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Corporate Social Responsibility Factors in Market Share and Financial Performance Improvement

Belinda McLaughlin
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Walden University

College of Management and Technology

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Belinda McLaughlin

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Walden University
2017

Abstract

Corporate Social Responsibility Factors in Market Share and Financial Performance
Improvement

by

Belinda McLaughlin

MBA, Brenau University, 2014

BAS, St. Petersburg College, 2012

Doctoral Study Submitted in Partial Fulfillment
of the Requirements for the Degree of
Doctor of Business Administration

Walden University

October 2017

Abstract

Some corporate leaders lack knowledge of CSR strategies to improve corporate financial performance. Businesses increase their profit margins when the business leaders integrate social and environmental management into core business processes. Grounded in stakeholder theory, this multicase study involved an exploration of corporate social responsibility factors that contributory to improving market share and financial performance. One-on-one interviews took place, and corporate leaders of 3 Native American owned companies that have implemented successful CSR strategies to improve market share and financial performance within the Midwestern area of the United States, including Kansas, Missouri, and Oklahoma. Data triangulation involved the use of field observations, organizational background information, and review of archival records. Modified van Kaam method was instrumental to identifying the variation of potential structural meanings embedded within textural implications as well as to expose core themes and contexts that contribute to the apparent presence of the phenomenon. Some themes that emerged from this study included corporate social responsibility strategies, core value and views, and indications. These themes developed through efforts to identify the CSR strategies and outcomes of Native-owned gaming operations. Identifying successful CSR strategies encourages more companies to participate in socially responsible initiatives. Illustrating successful CSR efforts within Native gaming operations can transform business practices, enhance social performance, and generate positive social change in communities through transforming local Native American communities into vibrant cohesive societies for families to thrive in.

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Dedication

I would like to dedicate this study to James, Malikai, Mariska, and Maikel McLaughlin. Thank you for being my pillar, my island, and my everything. I could not have completed this journey without you. I thank you for giving me time and understanding. Words cannot express how grateful I am to have you all.

To Vice Chief Jack Ross and Norma Ross; thank you so much for all of the wisdom, guidance, and memories you have shared with my family and me. Your faith in me has carried me through this mission. There is so much more that I hope to learn and share with you in the future.

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Table of Contents

List of Tables	iii
List of Figures	iv
Section 1: Foundation of the Study.....	1
Background of the Problem	1
Problem Statement	2
Purpose Statement.....	3
Nature of the Study	3
Research Question.....	5
Interview Questions	5
Conceptual Framework	6
Operational Definitions.....	7
Assumptions, Limitations, and Delimitations.....	10
Assumptions.....	10
Limitations	10
Delimitations	11
Significance of the Study	11
Implications for Social Change.....	12
A Review of the Professional and Academic Literature.....	13
Corporate Social Responsibility Theories	15
Stakeholder theory	15
The importance of stakeholder identification	17

Institutional theory	19
Comparable and Contrasting Models	20
Stakeholder model.....	20
Input-output model.....	21
Corporate social performance model	22
Corporate Social Responsibility	22
Corporate Philanthropy	25
Corporate Social Performance	27
Corporate Financial Performance	31
Native American Commerce.....	35
Regulation of Native Commerce.....	36
Transition	36
Section 2: The Project.....	38
Purpose Statement.....	38
Role of the Researcher	39
Participants.....	40
Research Method and Design	41
Research Method.....	42
Research Design.....	44
Population and Sampling	45
Ethical Research.....	47
Data Collection Instruments.....	49

Data Collection Technique	50
Data Organization Technique	53
Data Analysis	55
Reliability and Validity.....	56
Reliability.....	58
Validity.....	58
Transition and Summary.....	59
Section 3: Application to Professional Practice and Implications for Change	61
Introduction.....	61
Overview of Study	61
Presentation of the Findings.....	62
Emerging Themes	63
Theme 1: CSR strategies.....	63
Theme 2: Evolution.....	65
Theme 3: Core values and views	66
Theme 4: Promotion.....	67
Theme 5: Indications.....	68
Analysis of the Research Findings.....	69
Applications to Professional Practice	71
Implications for Social Change.....	72
Recommendations for Action	73
Recommendations for Further Research.....	74

Reflections	74
Study and Summary Conclusions	75
References	77
Appendix A: Invitation Letter.....	105
Appendix B: Questionnaire.....	106
Appendix C: Interview Protocol.....	107

List of Tables

Table 1. Source Identification and the Accountability Table 13

List of Figures

Figure 1. Type of contribution by case.	65
Figure 2. Tribal promotional efforts.	68
Figure 3. Casino promotional efforts.	68

Section 1: Foundation of the Study

Since the 1960s, the idea of organizations having social responsibilities to a variety of stakeholders has gained acceptance in academic, social, and corporate arenas (Wang, Tong, Takeuchi, & George, 2016). Scholars have reported inconsistent research results when examining the relationship between corporate social responsibility (CSR) efforts and corporate financial performance (Servaes & Tamayo, 2013). The inconsistencies in research results necessitate additional research into the financial and social benefits of CSR strategies (Miller, 2016). Further academic inquiry is a practical way to increase the level of knowledge and understanding of the relationship between corporate social responsibility and corporate financial performance (Cheng, Ioannou, & Serafeim, 2014).

Background of the Problem

My primary focus in this study was CSR. There has been a great deal of research related to CSR, the influence it has on corporate competitiveness, and the effects of CSR on corporate financial performance (CFP). Trudel and Cotte (2013) revealed that some scholars argue that funds spent on CSR initiatives impose an undue cost on corporations and hinder companies from fulfilling their duties to shareholders, which is to maximize profit shares.

CSR was a concept created by the demands of consumers and increasing governmental regulations (Miller, 2014). Some scholars describe CSR as an obligation that corporations have to communities, citizens, stakeholders, and the environment (Bellows, 2012). Pimple (2012) defined CSR as the actions and practices performed by

organizations that include ethical business practices, environmental stewardship, and contributions to the improvement of the surrounding community. Despite lacking a universally accepted definition, CSR has become an important part of the branding process for most companies today. Successful CSR strategies increase a company's competitiveness (Boulouta & Pitelas, 2014).

There are many facets of CSR that include ethical business practices, minimizing effects on the environment, and contributions to the betterment of the surrounding community. CSR has become a part of the branding process for many companies today. Aside from its effect on branding, CSR increases a company's competitiveness (Boulouta & Pitelas, 2014). However, integrating CSR into the company's corporate identity poses several challenges, as CSR is not always compatible with a company's existing corporate values or core principles (Schmeltz, 2012).

