings	This is with beneficiaries or NGOs. Part of KEEPING IN TOUCH
2	Multiple channels of communication	

3	Reporting	1. Justifying decisions 2. Reinforcing commitment 3. Caring
4	Justifying subjectively	
5	Justifying deviations	
6	Providing data	
7	Justifying progress	
3	Justifying non-spending	
4	Reinforcing commitment	
5	Reinforcing commitment toward compliance	
7	REAFFIRMING ENDURING VALUES & PRACTICES	
8	Reporting coverage	
9	Showing commitment toward compliance	
10	Providing evidence through numbers	
11	Caring	
12	BOTTOM-UP COMMUNICATION	Bottom-up communication happens before, during, and after activity. All actions have to be brainstormed, approved, or justified. The managers have to convince the board before taking up the activity. So the codes are: 1. Convincing 2. BOTTOM-UP COMMUNICATION 3. Justifying decisions
13	Convincing	
14	Communicating effectively	
15	Justifying decisions	
16	Rich history	1. Referencing
17	Referencing	

18	Communicating the significance of the day	Related to volunteering.
19	Concern for the world	Universal principles.
20	Formal communication	Types of communication
21	Informal communication	
22	Visual communication	
23	Type of communication	

Conclusion

Category: Communicating

Properties/Dimensions:

1. Reporting: Regular to Irregular
2. Justifying: Objectively to Subjectively
3. Referencing: More to Less
4. Type: Formal to Informal

Consequences:

1. Providing evidence

A.16 Sample Constant Comparison Process 2

Memo # Managerial aspects

Code No.	Open Code	Memos
1	Meeting performance targets	Managers are able to meet their targets both directly and indirectly. E.g. Direct – Volunteering hours, Indirect – Employee Satisfaction scores.

2	Leaning on experience	How does a managers past experience in CSR or CSR decision making help them in CSR decision making?
3	Having a background	
4	Enhanced managerial skills	
5	High familiarity with people and processes	
6	Learning along the way	
7	Getting a HOLISTIC PICTURE	
8	Enhanced understanding of selection criteria	Codes: 1. Understanding of selection criteria's 2. Getting a HOLISTIC PICTURE 3. High familiarity with people and processes
9	Driven by organization values	Managerial actions are driven by both organizational and personal values. Personal values come in to play when managers have higher discretion.
10	Driven by personal values	
11	Assessing alignment	Top management's job is to see if all the decisions are in line with legal requirements. They act as a guiding force. They are knowledgeable people – about the local issues and have good contacts. So the retained codes are: 1. Assessing alignment
12	Guiding force	
13	Familiarity with local issues	
14	Well informed decision makers	
15	Supporting	
16	Commitment by senior leadership	

		2. Guiding force 3. Knowledgeable decision makers 4. Supporting
17	Personal inclination	

Conclusion

Sub-Category: Managerial aspects

Properties/Dimensions:

1. Performance targets: Direct to Indirect
2. Leaning on past experience: Yes/No
3. Driven by values: Organization to Personal
4. Supporting: High to low

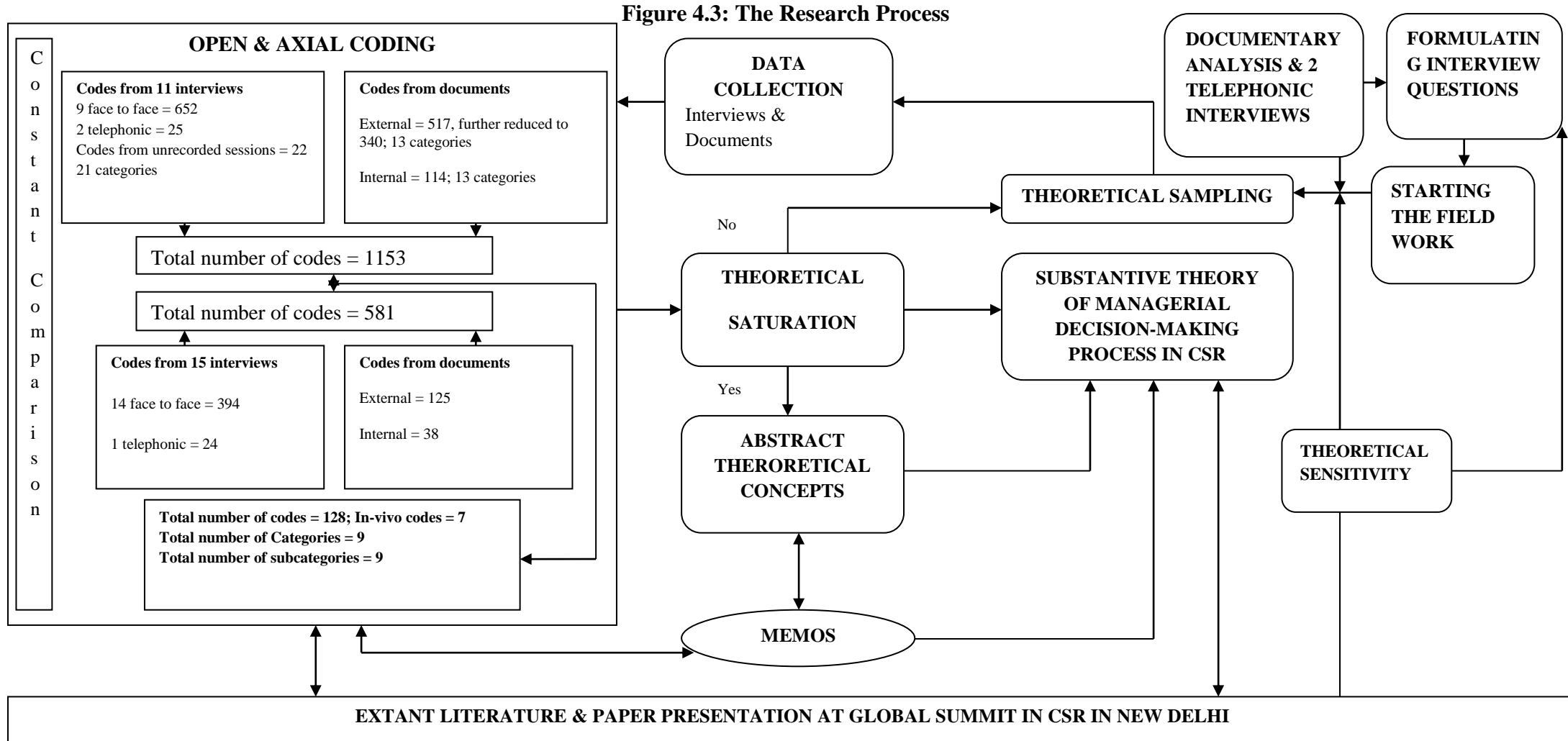
Consequences:

1. Better decision making
2. Meeting performance targets

“There is nothing as practical as a good theory.”

- *Sune Carlson, Member of Nobel Prize Committee for the Economic Sciences, Former UN Chief Economist, Professor of Management (cited in Gummesson, 1991)*

4.8.7 The Research Process



Source: Framework adapted from Anagnostopoulos (2014), pp. 240