

# Employee-focused Corporate Social Responsibility in practice: Insights from managers in the New Zealand and Australian financial sector

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## Abstract

Corporate Social Responsibility (CSR) is no longer an optional extra. Global competition, demanding customers, and media pressures have refocused organisations on their wider social obligations. However, this increased focus on the importance of CSR theoretically has not brought with it a clear indication of what this actually means for organisations and how it is practically implemented. In addition, the role and inclusion of employees remains unclear and often segmented despite their significance being increasingly acknowledged both within organisations and as a crucial part of the CSR process.

This study aims to fill some of the empirical gaps in the predominantly normative CSR literature by researching how organisations define employee-focused CSR and, in particular, what employee-focused CSR-based activities the organisations participate in and promote. Twenty-eight managers from seven financial organisations across New Zealand and Australia completed a questionnaire to this end as part of a larger doctoral study. The respondents' definitions highlight a conceptual understanding of CSR and a focus on the organisation's relationship with a number of key stakeholders. By identifying the organisation's approach to CSR, a development process for the formulation and integration of an organisation's CSR policies and practices can be illustrated. The findings also suggest specific employee-focused CSR activities have developed with Human Resource Management activities dramatically increasing in focus and importance to the point of becoming embedded in some organisations.

This research, therefore, makes a timely contribution in providing some initial findings and empirical insights amongst financial organisations into the practical application and integration of the dynamic and elusive concept of CSR during the global financial crisis.

## Introduction

The role of organisations is changing. Customers are demanding increasingly personalised service, the marketplace is becoming increasingly global and competitive, and expectations of media, international bodies, and society at large have intensified dramatically. Organisations are, therefore, under great pressure to fulfil an increasingly broad range of stakeholder needs (Garavan & McGuire, 2010). While achieving profits has dominated corporate strategies in the past and remains vital to organisational success, organisations are now, through necessity, focusing on their broader social responsibilities as well.

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Corporate social responsibility (CSR) is, therefore, taking a more prominent position on corporate agendas (Smith, 2003), and there is a growing global consensus that CSR not only remains a mainstream business concept (Werther & Chandler, 2006) but increasingly should be “at the heart of business” (Bevan, Isles, Emery & Hoskins, 2004: 35). However, despite an increased focus on its importance, there is still major disagreement as to what CSR actually means and, more specifically, how it is implemented (Garavan & McGuire, 2010).

Significant research has been conducted on the development of CSR (Freeman, 1984; Carroll, 1991; Blowfield & Murray, 2008; Bolton, Kim & O’Gorman, 2011). The research has sought to define CSR (Carroll, 1999; WBCSD, 1998; CEC, 2001; Decker, 2004; Werther & Chandler, 2006; Blowfield & Murray, 2008; Garavan & McGuire, 2010), and there has also been some research addressing CSR standards and what CSR should include of organisational activities (Vuontisjärvi, 2006). This standard setting has been promoted by several non-academic bodies (Bitc, 2007; FTSE, 2007; GRI, 2011). However, little attention has been given to empirical investigations of what organisations think CSR means for them and what they are actually doing. In addition, while environmental and community-based initiatives have dominated media and organisational attention (Pirsch, Gupta & Grau, 2007; Young & Thyl, 2009), employees have, for the most part, been neglected from the discourse. This is in spite of the fact that it is well recognised in the literature that the important asset of a business is its employees (Pfeffer & Veiga, 1999; Young & Thyl, 2009; Bonfiglioli, Moir & Ambrosin, 2006).

The purpose of this study, therefore, is to build on the predominantly normative literature and empirically determine how organisations conceptualise and implement CSR. More specifically, this study aims to provide insight into how employee-focused CSR is defined by financial organisations in New Zealand and Australia and if employee-focused activities are included in their CSR initiatives. The rest of this paper is structured as follows: first, it reviews the literature relevant to defining CSR and employee-focused CSR, as well as identifying activities currently considered part of employee-focused CSR. Then, the research methodology is presented and data analysis methods are explained. Next, the findings are presented and discussed. Finally, implications, limitations, and directions for future research are provided.

## **Literature Review**

### ***Refocusing on CSR***

Corporate Social Responsibility (CSR) has had a long and dynamic history of conceptualisation (Carroll, 1999; Smith, 2003; Truscott, Bartlett & Tywoniak, 2009) in both corporate practice and academia. An extensive array of terminology and synonyms associated with the concept has become established in the literature during its development (Bolton et al., 2011). Contemporary research appears to have cemented CSR as a meaningful area of inquiry, with it receiving more attention than ever before (Margolia & Walsh, 2003; De Bakker, Groenewegen & Den Hond, 2005).

Companies and, in particular, large multinationals are increasingly taking, with their influence, power, and economic strength, a dominant position in society (Blowfield & Murray, 2008) and sometimes even beyond the role of government in certain instances and countries (Smith, 2003). Responsible for the delivery of many of the necessities of modern life, including food, housing, and medicine, businesses are promoted and recognised as the “engines of society that propel us towards a better future” (Werther & Chandler, 2006: 5).

However, after a number of international scandals in recent years, including Enron, Paramalat, WorldCom (Silberhorn & Warren, 2007), the gulf of Mexico BP oil spill as well as the more recent banking financial crisis, CSR has again been brought to the forefront of the business agenda (Dunning,

New Zealand Journal of Employment Relations, 38(3): 35-56 2003; Bolton et al., 2011). Combined with a proliferation of media exposure, legal guidelines, and increased stakeholder expectations (Hill, 2006), companies are being forced to “embrace the notion they exist to do more than just make a big profit” (Glade, 2008: 51) for the sake of maintaining their reputation, brands, and profits.