Problem Statement

The integration of social and environmental management into core business processes leads to better profit margins (Ameer & Othman, 2011). An Accenture study concluded that 93% of CEOs in leading corporations around the world recognize CSR as an imperative corporate function vital to success (Osagie, Wesselink, Blok, Lans, & Mulder, 2014). The general business problem is that some corporate leaders lack knowledge of CSR strategies to improve CFP. The specific business problem is that some Native American corporate leaders lack CSR strategies for improving market share and CFP.

Purpose Statement

The purpose of this qualitative multicase study was to explore the CSR strategies that corporate leaders have deployed to improve market share and enhance CFP. The specific population was corporate leaders of three Native American owned companies that have implemented successful CSR strategies to improve market share and financial performance. The location of these companies was in the Midwestern area of the United States, including Kansas, Missouri, and Oklahoma. This case population was appropriate because it encompasses the second largest concentration of Native American tribes in the United States.

The contribution to social change might include enhanced social benefits to the surrounding communities in which these companies practice corporate philanthropy. Pimple (2012) stated that improving the efficacy of CSR initiatives could increase business competitiveness while serving as a social benefit by promoting growth and development within the community, voluntarily abolishing business practices harmful to the environment and consumers, and enhancing efforts to preserve local and global environments.

Nature of the Study

The appropriateness of the research method depends on its relationship to the research question (Jootun et al., 2009). I selected a qualitative approach for this study. The qualitative method is holistic and interpretive, which enables researchers to explore the meaning and develop interpretations of individual experiences (Birchall, 2014). The qualitative methodology was the most appropriate choice for this study. Birchall (2014)

stated that qualitative methodology provides researchers the opportunity to explore and understand the contexts and settings in which stakeholders addressed the business problem through the extraction and interpretation of personal experiences. The quantitative method would have been appropriate if I had attempted to quantify attitudes or opinions or endeavored to identify the collective strength of multiple variables. However, this was not my goal. My objective was to explore pre-existing cases that exemplify successful CSR initiatives, strategies, and business processes. The mixed method was not appropriate because it would have required a larger sample size. The modest number of Native American-owned businesses in America is not large enough to meet the requirements of a mixed method or quantitative method of study.

I used a multicase study design for this study. I did not select a narrative design because a narrative study is more suitable for studying the experiences of individuals. Rather, I examined cases in which Native businesses realized a positive return after developing strategies and processes for engaging in CSR efforts. An ethnographic design was not appropriate for this study because an analysis of a culture-sharing group and common themes within that group was not the focus of my research. Researchers use case studies in a variety of fields of learning (Mariotto, Pinto Zanni, & De Morales, 2014). Mariotto et al. (2014) defined a case study as a detailed description of a management situation. Conducting a case study is appropriate to for exploring and interpreting rich qualitative evidence (Eisenhardt & Graebner, 2007).

Research Question

The central research question for this study was: What CSR strategies do Native American corporate leaders, in mid-western America, use to increase market share and financial performance?

Interview Questions

1. What organizational CSR strategies has leadership put in place?
2. Why has leadership chosen those strategies?
3. How does your company view CSR?
4. Why does your company view CSR that way?
5. What social causes does your company support?
6. Why does your company support those social causes?
7. How has your organization invested in CSR since its conception?
8. How have your CSR strategies evolved over time?
9. What indications exist to show that your investments in CSR have had a positive effect on your organization's financial performance?
10. How does your organization promote its CSR efforts or outcomes to the public?
11. How does your CSR strategy incorporate the core values of your organization?
12. How did your organization integrate CSR strategies into its core values and identity?
13. What other piece of information regarding CSR strategies at your corporation did I miss that you would like me to have?

Conceptual Framework

In his book, *Strategic Management: A Stakeholder Approach*, Freeman (1984) explained the core concept of stakeholder theory is that leaders who efficiently manage stakeholder relations are more competitive and experience better performance rates. Freeman (1984) created stakeholder theory to examine the relationship between an organization and both internal and external stakeholders. Internal stakeholders include employees, managers, stockholders, and owners. External stakeholders consist of suppliers, creditors, society, the government, customers, and the surrounding community. The focus of the stakeholder theory framework is the influence of organizational relationships with internal and external stakeholders on corporate strategies, business procedures, and operations. The American Law Institute reaffirmed that interdependencies between internal and external stakeholders are a natural occurrence in corporations in their report regarding corporate philanthropy (American Law Institute, 1992). Furthermore, the report explicitly states that firms must consider ethics and philanthropy regardless of expected corporate profits and shareholder gains (American Law Institute, 1992).

Stakeholder theory aligned with this particular study because scholars have established connections between this theory and the examination of CSR and sustainability (Ayuso, Rodríguez, García-Castro, & Ariño, 2012). Brown and Forster (2013) determined that the integration of stakeholder and CSR perspectives within the strategic plan for daily activities increase a corporation's ability to respond effectively to stakeholder needs even when the needs of different stakeholder groups compete with one

another. Furthermore, stakeholder theorists have established that the success and viability of a company are dependent upon the ability for that company to balance profit maximization and social performance (Usman & Amran, 2015).

Operational Definitions

Business ethics (BE). Pimple (2012) described business ethics as a code of principles, both written and unwritten, that guide and govern each organization's decisions or actions. Organizations integrate this form of applied ethics into organizational culture along with CSR. There is a significant relationship between BE and CSR. Business ethics policies assist firms in limiting legal liability while conveying to the public that the firm is a moral corporate citizen and increasing *corporate legitimacy* (Zheng et al., 2014).

Corporate financial performance. According to Sun (2012), corporate social responsibility is significantly associated with positive financial performance. Engaging in socially responsible behaviors reduce risks, improves stakeholder relationships, and contributes to wealth maximization. Waddock and Graves describe the relationship between CSR and CFP as cyclical, in that better financial performance leads to greater future CSR efforts and increased CSR performance also leads to enhanced financial performance (1994).

Corporate philanthropy. Kabongo et al. (2013) broadly defined corporate philanthropy as the act in which corporations donate a portion of their profits or resources to non-profit organizations. Corporate philanthropy is a phenomenon increasing in importance globally despite the recent financial crisis affecting the economies all over the

world (Gautier & Pache, 2015). Corporate philanthropy has become a significant business strategy requiring focus and discipline to be effective. Adopting CSR through programs that emphasize *community support, youth education and health, and overall philanthropic giving has a positive effect on areas of consumer behavior* (Walker & Kent, 2013).

Corporate social performance (CSP). Corporate social performance illustrates the application of a corporation's social responsibility principles, policies, and procedures through visible social responses (Wood, 1991). Corporate social performance is also a model that measures a firm's level of CSR by the resulting social outcomes of three different levels: institutional, organizational, and individual (Wood, 1991). The exploration of CSP framework concerning humanistic management revealed that companies promote *CSR at the individual level by humanism, as manifested through managerial discretion* (Arnaud & Wasieleski, 2014).