Besides being prominent on the corporate agenda (Smith, 2003), CSR is also being promoted as a leading topic by many international bodies, including the World Business Council for Sustainable Development (WBCSD, 1999). The World Economic Forum (WEF) has also noted the need for business to focus not only on corporate competitiveness but corporate governance (including increased integrity, accountability and transparency), as well as corporate citizenship (beyond compliance and philanthropy) as their integration will “play a crucial role in shaping the agenda for business leaders in the coming decades” (WEF, 2003: 2).

In response to these pressures, businesses are “working harder than ever to display that they are responsible corporate citizens” (Bolton et al., 2011: 62) and this requires “effective management of the company’s wider impacts on and contributions to society (namely CSR), making appropriate use of stakeholder engagement” (WEF, 2003: 2).

I think many people assume, wrongly, that a company exists simply to make money. While this is an important result of a company’s existence, we have to go deeper and find the real reasons for our being...[companies] is to make a contribution to society, a phrase which sounds trite, but is fundamental (Dave Packard, a co-founder of Hewlett-Packard, as cited in Handy, 2002: 54)

CSR activities aren’t optional anymore. The evidence is clear. We know that unless we place such activities at the heart of our business strategies, we won’t deliver the performance benefits clearly available. CSR is no longer about buffing up one’s corporate reputation. It’s about doing good business (Paul Bateman, HR and Operations Director, Boots Group, as cited in Anonymous, 2004).

As a result, not embracing CSR activities is often viewed as more costly than engaging in them and has become less and less of a viable option for organisations (Pirsch et al., 2007). Instead, organisations are expected to take on roles beyond a single bottom-line (profit) philosophy and realign themselves to focus on the individual needs of all their stakeholders (Garavan & McGuire, 2010). This perspective was developed a while ago in Freeman’s (1984) Stakeholder Theory, which states that:

organisational survival and success is contingent upon satisfying both its economic (e.g. profit maximisation) and non-economic (e.g. corporate social performance) objectives, by meeting the needs of the company’s various stakeholders (Pirsch et al., 2007:127).

This has, unfortunately, also made CSR more difficult to implement. With customers, employees, investors, suppliers, government, trade unions, and environmental groups (Clarkson, 1995; Donaldson & Preston, 1995; Whitehouse, 2006) all possible stakeholders to be considered, it is understandable that meeting all of their distinct and often contradictory needs can be problematic and raises issues of stakeholder salience (Mitchell, Agle & Wood, 1997; Seitanidi, 2009).

### ***CSR defined?***

Although there is agreement about its importance (Blowfield & Murray, 2008), there is still major disagreement as to what CSR means and, more specifically, how it is to be implemented (Garavan & McGuire, 2010). Having increased in scope, it is apparent the concept incorporates a number of different elements, ranging from “values and philosophies, to societal and environmental issues, business strategies, and the relationship between business and society” (Decker, 2004: 714). Therefore, according to the literature, a meaningful definition needs to be dynamic and focus on the management of

businesses, their stakeholders, financial legitimacy, and community and environmental impacts (Decker, 2004).

CSR is an eclectic field with loose boundaries, multiple membership, and different training/perspective; multidisciplinary. It draws on a wide range of literature; interdisciplinary (Carroll, 1994: 14).

Corporate social responsibility means something, but not always the same thing to everyone. To some it conveys the idea of legal responsibility or liability. To others it means socially responsible behaviour in the ethical sense. To still others, the meaning transmitted is that of 'responsible for', in a causal mode. Many simply equate it with a charitable contribution. Some take it to mean socially conscious. Many of those who embrace it most fervently see it as a mere synonym for legitimacy in the context of being proper or valid, while a few see a sort of fiduciary duty imposing higher standards of behaviour of businessmen than on citizens at large (Garriga & Melé, 2004: 52).

The lack of a widely agreed definition contributes to misunderstanding and cynicism towards the concept itself. If CSR means different things to different people then debate on its importance in business strategy formulation and stakeholder management becomes confused, if not impossible (Decker, 2004: 714)

As the above quotations illustrate, not having a clear definition is problematic and adds to the difficulty of practical implementation (Godfrey & Hatch, 2006; Garavan & McGuire, 2010). This lack of consensus does hinder the theoretical development of CSR (Silberhorn & Warren, 2007). Thus, CSR is still considered to be in a "continuing state of emergence" (Locket, Moon & Visser, 2006: 117), with "highly permeable boundaries" (Busentiz et al., 2003: 285), meaning it is constantly changing and being influenced and incorporated into other disciplines.

On the other hand, the dominating themes and areas of focus within CSR definitions are very similar and they focus mainly on:

- understanding and managing stakeholder relationships (Werther & Chandler, 2006), in balance with profit maximisation (Blowfield & Murray, 2008).
- the desirability and effectiveness of market-based solutions to societal and environmental challenges (Blowfield & Murray, 2008).
- contributions to social good (Husted & Allen, 2007)
- moving beyond mere compliance by implementing voluntary and self-regulated CSR policies and practices (Blowfield & Murray, 2008).

In an attempt to provide a comprehensive and all-encompassing definition, the World Bank (2003) defines CSR as:

the commitment of business to contribute to sustainable economic development, working with employees, their families, the local communities and society at large to improve their quality of life, in ways that are both good for business and for [international] development.  
(as cited in Petkoski & Twose, 2003: 1)

While this definition provides a comprehensive overview, some, including Blowfield and Murray (2008), prefer to describe CSR in terms of company values and codes of practice, including fairness, integrity, and honesty. In addition, the size, wealth, power, and sphere of influence of a company are believed by some to impact on or affect the responsibilities of an organisation. For example, a multinational's CSR responsibilities and activities will be considerably different from those of a small to medium-sized enterprise (SME) (Windsor, 2001).

Werther and Chandler add to this view by distinguishing the responsibility differences across industries and conclude that, with so many variables to consider, it is “impossible to prescribe what mix of responsibilities a company faces” (2006: 7). Subsequently, instead of focusing on a non-existent universal definition, companies should build their CSR strategies around their particular stakeholders and the strategic priorities of the firm (Werther & Chandler, 2006; Blowfield & Murray, 2008).

CSR, therefore, requires a “mental shift in communicating (internally and externally) and being transparent as a company, towards employees, clients and other stakeholders” (Cramer, Jonker & van der Heijden, 2004: 216). It should work towards building lasting and cooperative relationships that, while recognising and understanding the international context, focus on the specific strategies and priorities of its business and its stakeholders (Preuss, Haunschild & Matten, 2009).

Despite this increased focus within the literature, many companies still find integrating their core business with CSR awkward and difficult (Anonymous, 2008; Crane, McWilliams, Matten, Moon & Siegel, 2008; Truscott et al., 2009). In addition, the possibility of meeting public demand, while positively impacting on the bottom line at the same time, becomes unlikely and improbable (Henderson, 2001). Unfortunately, the continued confusion and debate around the definition and meaning of CSR (Truscott et al, 2009) has been echoed in the haphazard and dispersed literature on CSR *practices* (Campbell, 2007; Matten & Moon, 2004).

Focused predominantly on standardised systems (Truscott et al, 2009), limited attention has been given to a more focused and organisational specific approach that links with corporate strategy to provide clear and practical CSR guidelines (Bolton et al., 2011; Porter & Kramer, 2006). This is probably not overly surprising, given that the majority of literature in this area is normatively based and includes limited empirical data on actual organisational practices.

### ***Employee-focused CSR***

CSR literature tends to be focused on external pressures and outcomes (Bolton et al., 2011) with a particular strong environmental and/or society angle, and a large part of the literature neglects employees and their potential role. Despite employees or ‘human resources’ being increasingly acknowledged as the most important asset of a business (Pfeffer & Veiga, 1999; Young & Thyil, 2009) and providing vital input into the creation and implementation of the CSR process as a key stakeholder (Bolton et al., 2011), employees are generally treated as a separate labour issue and not a central and integrated component of CSR. In the literature, employees are for the most part seen as:

... something of a by-product of CSR activity rather than an integral part of the process. The actual engagement of employees with and the role they play in the creation of the CSR brand is barely acknowledged (Bolton et al., 2011: 64).

However, in order to deliver flawless service, as well as keeping up to date with rapid technological advances and developing core competencies, organisations, according to Bonfiglioli et al. (2006), need skilled and motivated employees. Organisations are dependent on these skilled employees for knowledge and know-how, as well as improvements in customer service and, ultimately, business performance (Bevan et al., 2004). Therefore, understanding, engaging, and developing employees is of vital importance to all organisations (Bonfiglioli et al., 2006).

The relationship between a business and its employees can be regarded as a precondition for CSR: if a company does not assume a high level of responsibility for its employees, how can it be responsible to its customers or to the social or natural environment in which it operates (Vuontisjärvi, 2006: 333).

In terms of focusing on employees, organisations are called to include philanthropic activities on their CSR agendas (Carroll, 1991) or, taking this one step further, become corporate citizens (WEF, 2003; Bolton et al., 2011). Yet, there remains very limited explanation as to what any specific activities might be, other than being told that being philanthropic should include “issues within a corporation’s discretion to improve the quality of the life of employees, local communities, and ultimately society in general (donations, sponsorship, etc.)” (Mattila, 2009: 541), and activities should add stakeholder value (Peloza & Shang, 2011), and involve stakeholder engagement (Bolton et al, 2011).

Looking beyond mainstream academic literature, a growing number of global standards and initiatives have been developed to assist organisations with their CSR reporting. These standards, which include environmental, economic and social classifications, provide greater insight into specific CSR-related activities. Employee and/or workplace related activities will be focused on for the purpose of this research, The following table provides a summary of the employee-focused performance indicators of some of the better known global bodies.

**Table 1: Employee-focused performance indicators**

	<b>Global Reporting Initiative (GRI)</b>	<b>Business in the Community (Bitc)</b>	<b>FTSE4GOOD</b>	<b>Dow Jones Sustainability Index (DJSI)</b>	<b>EU and its Green Paper (CEC)</b>
<b>Employee-focused indices</b>	employment relations, benefits, collective bargaining, health and safety, training and development, diversity  GRI (2000-2011)	training and career development, diversity, culture, supportive working environment, health and safety, flexibility and work-life balance  Bitc (2007)	diversity, flexible working, benefits, health and safety, training and development, employment relations, collective bargaining, charitable donations  FTSE (2007)	training and development, remuneration, performance management, benefits, diversity, freedom of association  SAM Indexes GmbH (2006)	lifelong learning, empowerment, communication, work-life balance, diversity, remuneration and benefits, health and safety, diversity, anti-discrimination  European Commission (2001)

The above criteria were made more specific by Vuontisjärvi who, based on an analysis of the annual reports of Finland’s 205 largest companies, identified and compiled a list of the most commonly included employee-focused policies and practices. These include, in order of importance at the time:

- training and staff development
- pay and benefits
- participation and staff involvement
- values and principles
- employee health and wellbeing
- measurement of policies
- employment policy
- security in employment
- equal opportunities (diversity)
- work-life balance

(2006: 337).