Corporate social responsibility. Corporate social responsibility is a form of *corporate self-regulation integrated into a company's business model* and organizational culture (Pimple, 2012). Corporate social responsibility refers to responsibilities towards stakeholders, the surrounding community, consumers, and the local environment (Bellows, 2012). Rakotomavo found evidence that suggests CSR investments do not detract from shareholder dividends (2012). However, CSR efforts do lower the cost of equity, which may increase the value of a firm's stock (Rakotomavo, 2012). Additionally, CSR provides the corporate benefit of increased competitiveness (Boulouta & Pitelas, 2014).

Corporate social responsibility theory. Corporate social responsibility theories encompass four dimensions relative to profits, political performance, social demands, and ethical values (Garriga & Mele, 2004). Corporate social responsibility theory contained outlines of the social responsibilities that firms shoulder and described in which organizational leaders should focus activities both internally and externally (Sheedy, 2011). Corporate social responsibility theory ascertains that companies utilize business policies and decision-making processes that produce benefits for society (Bellow, 2012).

Stakeholder. Freeman (1984) described a stakeholder as groups or individuals who may affect or suffer the effect of the achievement of a corporation's purpose. Stakeholders may include customers, employees, non-stockholders, and the community in which the organization operates (Stuebs & Sun, 2015). According to Mainardes, Alves, and Raposo; the six stakeholder classification types include a regulator, controller, partner, passive, dependent, and non-stakeholder (2012). Researchers also acknowledge investors and the media in the broad set of internal and external stakeholders associated with an organization (Riad Shams, 2015).

Stakeholder theory. This approach resulted from the idea that there exists a *social contract* between organizations and society (Donaldson & Preston, 1995). American Law Institutes echoes this notion in a report, which stated that *modern corporations naturally create interdependencies between internal and external stakeholders* (1992).

Organizations must consider ethics and philanthropy even if corporate profits and shareholder gains are not enhanced (American Law Institute, 1992).

Assumptions, Limitations, and Delimitations

Assumptions

Leedy and Ormrod (2013) defined assumptions as unverified facts that individuals consider true. Assumptions carry an amount of risk that requires consideration when interpreting the effect of research results. The assumptions associated with this research study included the premise that the participants engaged in honesty in their questionnaires when discussing the strategies utilized and the level of success the corporate leader has achieved. The corporate leaders in this study were encouraged to identify, describe, and explain the corporate social responsibility strategies improving the market share and financial performance of their company. My assumption of truthfulness carries considerable weight. My second assumption was that the geographical area selected would provide the best data for this research study due to the concentration of Native American-owned businesses.

Limitations

Moustakas defines limitations as the uncontrollable influences and conditions relative to the study in question (1994). Limitations are present in every investigation (Connelly, 2013). Interpreting this qualitative multicase study occurred with the following limitations in mind: due to the particular sample population including only Native American-owned businesses located in the Midwestern region of the United States, I am unable to ensure the same outcomes in alternate organizations located in different areas. Another limitation stems from the limited amount of research studies on the topic of CSR strategies in Native American businesses. I recommend future research

into the utilization of CSR strategies to improve financial performance and market share, not only in Native American businesses, but in various types of organizations as well.

Delimitations

Research study delimitations refer to the restrictions, bounds, and scope associated with any presented study (Perry, 2012). The purpose of this study was to explore the CSR strategies successfully employed by Native American corporate leaders. The focus of this exploration was on the ideas and views of the corporate leaders themselves. Therefore, I did not analyze stakeholder perceptions in any way. The perceptions of external stakeholders were outside of the scope of this qualitative multicase study.

Significance of the Study

Organizational leaders focus time and investments on maximizing market share and enhancing financial performance. Therefore, organizational leaders need to identify the CSR strategies to improve market share and financial performance. The findings of this study might make a significant contribution to business practice by providing leaders with the necessary means for identifying and addressing the CSR strategies most effective in the market in which they operate. Identifying vital CSR strategies can aid and support leaders in creating successful CSR investments in areas that provide the most benefit to stakeholders and shareholders alike. The implications for positive social change include the potential to provide significant knowledge to organizational leaders conducive to providing benefits to communities through improving market share and enhancing financial performance.

A potential contribution to business practice is the identification of successful CSR strategies as major contributors to financial results and may encourage more businesses to increase their investments within their local communities. A significant positive effect on the role that organizations play in the collective good of local communities may occur. Such a role change could potentially enhance the benefits experienced by the communities in which organizations operate on a global scale. Additionally, further research into successful CSR strategies may enable analysts to explain and measure the relationship between the strategic business elements corporate social responsibility and corporate financial performance. These two factors are becoming increasingly imperative to an organization's competitive advantage.

Implications for Social Change

The implications for social change in this study would be to explore the strategies of CSR that may affect the overall performance of an organization. Researchers hypothesize that companies are more likely to engage in CSR if strategies are likely to enhance market share and profit margins are clearly identified (Cai, Jo, & Pan, 2012).

Defining a successful CSR strategy within Native-owned casinos may transform leadership practices, increase social performance, and enhance social atmospheres. An improvement in corporate social performance will increase business competitiveness while serving as a social benefit by "encouraging community growth and development, voluntarily eliminating business practices that harm the public," and enhancing efforts to preserve local and global environments (Pimple, 2012, p. 761).

A Review of the Professional and Academic Literature

This literature review is an analysis of the current body of knowledge about stakeholder theory, CSR, and several other relative concepts presented in this study. This literature review consisted of peer-reviewed journal articles, scholarly books, government documents, and philanthropy data derived from corporate surveys or questionnaires. The databases that I utilized included ABI/INFORM Complete, EBSCO, ProQuest, SAGE, and Emerald Management. Keywords such as *corporate social responsibility*, *corporate social performance*, *corporate philanthropy*, *business ethics*, *stakeholder theory*, *corporate social responsibility theory*, and *corporate financial performance*, were instrumental in locating relevant resources. An in-depth examination of these resources confirms the validity of the findings of this study.

Table 1

Source Identification and the Accountability Table

Titles	Recent	Older than 5 years	Total	% Percentage of Each Source Type
	References (within last 5 years from anticipated graduation (2013-2017))	References		
Books	3	2	5	4.7%
Dissertations	0	0	0	0
Peer- Reviewed Articles	88	12	100	93.4%
Web Pages	0	0	0	0
Other Sources	2	0	2	1.9%
Total	93	14	107	100%
		Peer reviewed		93.5%

I used a conceptual format to organize this literature review. I began this review by providing a comprehensive critical analysis and synthesis of the literature focusing on the conceptual framework utilized in the study, followed by a discussion of potential themes and phenomena. Secondly, I analyzed research surrounding the core concepts CSR, CSP, and CFP. In addition, I examined literature regarding Native American commerce, Native American gaming operations, and the CSR strategies used in Native American business procedures. Finally, I inspected the governmental regulations that affect Native business operations and Native-owned gaming establishments.