Building on Vuontisjärvi's (2006) criteria, as well as drawing on the other well-known global reporting indicators from the table above, the following set of employee-focused CSR criteria was established (Raubenheimer, 2008: 95). In no particular order, these include:

- training and career development: life-long learning emphasis and spending per employee
- diversity: organisational demographics, anti-discrimination, equal opportunity promotion, minority and disability group inclusion, women in management programmes, age-neutral policies, and cultural inclusion
- supportive working environment: work-life balance, part-time and flexible working options, employee participation and involvement, two-way communication channels, and family support, including childcare facilities and maternity and paternity leave policies
- health and safety: employee wellbeing, education, counselling, and workplace policies and practises
- remuneration and benefits: share plans, employee appraisals, performance standards, and bonus schemes
- employee engagement and satisfaction: surveys and employee empowerment
- employment relations (ER): union relationships, collective bargaining, and freedom of association
- organisational values: codes of ethics, mission statements, value, and business principles
- employment policy: layoffs, restructuring policies, turnover, retirement, recruitment and selection policies, and job creation initiatives.

With the above activities in mind, it is also important to note that an organisation's CSR purpose is influenced by a number of factors, including in which country a company operates, the consumers a company serves, the industry in which a company operates, the international institutional standards a company must meet, and the local and international trends a company faces (Blowfield & Murray, 2008). As a result, as the mix of these issues will evolve over time and vary from company to company, it is impossible to prescribe the exact combination of issues included in a company's CSR purpose at any particular time (Whether & Chandler, 2006).

However, with limited empirical studies available, it remains to be seen whether practical implementation reinforces or contradicts the literature's positive assessment of CSR and its benefits.

### ***Research Questions***

The above discussion highlights the positive but normative nature of the current literature and illustrates the absence of a clear definition and lack of certainty around CSR activities. The present study, therefore, aims to fill some of these gaps in the literature by exploring and answering the following questions:

- How do organisations define and conceptualise CSR?
- Are, and if so, how are employees included in this understanding?
- What employee-focused CSR activities do organisations participate in and promote?

The following sections will explain, therefore, how this research set about trying to answer these questions empirically and what it uncovered.

## **Methodology**

### ***Sample***

Organisations within the financial sector in New Zealand and Australia were chosen as the area of focus for this research. Ten organisations (five pairs) were approached because of the potential for comparative

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analysis between their Australian and New Zealand based operations. Unfortunately, only seven organisations agreed to participate. All five New Zealand organisations are involved but only two of the five Australian organisations agreed to participate.

As well as the potential for comparison, all organisations were chosen because they publically state, via their websites and annual CSR reports, that they are actively engaged in CSR-related activities. Thus, the sample selection cannot be considered random and is not intended to be representative of the financial sector in either country but rather to provide some initial new empirical insights about employee-focused CSR.

While basic financial services are seen as “important in creating a cohesive society” (Decker, 2004: 716), the financial sector also provides a service sector and multinational enterprise perspective of large economically powerful companies, with organisations based across national boundaries. This allows for a comparative analysis, which was a key reason for targeting pairs of organisations in Australia and New Zealand.

Secondly, as discussed by Welford (2005) and Pedrini (2007), large corporations are more likely to have specialised HRM departments, with more developed and specialised policies and processes that link in with the organisations’ strategies than would their smaller counterparts. Thirdly, large organisations tend to be more transparent (Guthrie, Petty & Ricceri, 2006) in respect of their internal systems and tend to be under greater public scrutiny (Paveline & Porter, 2008). Therefore, their CSR compliance and reporting are often promoted and reports are more readily made publically available.

Given the recent financial crisis, financial organisations have come under greater scrutiny. Both the public and media have been very critical of organisational practices and strategic choices, particularly with regard to issues of ethics. Transparency has subsequently become even more important. The financial sector and banks in particular have had to refocus on regaining the trust of their customers. Dependent on their intangible services (Decker, 2004), this has meant an increased focus on employees as a means to meet these more discerning and demanding consumer needs (Bevan et al., 2004).

Focused on better understanding an organisation’s relationship with its employees, this study centres on managers within each organisation who hold roles or are closely associated with Human Resources, Corporate Social Responsibility, or Employer Branding focused departments. This research reports on 28 managers from these areas across the seven organisations. They ranged in age from 18 to 50 years with 19 women and nine men participating. Respondents ranged from three to six per organisation.

### ***Research design***

This paper draws on some initial results from a larger Doctoral thesis project (see Raubenheimer, 2012). Given the limited and predominantly normative literature, as well as the research questions under investigation, this study is based on a constructivist epistemology (Denzin & Lincoln, 1994; Creswell & Plano Clark, 2007), with an interpretist paradigm (Hussey & Hussey, 1997; Grant & Giddings, 2002), and draws on phenomenological methodology (Goulding, 2005; Conklin, 2007). As a result, qualitative research methods (Leedy & Ormrod, 2010) were used for data collection.

### ***Data collection and analysis***

The larger doctoral study included a two-tiered data collection approach in the form of qualitative background questionnaires, which, subsequent to their completion, were followed by a semi-structured interview. However, the questionnaires will form the primary focus of empirical data for this article. In addition, for the purpose of this article and to investigate the research questions above, the data analysis focusses on answers about definition and activities to the following two questionnaire questions:



- How would you define employee-focused CSR?
- What employee-focused CSR activities are a focus for your organisation?

Thematic content analysis (Creswell, 2009) was adopted as the best method to analyse the answers provided to the above questions. Although traditionally considered a quantitative method, it is increasingly being used in organisational studies (Duriiau, Reger & Pfarrer, 2007), as well as being helpful when dealing with open-ended interpretist data (Hussey & Hussey, 1997).

In addition, an inductive approach (Gibbs, 2009; Saldana, 2010) was adopted when looking at answers about definitions. This approach, although accepting of the fact that not all preliminary ideas and preconceptions can be completely excluded, aims to “as far as possible, try to pull out from the data what is happening and not impose interpretations based on pre-existing theory” (Gibbs, 2009: 46). For the activity-focused question, a combination of both an inductive and deductive approach was adopted. A deductive concept driven approach draws on frameworks or concepts established in the literature or previous research (Gibbs, 2009), which for this research includes a list of employee-focused activities compiled from the literature. Thus, the data was analysed in terms of the recurring themes that presented themselves around the definition of CSR. Activities were analysed in terms of the incidence of frequency that they were included and were grouped according to the list of activities outlined above.

## Findings

### *How is employee-focused CSR defined?*

In line with the theoretically focused discussion above, the definitions provided by the respondents ranged considerably although some common themes were identified.

### *Conceptualising CSR*

In providing a definition, three distinct categories were noted around the conceptualisation of CSR. Explored more comprehensively below, these include:

- employee-focused CSR as the main definition focus
- CSR holistically defined
- employee-focused CSR defined as a subset of CSR.

The large majority of participants, as illustrated below, focused only on providing an explanation of their understanding of employee-focused CSR (just as the question asked).

*CSR related activities that connect with and drive engagement with your employees. 3A*

*Investing in the skills and capabilities of our employees. 4E*

*When the organisation partakes in activities that proactively supports its employees in a responsible way either in their role, their community or with their families. 4D*

*Policies and procedures to ensure employees are valued and respected. 7A*

However, a number of respondents, when providing a definition, focused more holistically on CSR as a broader social concept. They noted that:

*CSR is going beyond the business requirements (financial) and looking at how the organisation can help others and society in general. 1F*

*CSR (to me) is an organisation ensuring a positive impact through its activities on the environment, clients, employees and society; playing their role in ensuring a sustainable and prosperous society. 2B*

The remaining respondents chose to differentiate between CSR and employee-focused CSR when providing a definition. By doing so, they consciously or unconsciously presented employee-focused CSR as a subset of CSR.

*Corporate social responsibility focusses on corporate led/related activities and the impact on any stakeholder connected with or impacted by its actions. Employee focused CSR would look specifically on how corporate actions impact employees directly. 2D*

*To me CSR is about sustainability and corporate collaboration in the community. Employee focused is the engagement of employees in that process and those outcomes. 6A*

The following table provides a summary view of how the respondents' definitions were classified according to the three categories. As illustrated below, there is limited consistency both between and within organisations, with only three of the seven organisations focused on similar conceptualisations. However, all organisations were able to provide some explanation as to what and how employees were included in their conceptualisation of CSR.

**Table 2: Classifying employee-focused CSR definitions**

Classification	Org 1 (NZ)	Org 2 (AUS)	Org 3 (AUS)	Org 4 (NZ)	Org 5 (NZ)	Org 6 (NZ)	Org 7 (NZ)	Total (28)
Employee-focused CSR	4		2	5	2		3	16
Holistic CSR	2	2	2					6
Differentiated		2			1	3		6

Note: Organisation 1 to 4 includes the two pair of participating companies.

### ***Stakeholder relationship***

Despite the variation when defining CSR, all respondents included a focus on people/stakeholders in conjunction with a locational context. These can be grouped broadly into two main categories, namely:

- interaction with employee within an internal/organisation setting
- interaction with multiple stakeholders including employees both within and outside the organisation.

None of the respondents took a purely external focus, highlighting the fact that CSR is relationally based and relies on the interaction of the organisation, as a given, with a range of stakeholders. Employees were, therefore, found to be always, in some way, part of this process.

Given the question is employee focused, it was expected that participants would mainly refer to their employees and the internal environment or workplace and a number of them did:

*Our business is only as good as the people who work for us. The success of both are interdependent. Ensuring people are safe, rewarded and connected. 4A*

*Policies and procedures to ensure employees are valued and respected. Could be in the form of flexibility, support, training and development, and an appreciation of social and cultural diversity. 7A*

*Taking into account employees' values, personal circumstances and ambitions. Work/life balance initiatives. Equal opportunities – integrity, collaboration, respect, accountability, excellence. 5B*

Several respondents, mainly from organisation four, also stated that a focus on employees should be personalised and can and should extend beyond their time at work, extending the locational setting externally.

*Employment practices that recognise and support needs of employees beyond just the work place. 4B*

*Having a responsibility for the care and wellbeing of staff that extends beyond the workplace. Caring about staff as individuals. 4C*

*When the organisation partakes in activities that proactively supports its employees in a responsible way either in their role, their community or with their families. 4D*

*Taking into account employee's values, personal circumstances and ambitions. 5B*

Building on this external organisational focus, the other half of the respondents included multiple stakeholders (internal and external to the organisation) in their definitions.

*It is where an organisation provides employees with the opportunity to do non-paid work and help charities, as well as ensuring the employees are cared for in a responsible way and their interests are looked after. Finally, CSR is about a company looking after the environment and being ethically responsible. 2A*

*Our purpose guides us in our decision making and in every aspect of our engagement with our colleagues, our customers, and our key stakeholders including community, government, consumer groups and the media. 3D*

*CSR (to me) is an organisation ensuring a positive impact through its activities on the environment, clients, employees and society. 2B*

*For us it is about our purpose in action every day by our employees: doing the right thing, helping our customers and communities, belief in potential. It is at the core of our business. 3B*

When looking closer at these stakeholder relationships, a distinction can be seen regarding an organisation's focused intention. Employees were either seen as one of the stakeholders to whom the organisation was responsible, or they were seen as part of the process and a means by which to deliver these responsibilities to external stakeholders.

In line with the above, while some referred to the organisations taking a lead in driving and taking responsibility for its CSR initiatives, others placed responsibility upon their employees to take the lead and be accountable. This distinction is illustrated below.