Corporate Social Responsibility Theories

One major theme in the literature about CSR is that companies who seek to improve their community do well in business as a result (Boulouta & Pitelas, 2014). Contrasting themes indicated that the primary focus of a business should be to increase profits and that CSR investments conflict with that goal (Byerly, 2013). Bellow (2012) argued that efforts to be a good corporate citizen not only benefits society as a whole, but also provides significant benefits for the company. Bellow (2012) suggested that innovation could serve as a factor in ensuring that company and social benefits align.

There are several theories utilized by researchers studying CSR. These approaches vary based upon the level of analysis and the aspect of CSR examined. Scholars' exploring CSR at the institutional level employ institutional theory (Aguinis & Glavas, 2012). Alternatively, researchers analyzing CSR at the individual level apply organizational justice, social influence, needs, and self-determination theories (Rupp & Williams, 2011). Furthermore, scholars concentrating on the organizational level tend to select resource-based view of the firm theoretical frameworks (Barney, Ketchen, & Wright, 2011).

I examined institutional theory and stakeholder theory to provide a comparison of theories used in similar studies. The focus of this study was on the CSR strategies that corporate leaders in Native casinos use to enhance financial performance and market share. I employed stakeholder theory because of its suitability and the cultural motivations related to this analysis.

Stakeholder theory. Stakeholder theory is a comprehensive generalized method

that has the dual purpose of explaining the structure and operation of a corporation and serving as a primary guide for the business itself (Donaldson & Preston, 1995). Mansell (2013) stated that stakeholder theory plays a significant role in exemplifying the importance of theorization about the social responsibilities of organizations. Scholars proposed that through stakeholder theory, organizations have a moral duty to operate as socially responsible entities even though the underlying goal of a company is to maximize profits (Brown & Forster, 2013; Luethge & Han, 2012). Donaldson and Preston (1995) viewed the corporation as an entity in which numerous internal and external stakeholders accomplish various purposes.

Scholars also use stakeholder theory as a framework to examine stakeholder management (Walley, 2013). This approach identifies the significance of relationships between organizations and stakeholders, noting that these relationships influence the sustainability and level of success experienced by the company (Hill & Jones, 1992; Stueb & Sun, 2015). Stakeholder theory applies to any organization; however, each institution needs to conduct an individual examination to determine which stakeholders exist (Spence, 2016). Managing the conflicting agendas of stakeholders is imperative to the success of project management. Stakeholder theory correctly includes suggestions that the sustained success and existence of an organization is dependent on the unceasing support and approval of stakeholders (Luethge & Han, 2012). Companies risk losing societal legitimacy when they neglect to incorporate stakeholder concerns with strategic outlook (Brower & Mahajan, 2013).

Epstein and Buhovac (2014) also found that improving stakeholder relations by

addressing social, environmental, and economic issues imperative to those stakeholders improves business profitability and sustainability. Ayuso, Rodríguez, García-Castro, and Ariño (2012) stated that stakeholder theory has connections with literature examining CSR and sustainability. Usman and Amran (2015) established that the longevity and sustainability of an organization are reliant on a successful balance between profit maximization and social performance. Chabrak (2015) suggested that corporate managers focus more than ever on equally attending to all stakeholders to maintain effective relationship management.

Greenwood (2007) also applied stakeholder theory to the analysis of political implication associated with stakeholder management. Walker (2013) explored the use of stakeholder relationship management to affect and moderate regulatory processes. Furthermore, Walker (2009) suggested that the application of stakeholder theory emphasizes how organizations employ grassroots lobbyists to strengthen personal political, social, and economic interests.

Finally, Mansell (2013) discovered a substantial intersection between stakeholder theory and CSR. Stakeholder theory incorporates the idea that CSP activities are necessary to respond to stakeholders, enhance corporate reputation, and increase productivity supporting the presence of a positive relationship between stakeholder theory and CSP (Inoue & Lee, 2011). Similarly, Huang and Yang (2014) utilized stakeholder theory to confirm a significant positive CSP-CFP relationship.

The importance of stakeholder identification. Stakeholder identification is an action that requires an organization to recognize key stakeholders who can affect

organizational activities and who are affected by the activities of an organization (Freeman, 1984; Kumar, Rahman, & Kazmi, 2016). Managing stakeholder relationships is imperative to the success of any corporation. Gil-Lafuente and Paula (2013) stated that building sustainable relationships with stakeholders begins with stakeholder identification. Many companies prefer that a specific department handle the identification of stakeholders while others task managers with this duty. Hill and Jones (1992) and Stueb and Sun (2015) confirmed that relationships with stakeholders play a significant role in the sustainability of an organization through the lens of stakeholder theory (Hill & Jones, 1992; Stueb & Sun, 2015).

The basis of this review of the literature surrounding stakeholder identification is CSR strategy. Most researchers agree upon the importance of stakeholder identification and categorization. However, researchers have not adopted one universal identification or classification approach (Kumar et al., 2016). Much of the current literature surrounding stakeholder identification relied upon previously developed theories (Walley, 2013). Some studies utilized a managerial perspective approach in which managers personally identified key stakeholders based upon their perception of the stakeholder's influence (Kumar et al., 2016). Byerly (2013) suggested that organizations identify the stakeholders that create the operational atmosphere and then prioritize them based upon their strategic importance to the company.

Freeman's approach (1984) focused on every stakeholder all at once. Furthermore, Freeman divided stakeholders into two categories, internal and external (1984). Clarkson (1995) categorized stakeholders as either primary or secondary

stakeholders with primary stakeholders being critically vital to an organization's success while secondary stakeholders have a limited ability to affect the organization. Henriques and Sharma (2005) offered yet another contrasting approach, which based the identification and classification of stakeholders upon their dependence on resources. Epstein and Buhovac (2014) suggested that stakeholders are either core stakeholders, who are evident and affect organizational decisions or fringe stakeholders who are weak and impartial. Though scholars do not agree on the best way to identify stakeholders, they do concur that it is an imperative step.

Institutional theory. Researchers claim that this approach is appropriate as a lens for explaining the understanding and acceptance of diverse attitudes and practices social contexts (Bondy, Moon, & Matten, 2012; Powell & DiMaggio, 1991). There are an increasing number of scholars using institutional theory as a framework for their studies. Brammer, Jackson, and Matten (2012) discussed the utilization of this method to gain an understanding of CSR effectiveness in economic governance through the exploration of boundaries between business and society. Additionally, CSR is viewed as a set of voluntary actions that are performed at the discretion of an organization (Brammer et al., 2012), unlike CSR theories that see CSR or stakeholder management as the focus of an organization's operational procedures (Walley, 2013).