### ***Employee – the focus***

*Employee focused CSR would look specifically at how corporate actions impact employees directly. 2D*

*CSR related activities that connect with and drive engagement with your employees. 3C*

*Employee focused CSR is about treating employees well eg, working conditions, development opportunities, meaningful work as well as being explicit with employees about the company's CSR agenda. 5A*

*CSR can focus on a number of areas, employees being one. 6B*

**Employees – part of the process**

*Employee focused Corporate Social Responsibility is making sure your employees are taking responsibility for socially responsible activities. 5C*

*It is about enabling employees to understand what their organisation does for CSR, allows them to get involved via feedback, ideas or hands on participation. 1D*

*Employees taking responsibility for caring for environment/community eg, involvement in community projects. 7C*

Again, when looking at how organisations compared, there was considerable inconsistency within and between them. When comparing these results, with the previous classification, other than minor variations, for the most part the results reinforce one another in terms of areas of focus.

**Table 3: Stakeholder relationship focus**

Stakeholders	Org 1 (NZ)	Org 2 (AUS)	Org 3 (AUS)	Org 4 (NZ)	Org 5 (NZ)	Org 6 (NZ)	Org 7 (NZ)	Total (28)
Employees/Internal	3		2	5	2		2	14
Multiple stakeholders	3	4	2		1	3	1	14

**Organisational approach to employee-focused CSR**

In the same way that organisations hold a view on the role their employees can and should play within the context of CSR, they also held distinct beliefs on what their role was and how CSR was positioned within their organisation. In comparing the definitions, the following four continuums were identified to broadly describe how these respondents characterised CSR within their organisations. These continuums include:

- proactive to reactive approaches
- voluntary to mandatory approaches
- intrinsic to segmented from strategy approaches
- ideological to activity orientated approaches.

As an exploratory investigation, it was valuable to consider both ends of the spectrum. However, as the below examples illustrate, not all the definitions displayed each criterion while others included a variety.

*CSR (to me) is an organisation ensuring a positive impact through its activities on the environment, clients, employees and society. Playing their role in ensuring a sustainable and prosperous society. 2B*

This definition describes CSR as something the organisation is committed to as a given for them (*mandatory*), with set associated activities. It is, however, more *ideological* in its description of these activities and does not list any specifics. It also highlights the need for the organisation's actions to have a positive impact on their stakeholders (*proactive*), instead of having to react to any negative outcomes.

*CSR is a way for companies to self-regulate; to ensure the workplace meets legal, ethical standards and internal/social norms. 1E*

In comparison to the above, this respondent discusses CSR in terms of compliance and adhering to a set of standards highlighting their CSR to be more *reactive* and box ticking.

*It is about enabling employees to understand what their organisation does for CSR, allows them to get involved via feedback, ideas or hands on participation. 1D*

For the employees of this organisation there is a *voluntary* element to them ‘understanding’ and having the opportunity if they chose, through multiple options, to get involved with CSR. In contrast, however, for the organisation, “what their organisation does for CSR”, as with the first example, assumes a more *mandatory* or expected element for the organisation’s responsibilities.

*Investing in the skills and capabilities of our employees, ie. OHS and wellbeing, learning and development, talent management, performance and reward, industrial relations, diversity of inclusion, flexible working and our organisation culture. 4E*

While *proactive* with its focus on ‘investing’, this definition focusses on very specific *activities* when explaining how employees’ skills and capabilities can be enhanced. Although the use of ‘investing’ again carried with it a strategic connotation, other than this there is very little connection to its organisation’s overall strategic direction (*segmented*).

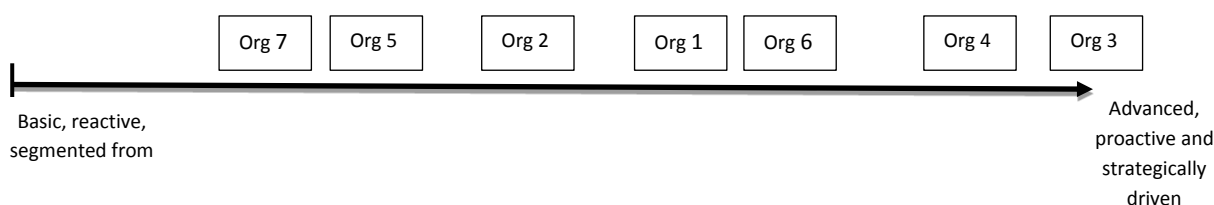
In contrast to the previous definition, the following outlines its specific stakeholders, but its CSR is described in more general and *ideological* terms and as a core and strategically aligned (*intrinsic*) part of their organisation.

*Corporate Responsibility (CR) is how we do things. It is intrinsically linked to our enduring purpose – to do the right thing. Our purpose guides us in our decision making and in every aspect of our engagement with our colleagues, our customers, and our key stakeholders including community, government, consumer groups and the media. 3D*

When looking at the above approaches and taking into consideration the categorisations and stakeholder relationships, it would appear that there is little consistency within and between organisations’ approaches to CSR. Alternatively, these could also be viewed as more of process, with stages of development.

Overall, a continuum can be drawn from what could be considered a basic and more add-on compliance approach to CSR to those organisations who take a more holistic, integrated, strategic, and proactive approach to CSR. From the information provided, the organisations can be approximately ordered along this continuum as follows.

**Figure 1: Continuum of CSR development**



*Employee-focused CSR activities*

All activities noted as part of employee-focused CSR were listed as the questionnaires were systematically analysed. These were then grouped according to the frequency or replication of their reference and then again grouped according to the list compiled from the literature.

The following table outlines the frequency of recurring activities, as well some initial observations.