Zilber (2012) indicated that institutional theory presents institutions as continuously developing and evolving entities that support the identification of temporary organizational culture. This indication compliments the theory that corporations are reflexive entities that adjust their political CSR actions to account for the changes within

the political environment, suggesting that companies are not political actors without prompting (Tan and Wang, 2011; Webb, 2012). Finally, Bondy et al. (2012) attested that practitioners institutionalized CSR in society and that a form of this institution is clearly visible in multinational corporations.

Comparable and Contrasting Models

Scholars have created several comparable and contrasting relationship models that researchers use as a lens to view the relationship between corporations, stakeholders, and corporate social responsibility. I chose to examine three models that focus on the relational impact of corporate operations on stakeholders. In the following subsections, I provide a brief description of the stakeholder model, input-output model, and corporate social performance model. I also discuss some of the similarities and differences between these models.

Stakeholder model. The stakeholder model views both internal and external stakeholders as equal groups that hold a valid interest in operational participation to create a return of benefits for themselves (Donaldson & Preston, 1995). Each stakeholder group creates both an input and output. In this model, no stakeholder group is more important than the other (Donaldson & Preston, 1995). Ayuso et al. (2012) asserted that this model advises managers to consider the needs and expectations of external stakeholders just as seriously as internal shareholder demands. Additionally, scholars suggest that leaders utilize the stakeholder model to integrate a CSR and stakeholder perspective into the strategic planning, and that daily operations ensure that organizations are equipped to address stakeholder demands more efficiently (Brower & Mahajan,

2013). Similarly, social entity theory is a pluralistic model that compliments the contentions of stakeholder theory and stakeholder model by suggesting that organizations should serve the interests of multiple stakeholders rather than solely accommodating shareholder needs (Ayuso et al., 2012).

Input-output model. The input-output model is similar to the stakeholder model in that it suggests that companies transform inputs from internal stakeholders such as investors, employees, and suppliers into outputs that benefit customers (Donaldson & Preston, 1995). Hester and Adams (2013) suggested that this model requires organizations to identify stakeholders and prioritize resources to achieve organizational goals. The input-output model differs from stakeholder model in that the focus of input-output model are the stakeholders perceived to provide the biggest return while stakeholder model asserts that all stakeholders are equal and leaders should invest equally in them (Donaldson & Preston, 1995).

In comparison, the inside-out approach is a relationship model that suggests that leaders manage company CSR actions by developing activities across boundaries, resulting in a more favorable reputation with stakeholders (D' Amato, Henderson, & Florence, 2009). D'Amato et al. (2009) stated that companies make decisions regarding CSR activities and then communicate those decisions directly to stakeholders. The authors explained that this model requires engagement with stakeholders for the achievement of CSR goals. Therefore, stakeholders must act in unison with the enterprise to reach sustainable development (D' Amato, Henderson, & Florence, 2009). Henisz (2013) asserted that the engagement of stakeholders creates value for the company and

for the community in which the company operates.

Corporate social performance model. Finally, Carroll (1979) created corporate social performance model containing four components with the intention of promoting the integration of economic and social interests within an organization. The four elements of CSP model are economic, legal, ethical, and discretionary expectations (Carroll, 1979). Wood (1991) explained that the CSP model evaluates the social responsibility of organizations at the institutional, organizational, and individual levels by examining the company's social outcomes at each level. Arnaud and Wasieleski (2014) clarified that the CSP framework acts as a measurement for all the corporate effects on societal well-being.

Corporate Social Responsibility

Scholars interpret CSR as the choices and behaviors of a corporation that exceeds the economic benefit or focus unique to an organization (Arnaud & Wasieleski, 2014). Gee and Norton (2013) added that CSR incorporates the alignment of a business's values and behavior with all stakeholder needs and expectations. Furthermore, scholars have determined that economic factors are a major consideration for CSR initiative development (He, Chen, & Chiang, 2015). Ameer and Otham asserted that the utilization of corporate social responsibility could result in enhanced customer loyalty and reduced costs (2012). Additionally, scholars discovered positive moral implications associated with the application of CSR strategies for competitive purposes (Boulouta & Pitelas, 2014).

Sarker's study suggested that an accurate depiction of revenues earned through CSR activities might enhance society to a level that is more sustainable (2014). However,

organizations must adjust their CSR strategies to accommodate current market trends and demands (Sarker, 2014). This evolution, through innovation, ensures that the CSR approach remains a competitive advantage for the organization (Bellow, 2012).

Adversely, the research of some scholars indicated a potentially negative correlation between CSR and innovation (Gallego-Alvarez, Prado-Lorenzo, and Garcia-Sanchez, 2011). However, the negative relationship found by the researchers could have been a result of either the inclusion of businesses in several different regions or one direction of this bi-directional relationship study (Gallego-Alvarez et al., 2011).

Though early literature on CSR predicted an adverse correlation between CSR and CFP, successive research has illustrated the potential value associated with CSR initiatives (Flammer, 2013). Sub sequential studies further establishing the positive relationship between CSR and CFP included the analysis of immediate outcomes related to stakeholder CSR proposals (Flammer, 2013). Usman and Amran (2015) further posit that a positive relationship between CSR and CFP is evident when CSR is an independent variable. The authors stated that 42 studies focusing on the analysis of this relationship, which equated to 53% of the studies examined, confirm that the CSR-CFP relationship is positive (Usman & Amran, 2015). Additionally, the positive correlation between CSR and CFP emanates from enhanced reputation and societal performance (Rakotomavo, 2012).

Another theme in the literature surrounding CSR is the effect company CSR initiatives have on consumer buying decisions. Hsueh (2014) found that CSR policies have a distinct influence on a consumers' willingness to purchase a good or service.

Alternatively, Strandberg (2002) and Carroll (2015) predict that the power of consumers described as *ethically sensitive* will continue to increase in significance. This prediction implies that a cyclical relationship could result from consumer demand for ethically responsible goods and services and the influence of CSR engagement on consumer buying decisions.

Some scholars believe that organizations lack the authority and proper incentives to make a significant improvement to the social development of stakeholders (Banerjee, 2014). Bondy et al. (2012) suggested that if the state is responsible for contributing to the social development of potential stakeholders, the CSR efforts of business leaders may not be a suitable replacement. However, in a qualitative study conducted by Hossain and Al-Amin (2016) analyzing the effect of CSR on the improvement of the social development of stakeholders, the authors concluded that there might be some benefits to social development stemming from CSR activities through the motivation is likely solely to promote products and services. Companies that avoid business practices that may cause direct harm to the environment or stakeholders are engaging in CSR activities that improve the stakeholders' quality of life (Trudel & Cotte, 2013).