**Table 4: Comparison of employee-focused CSR activities**

Original list (roughly according to Vuontisjärvi's order)	New list: Order of importance/ additions		Areas of interest
	Activity	Number of reoccurrences	
	Community involvement	26	Addition to original list. Volunteer days a focus
<b>Training and career development</b>	Supportive working environment	23	Work-life balance a focus
<b>Remuneration and benefits</b>	Health and safety	22	Increasingly focused on wellbeing
<b>Supportive working environment</b>	Training and development	14	Talent and leadership a big focus. Additional to original list
<b>Employee engagement and satisfaction</b>	Diversity	13	Culture and women a focus
<b>Organisational values</b>	Organisational values	9	Value and purpose of focus
<b>Health and Safety</b>	Employee engagement and satisfaction	6	Focuses on empowerment
<b>Employment Relations (ER)</b>	Remuneration and benefits	5	Not a big focus
<b>Employment policy</b>	Employment policy	2	Mentioned only once
<b>Diversity</b>	(Employment relations)	0	Not mentioned at all

While the original order has shifted, there has also been a new addition. Not only was community involvement (including employee volunteer days and employee fundraising), not included previously, it is also now the most frequently noted employee-focused activity.

In addition, employment relations were not mentioned at all and employment policy was only mentioned twice. It is interesting to observe that according to this group of respondents those activities that have moved towards the top of the list include more HRM-based and focused activities.

## Discussion

This study aimed to explore how employee-focused CSR was practically defined and used by financial institutions. With such a diverse and fragmented body of normative literature on the topic, it was hoped an empirically focused study could help provide some insight into actual understandings and practices.

Consistent with the literature that views CSR as a broad, poorly defined, and loosely focused concept (Decker, 2004; Garriga & Mele, 2004; Godfrey & Hatch, 2006; Garavan & McGuire, 2010), the

definitions provided by the individual respondents varied considerably when assessed according to categorisation, stakeholder relationships and characteristics of approach. All respondents were able, however, to articulate their understanding of CSR and what activities their organisation engaged in within the employee-focused CSR space. Although some were employee-focused and others more holistic in their application, this highlights that CSR is still evident within organisations, reinforcing the view that CSR has become a prominent focus for corporates (Smith, 2003).

In addition, in line with Werther and Chandler (2006), and Blowfield and Murray (2008), all respondents (whether implicitly, or more explicitly) focused on stakeholder relationships when discussing CSR. Not only were organisations seen as central and inherent to this process when discussing these relationships within the CSR context, but, by definition, these included the organisation's interaction with and responsibility to different groups of people, be they employees, customers, or the community. Subsequently, CSR can be seen to be intrinsically focused on people and, therefore, dynamic and individualistic to each organisation.

Despite the literature conceptualising employees as more of a separate labour issue or by-product of CSR (Bolton et al., 2011), it was clear that employees were viewed and described by most respondents as much more central and critical to CSR. The respondents either focused specifically on employees or, in line with the literature and reporting bodies (Decker, 2004; Bitc, 2007; GRI, 2011), chose to provide a more holistic definition. Including economic, environmental, and social elements, the holistic definitions merely differentiated employee-focused CSR as a sub-set of a more broadly focused CSR field.

In considering an organisation's relationship with its employees, organisations emphasised how they viewed their employees' responsibilities, as well as their own responsibilities to employees in the CSR process. These perspectives differed widely between organisations. Inconsistent with the literature's assessment that employees are excluded from and not acknowledged in the CSR process (Bolton et al., 2011), a number of respondents described employees as very much part of the CSR process and the means by which their organisation's CSR initiatives are delivered to their external stakeholders.

On the opposite side of the spectrum, some respondents, in support of Bonfiglioli et al. (2006) and Vuontisjärvi (2006), believe employees should not only be part of the CSR process but should be recognised as a key stakeholder. Organisations should, therefore, be responsible to their employees as well. The definitions from a number of respondents subsequently focused on enhancing employee skills (Bevan et al., 2004), employee engagement (WEF, 2003; Bolton et al., 2011), and an organisation's impact on its employees.

Solely focusing on employees within the internal setting of the workplace was a key area for half of the respondents when providing a stakeholder relationship context for their CSR definitions. As discussed above, based on relational interactions, stakeholders (Freeman, 1984) and stakeholder relationships (Whether & Chandler, 2006) are also acknowledged in the literature as a key focus for CSR, as well as a way to build more tailored and organisationally appropriate CSR strategies (Blowfield & Murray, 2008).

Interestingly, a number of respondents, in line with the World Bank (2003, as cited in Petkoski & Twose, 2003) and the WBCSD (2000), looked not only at their impact on employees within the context of CSR but also beyond their immediate work environment to their employees and their families. This is in line with Vuontisjärvi's (2006) view that an organisation's relationship with its employees should be a precondition for all other CSR activities.

The other half of the participants' definitions focus on a multiple stakeholder approach. This view is consistent with a more holistic conceptualisation of CSR (Decker, 2004; Bitc, 2007; GRI, 2011) and a focus on meeting the needs of all of an organisation's stakeholders (WBSCD, 1998; Whitehouse, 2006; Whether & Chandler, 2006; Decker, 2004; Pirsch et al., 2007). Employees and the internal environment

were still recognised, in addition to external stakeholders, including customers, the community as well as the natural environment.

Finally, when defining CSR, respondents outlined their view of their organisation's role within the CSR process and the characteristics these approaches included. These characteristics provided significant insight into the degree of CSR integration within each organisation.

The WEF (2003) called for corporate citizens who operate beyond compliance, and Blowfield and Murray (2008) called for voluntary and self-regulated approaches. The use of language is important here. Many organisations, without alluding to mandatory directives, described their action and responsibilities around CSR as a given or self-imposed mandate. In line with public and global pressures (Glade, 2008; Bolton et al., 2011), it would appear that either organisations are voluntarily imposing mandatory responsibilities or the push to become good corporate citizens (WEF, 2003; Bolton et al., 2011) is evoking an active response.

In contrast, when looking at the way respondents described their employees' CSR participation, this was described as being much more voluntary in nature.