Suman and Cowley (2013) conducted a qualitative case study to explore the CSR approaches of Australian SMEs. It is noteworthy to mention that most of the businesses included in the study managed CSR costs by limiting CSR activities and that the owners or decision-makers did not appear to understand what a stakeholder was until the authors explained the idea (Suman & Cowley, 2013). The authors concluded that even though business survival poses a challenge to Australian SMEs, the owners/managers view CSR

as an opportunity to enhance the organization's social performance and make up for limited resource capabilities (Suman & Cowley, 2013). Though the authors explored the CSR perceptions of SME owners and managers, they neglected to discuss the projected or actual returns obtained by the CSR activities of the Australian SMEs.

Torugsa, O'Donohue, and Hecker (2012) discovered a positive relationship between proactive CSR and firm capabilities that include a shared vision, stakeholder relationship management, and strategic proactivity. The authors make a further connection by stating that the positive correlation enhances financial performance at the firm (Torugsa et al., 2012). Jain, Vyas, and Chalasani agreed with the presence of the positive relationship and further discussed that financial returns for SMEs could be maximized while engaging in proactive CSR activities (Jain et al., 2016).

Corporate social responsibility and corporate social performance are closely connected. Wood describes CSP as a model that serves as the central organizing concept that bridges business and society (1991). The three principles of corporate social responsibility, the processes of corporate social responsiveness, and the outcomes of organizational behavior construct the model of CSP. Wood views the results of CSP as social outcomes, programs, and policies (Wood, 1991). Identifying successful CSR strategies that improve financial performance and market share have been a challenge for organizations. There appears to be an insufficient amount of information and research regarding CSR initiatives that provide companies with the desired results.

Corporate Philanthropy

Many scholars view corporate philanthropy as a typical CSR strategy. However,

there is an ongoing debate in scholarly research as to whether corporate philanthropy should play a role in business or CSR (Aakhus & Bzdak, 2012; Carroll, 1999). Von Schnurbein, Seele, and Lock (2016) suggest that corporate philanthropy and CSR stand apart from one another based on the voluntary nature of philanthropy. However, Visser (2011) suggested that CSR is not only charitable, but that business responsibility manifests in a philanthropy period in which organizations support diverse social and environmental causes through sponsorships or donations. Establishments also perform corporate philanthropy through corporate giving, corporate volunteering, or corporate charitable foundations (Ducassy, 2013; Gautier & Pache, 2015). Interestingly, Kinderman (2012) discovered that business leaders concentrated specifically on the importance of voluntarism in the policy documents.

One theme presented in the study of corporate philanthropy is the view that strategic corporate philanthropy is at the intersection of social and economic values (Brower & Mahajan, 2013). The Committee Encouraging Corporate Philanthropy (CECP) (2014) also recognized a positive correlation between corporate philanthropy and profit margins. Since 2010, Fortune 100 organizations that donated 10% or more experienced an 11% increase in median revenues while those who gave less than 10% experienced a 3% decrease in revenues (CECP, 2014).

Von Schnurbein, Seele, and Lock (2016) proposed in a recent article that the four fundamentals of corporate philanthropy include economic, motivational, creative, and moral. La Cour and Kronmann (2011) added that the ethical origins of the engagement of corporate philanthropy trigger mistrust in public. Trust is a necessary element to

establishing legitimacy and without trust CSR efforts, despite the motive or execution, are ineffective. Barsky and Dvorak (2015) offered an alternate view by suggesting that corporate philanthropy can be cost efficient and utilized as a value creating marketing instrument through well-crafted corporate giving programs.

Corporate Social Performance

Scholars and researchers view corporate social performance as the results an organization achieves after engaging in corporate social responsibility (Chung & Pyo, 2013). Kwatra, Singh, and Patel (2013) explained that historically companies and researchers utilized CSP in a multitude of contexts including social accounting, social reporting, social auditing, environmental reporting and accounting, and the evaluation of CSR. He et al. (2015) declared that top managers making decisions regarding CSR engagement have a significant effect on corporate culture and CSP.

Mattingly (2015) affirmed that Kinder, Lydenberg, Domini (KLD) data is the standard approach to measuring CSP. The focus and rating of CSP appear to affect the perceived value of an organization. Supportive research by Zheng, Luo, and Wang (2014) determined that CSP ratings have a significant effect stock appeal and corporate financial stability. Additionally, CSP efforts aimed at primary stakeholders improve company value (Jo & Harjoto, 2011), proving that CSP affects several organizational outcomes.

There are many parallels between CSR and CSP due to the nature of the relationship between them. Expectedly, researchers have discovered that many of the same influences and outcomes apply to both CSR and CSP. For instance, CSR and CSP have an impact on employee attitudes. Rayton, Brammer, and Millington (2015)

concluded that internal CSP contours employee attitudes. Mirvis (2012) suggested that there are various dimensions of employee attitudes and behaviors about CSP. Bauman and Skitka (2012) proposed that high CSP instills a sense of security in stakeholders because the organization is projecting an ethical, trustworthy image.

Similar themes surrounding the relationship between CSP and employees exist. Florea, Cheung, and Herndon (2012) suggested that human resource management HRM practices might enhance CSP as well. Taylor, Osland, and Egri (2012) demanded that any enlightenment about the causal factors in CSP must include an understanding of the affect associated with HRM practices. Some scholars view HRM as an aspect of CSP. However, HRM differs from the general scope of CSP (Rodgers, Choy, & Guiral, 2013; Tang, Hull, & Rothenberg, 2012). HRM may potentially influence the relationship between CSP and CFP (Rodgers, Choy, & Guiral, 2013; Tang, Hull, & Rothenberg, 2012). Rothenberg, Hull, and Tang (2015) determined that high-performance HRM practices increase the development of CSP in sizeable firms. Seemingly, a causal relationship exists between two elements that influence social and financial outcomes. HRM practices positively affect CSP strengths, which result in increased financial performance.

In addition to HRM practices affecting CSP, the educational level and background experience of top managers have a significant effect on CSR and the resulting CSP of an organization. He et al. (2015) determined that the experience and skillfulness of top managers have a significant effect on CSR performance. The authors' study concluded that managers with higher academic degrees realized a greater positive effect on the CSR

performance of an organization (He et al., 2015). Furthermore, the authors found that experience also had a positive influence on CSR performance, but the effect is not as great as a higher educational degree (He et al., 2015). The results of this study suggest the level of education of top managers positively affect CSP as well.

Waddock and Graves indicated that CSP has a positive correlation to CFP concluding that the relationship that exists is simultaneous and cyclical in which both depend on one another to develop (1994). Huang and Yang (2014) also added to the study of the correlation between CSP and CFP by analyzing the connection within Taiwanese companies. The authors discovered a significant positive relationship between the two using stakeholder theory as a supporting philosophy (Huang & Yang, 2014).

Inoue and Lee (2011) posit that stakeholder theory supports the existence of a positive relationship because the theory insists that CSP activities are necessary to respond to stakeholders, enhance corporate reputation, and increase productivity. Arsoy, Arabaci, and Çiftçiog̃lu (2012) supported the idea of stakeholder theory and its connection to CSP, stating that organizations that fulfill increased social responsibilities experience enhanced financial performance. Chung and Pyo (2013) established that researchers could explore strategies to meet stakeholder expectations if researchers classify CSP into multiple stakeholder groups. The authors add to the study of CSP by suggesting that researchers utilizing this approach may gain a more *valuable and meaningful analysis* (Chung & Pyo, 213).

Communicating CSR initiatives and strategies to the organization's stakeholders appears to have a substantial effect on a company's CSP, CFP, and reputation. Chih and

Chih (2014) focused their empirical investigation on the implications of the source providing positive or negative information about a company's CSR activities. The authors contributed to the advancement of knowledge surrounding the study of CSR and CSP by determining that consumers and investors question the genuineness and motivations of an organization's CSR activities when the company communicates respectable efforts on its behalf (Chih & Chih, 2014). Alternatively, Chih and Chih (2014) discovered that if the media conveys the message instead, the reaction of shareholders is positive.

Scholars have made a valiant effort in determining what factors and variables affect the relationship between CSP and CFP. Baird, Geylani, and Roberts (2012) examined R&D and industry type as potentially influential factors on the CSP-CFP relationship concluding that these variables have an effect. Khanifar, Nazari, Emami, and Soltani's (2012) also found that R&D and industry type affect the relationship that exists between CSP and CFP. Huang and Yang (2014) determined that the relationship between CSP and CFP is positive for Taiwan businesses when R&D and industry are controlled variables.

Additional influential factors include specific business resources. A growing theme in the exploration of CSR and CSP is the effect of organizational consequences (Mousa & Reed, 2013) resulting from varying types of slack or discretionary resources which are financial, human resources, and innovative (Shahzad, Mousa, & Sharfman, 2016). Shahzad et al. (2016) found a positive relationship between human resource slack and CSP but discovered a negative correlation between innovational slack and CSP.

Studies regarding the relationship between financial slack and CSP have diverse outcomes, leading some scholars to suggest that industry type may be a factor. Chiu and Sharfman (2011) discussed the probability that organizations higher in visibility appeared to invest in CSP more than those that were low in profile, which attributed to the diverse outcomes.

Few studies have mentioned the cultural and religious factors that may determine a company's engagement in CSR. There are spiritual and cultural elements that influence the CSP of organizations as well. In regard to the social performance of Native American businesses, an important consideration is the ethical teachings of Native culture. (Verbos & Humphries, 2014). Jain et al. (2016) explained that CSR efforts from SMEs in Rajasthan, India are not the result of economic advancement rather the motivation to engage in CSR stems from the religious views and are philanthropic. Von Schnurbein, Seele, and Lock (2016) further discussed the diverse conceptualization of corporate philanthropy, which they attributed to cultural differences.

Corporate Financial Performance

Examination of the potential relationship between CSR and CFP has been the focus of many research studies. Scholars and business analysts have devoted a significant effort attempting to determine how much businesses should spend on CSR initiatives, how to maximize the return of their CSR initiatives, and what initiatives to invest in to enhance market share and financial performance. Several researchers have contributed to the study of the CSR-CFP relationship (Aigner, 2016; Torugsa et al., 2012; Usman & Amran, 2015).

Researchers have found different ways to measure CFP, CSR, and the relationship between the two. Some have delineated the measuring of financial performance into three categories including investor-based, accounting-based, and market-based (Uwuigbe & Egbide, 2012). Crisóstomo, Freire, and Vasconcellos (2011) added to the relationship study by creating a three-dimensional argument on the CSR-CFP relationship positing that the relationship can be positive, negative, or neutral.

The correlation between CSR and CFP, which varies on a situational basis following the capacity of the stakeholders' influence, was one of the themes present in the literature about CFP (Ameer & Othman, 2012). Researchers identified institutional business systems as one of the many dependent variables that explain the diversity of business returns from CSR actions (Wang, Duo, & Jia, 2015). One study utilizing the absorptive perspective suggested that strategic CSR regulates financial performance (Tang, Hull, & Rothenberg, 2012).

Jung's (2016) study confirmed that CSR increases financial performance through differentiation. Additional literature regarding CSR strategies determined that corporate activities focusing on social benefits and socially responsible behaviors create a competitive advantage (Jung, 2016) enhancing firm reputation and differentiating the company from competitors (Jung & Kim, 2015). There is a wealth of supporting evidence that differentiation strategies (Cruz, Boehe, & Ogasavara, 2015) and the social reputations (Chen & Slotnick, 2015) of organizations influence financial performance. Zhu, Sun, and Leung (2014) also discovered the definite link between CSR and financial performance, and further discussed ethical leadership as a moderator between the two.

Usman and Amran (2015) found that Nigerian companies that utilize CSR initiatives to communicate social performance to their stakeholders experienced an enhancement in financial performance with one exception. Company disclosures regarding human resources, customers, and community involvement enhanced financial performance while environmental disclosures had the opposite effect indicating that sharing environmental impact information may be detrimental to company value in Nigeria (Usman & Amran, 2015). Luethge and Han (2012) also examined CSR and social disclosure. However, their analysis of companies in China determined that there was a positive relationship between social disclosure and firm size but no connection between profitability and disclosure (Luethge & Han, 2012). Many variables could account for the adverse findings such as cultural aspects or the communication medium used to convey social disclosures.

An additional theme in recent studies is the discovery that CSR activities have a distinct and positive effect on employee attitudes (Chun, Shin, Choi, & Kim, 2013). Corporate social responsibility incorporates the provision of social benefits to all stakeholders including internal stakeholders such as employees; therefore, organizations engaging in CSR activities have an increased likelihood of delivering more support to employees (Suh, 2016; Farooq, Payaud, Merunka, & Valette-Florence, 2014). Fu, Ye, and Law (2014) suggested that increased support for employees could promote the feeling of obligation to respond to the company with amplified commitment.

Scholars discovered that CSR initiatives enhance job satisfaction and employee commitment (De Roeck, Marique, Stinglhamber, & Swaen, 2014). According to Hansen,

Dunford, Boss, Boss, and Angermeier (2011) employees interpret the CSR activities of their organization as a character virtue increasing the level of trust employees have that the business will keep employee welfare in mind. The improvement in employee attitudes translates into greater financial performance for firms (Suh, 2016). Hofman and Newman (2014) and Oh, Chang, and Martynov (2011) indicated that these findings are particular to North American employees leaving scholars to question whether the outcomes might differ in other regions.