When assessing the degree of integration within an organisation's strategic direction, or, as described by Paul Bateman (Anonymous, 2004), ensuring CSR is at the heart of the business strategy, a range of perspectives were provided by the respondents. One organisation in particular, with several other respondents from other organisations alluding to it, took this intrinsic, ideological, and more holistic view of CSR. This highlighted a level of development and maturity in their CSR processes and practices that were integrated throughout the organisation and supported its strategic objectives. It also reinforced Werther and Chandler's (2006) appeal for CSR to be specific to an organisation and its strategic priorities.

The remaining respondents provided a range of variations from the above emphasis, with some including or alluding to a strategic element to others who provided no link to any core strategy and instead took a more tactical approach and discussed specific activities they considered to be part of employee-focused CSR. It is important to note that it is hard to determine, as no further information was able to be collected, whether this is a true reflection of their organisation's CSR programme or merely a segment, in line with the question asked. The literature in this area is very sparse (Matten & Moon, 2004; Campbell, 2007) on any specifics. Therefore, drawing on Vuontisjärvi's (2006) list as well as those activities outlined by the global reporting bodies, a comparison was done between the two to establish a list to compare to the respondents' provided definitions.

The order of importance of specific activities has changed considerably. Training and career development dropped from first to fourth, and remuneration and benefits dropped dramatically from second to eighth. In contrast, health and safety, a supportive working environment, and diversity all moved up some places.

Work-life balance and flexibility, both part of a supportive working environment, were heavily discussed, in support of the increasingly flexible organisational structures organisations are adopting currently. Likewise talent development, part of the training and development category, was also a big focus for many respondents as such development was seen as important for ensuring sustained organisational success (Bonfiglioli et al., 2006; Young & Thyil, 2009). The focus within health and safety has also changed with wellbeing dominating most references to it.

All these areas that have advanced up the list have a strong HRM association and focus. Interestingly, while not previously included, community involvement was the most frequently discussed activity for employees. This increased frequency of reference could, therefore, be because the respondents, for the



most part, hold positions within or closely aligned to the HRM space. These particular areas are probably most relevant to them and their points of organisational reference in the CSR space. Alternatively, workforce developments and social changes may have affected their increased attention, with the aim for them to be developed further.

The drop in importance of other activities down the list could be described as more 'hygiene' or administrative functions. This could be because these activities are no longer an issue and taken more as given; for example, in the case of employment relations, which was not mentioned at all.

These changes to the list of activities and their subsequent degree of focused importance all support Locket et al.'s (2006) view that CSR is constantly changing and continues to develop. These results also illustrate that the size of an organisation (Blowfield & Murray, 2008), as well as the country and industry (Werther & Chandler, 2006) within which it operates, could potentially affect how organisations prioritise their CSR-related practices. It could also confirm that, in line with developing understandings of CSR and international events relating to CSR, approaches can vary considerably over time.

In answering the research questions, it would appear that organisations, like the literature, are still developing their definitions and understanding of how to implement employee-focused CSR. It may be that agreeing upon a universal definition is an unlikely actuality due to the numerous influencing variables. Perhaps a universal definition would need to be significantly more encompassing and fundamentally based than current propositions.

Based on respondents' answers, some organisations may not appear to be prioritising their CSR policies and others are starting to progress to a more meaningful approach. The latter organisations have already actively engaged in linking their organisationally specific activities with their key stakeholders and overall purpose and strategy. The findings not only provides a range of approaches to consider but also a potential process for development and improvement.

What is clear is that CSR and specifically employee-focused CSR is a dynamic and context specific concept that is not only relationally based and action orientated but can become an integral part of an organisation's strategy. What now remains to be seen is how this conceptualisation and integration of employee-focused CSR affects each organisation's success, not only in the employee space, but in its strategic orientation and competitive advantage.

## **Conclusion: implications, limitations, and future research**

While CSR is increasingly becoming an important organisational consideration (Smith, 2003) with organisations acknowledging and embracing their role in this process (Handy, 2002; Anonymous, 2004), what that means and specifically what it involves remains unclear at best. This is in part due to the limited empirical data available. As a result, it is hoped that these initial findings will not only provide a clearer understanding of the ways organisations conceptualise CSR but also an update on the specifics they are focusing on at present.

Employees are now definitely part of the CSR discussion. While it appears that each organisation is at a different stage of CSR integration, practitioners can determine where they fit into this continuum and then draw on those ahead of them on their CSR journey for further insights and development opportunities. Although location, industry, and organisational size will affect the degree of relevance, some key lessons about how organisations conceptualise and approach CSR can be noted.

Limitations of this study relate to the means of data collection and the included participants. While only a preliminary review, the use of questionnaires limited the ability for the researcher to seek further

elaboration, provide contextualisation, and ask additional questions dependent on the respondent's initial responses. In hindsight, it would have been beneficial to first ask participants to define CSR and then employee-focused CSR. Future research should, therefore, adopt a more interactive qualitative method, such as in-depth interviews to draw more complete results. Secondly, while the research looks at employee-focused CSR, the organisational perspective came across very strongly through the opinions of the respondents. It would have been very beneficial to have been able to include employees' perspectives. This clearly constitutes an opportunity for further research.

Although sufficient for a qualitative study, the sample size is still rather small and the differentiation in participant opinions between and within organisations could account for some of the variations noted and conclusions drawn. An increased number of respondents would have provided further insight and allowed for a more detailed analysis. Limited access also hindered a more comprehensive comparative analysis, as well as a more complete view of the industry. Gaining access proved especially difficult and, although the financial sector is of particular interest, alternative industries or locations could be explored.

The next stage will, therefore, include further analysis of the questionnaires as well as the semi-structured interviews. This will not only provide further insight into the context of each respondent's understanding of employee-focused CSR within their organisation but also provide a more comprehensive interpretation of the practical application and integration of the dynamic and elusive concept of CSR.

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