In conclusion, numerous studies have proven that organizational involvement in CSR practices affect the social and financial performance of a firm. The enhancement in performance stems from the effect of CSR on various stakeholders. Stakeholders affected the company's performance. In turn, other shareholders feel the effect of company performance. The entire CSR process included employees, shareholders, and consumers. The influence of CSR initiatives varies among the stakeholders. Stakeholders do not all share the same needs or wants. Therefore, it can be challenging to manage stakeholder relationships. Successfully managing these relationships is imperative to the longevity and sustainability of an organization.

Corporate social responsibility translates differently to varying regions, cultures, and sciences (Ahen & Zettinig, 2015). Researchers should consider a further inquiry into additional factors that influence the motivation of organizations to invest in CSR initiatives. Though the results of CSR activities are the improvement of society or the environment, cultural and religious influences of businesses should also be considered when analyzing the focus and motivation for engagement in CSR. Native American

(Verbos & Humphries, 2014) and Indian (Jain et al., 2016) cultures are motivated to contribute to the social well-being of others for cultural and spiritual reasons. Thornton, Ocasio, and Lounsbury (2012) confirmed that differences in the way individuals and corporations view CSR have direct relationships with the region, culture, values, and worldviews that affect the rationale of organizations.

Native American Commerce

Native American commerce includes but is not limited to the trading, buying, exchanging, or selling of goods and services by Native Americans and their business entities. Native American business objectives differ from the traditional capitalist view that the purpose of a business is to maximize profits. The intentions of Native organizations are to operate in harmony with the surrounding community (Bregendahl & Flora, 2002), minimize waste, and enhance the quality of life for tribal members.

Native American tribes and their members own a wide variety of businesses, but a significant portion of Native American commerce today exists in the gaming industry. I have conducted a review of literature about Native American gaming operations for the purpose of this study. Ackerman and Bunch (2012) calculated that there are 240 Native American tribes cumulatively operating over 400 gaming establishments within 28 states in the United States. The National Indian Gaming Commission (2016) determined that the 34 Native American tribes located within the tri-state area of Kansas, Missouri, and Oklahoma own around 100 casinos in total.

Qualitative case studies examining Native American gaming operations were not available for this review. I have found no studies analyzing the CSR strategies of Native

American organizations. Additionally, research articles reviewing Native American business operations were not available for review.

Regulation of Native Commerce

According to the historical interpretation of the Indian Commerce Clause, the federal government holds executive power over “Indian Affairs” which included the regulation of land purchases and Native American commerce (Ablavsky, 2014). State governments have no control or authority over Native American tribes or Native American commerce unless Congress explicitly provides it (Bureau of Indian Affairs, 2016). The National Indian Gaming Commission (NIGC) is responsible for the management of tribal gaming contracts and ordinances (2015). The NIGC can issue and enforce regulations (National Indian Gaming Commission, 2015).

Scholars have overlooked the socially responsible business processes of Native organizations in the gaming industry. An additional exploration into successful CSR strategies at Native-owned businesses could translate into significant changes in the business strategies and results for similar business formats. I have identified the necessity for further inquiry into the CSR strategies that enhance the financial performance and market share of Native casinos.

Transition

In Section 1, I have outlined the substance of this research study by thoroughly describing its purpose, applicable background information, and the significance and nature of the study. In addition, I have provided an explanation of the scope of this study in the limitations, assumptions, and delimitations sector. The structure of Section 1 also

includes a comprehensive critical analysis and synthesis of the literature relative to this study. Finally, Section 1 included the research questions utilized to determine the CSR strategies of successful Native businesses that may contribute to financial performance and market share enhancement.

The objective of Section 2 was to thoroughly describe the research design and method, the population of this study, the means used to collect data, and the data analysis process. This section also includes pertinent information regarding the ethical standards utilized in this study as well as the validity and reliability of the data interpretation. Finally, I defined the assumptions about the data, which may affect the conclusion of this study.

Section 3 includes a presentation of the findings and conclusions resulting from a thorough analysis of the data that I have collected. I discussed the application of my findings to the professional practice of business operations in the United States. I described potential implications for social change associated with the findings of this study. Finally, I made recommendations for action and future research in this section of the study.

Section 2: The Project

Section 2 includes several major components of the research study. These components include a reaffirmation of the study purpose statement, a brief discussion of my role as the researcher in the research process, a description of the participants, and an explanation of the research method and design. This section contains the procedures adopted to ensure ethical research, an explanation of the data collection process, and justification for the reliability and validity of this study.

Purpose Statement

The purpose of this qualitative multicase study was to explore the CSR strategies that corporate leaders have deployed to improve market share and enhance CFP. The specific population was corporate leaders of three Native American owned companies that have implemented successful CSR strategies to improve market share and financial performance. The location of these companies was in the Midwestern area of the United States, including Kansas, Missouri, and Oklahoma. This case population was appropriate because it encompasses the second largest concentration of Native American tribes in the United States.

The contribution to social change might include enhanced social benefits to the surrounding communities in which these companies practice corporate philanthropy. Pimple (2012) stated that improving the efficacy of CSR initiatives could increase business competitiveness while serving as a social benefit by promoting growth and development within the community, voluntarily abolishing business practices harmful to

the environment and consumers, and enhancing efforts to preserve local and global environments.

Role of the Researcher

Harrell and Brandley (2009) stated that the researcher's role was to minimize any potential bias while collecting data from the participants. In this role, I identified all worldview elements, personal beliefs, biases, and assumptions before beginning the study (Letts, Wilkins, Law, Bosch, & Westmorland, 2007). To further ensure proper data collection and analysis, I utilized an ethical interview protocol, careful construction of interview questions, member checking, transcript validation and review, and data saturation to mitigate potential biases as suggested by Yin, (2014).

An interview protocol includes both the interview questions (see Appendix B) and the procedural level of interviewing (see Appendix C; Jacob & Furgerson, 2012). Developing an interview protocol increases the amount of rich and thick data collected from investigative interviews (Lamb, Orbach, Hershkowitz, Esplin, & Horowitz, 2007). The rationale behind the interview protocol was to maximize adherence to ethical research standards (Sternberg, Lamb, Orbach, Esplin, & Mitchell, 2001) and ensure the collection of rich and thick data.

A researcher should play more of an objective viewer role than a participant role in the study (Punch, 1998). For this qualitative study, I judiciously selected participants from the described population and sample. I exercised careful interview planning and data collection techniques to avoid failure in reaching data saturation (Fusch & Ness, 2015). Additionally, I collected rich and thick data to ensure proper data saturation.

I adhered to the Belmont Report protocol and maintained respect for research participants, and practiced beneficence and justice in participant selection as suggested by Vitak, Shilton, and Ashktorab (2016). I obtained informed consent from each participant before conducting interviews or data collection. Furthermore, I followed the confidentiality protocol described by Petrova, Dewing, and Camilleri (2014) and I did not reveal personal information associated with the participants. Obenchain and Ives (2015) discussed the ethical issues associated with using participants from groups of protected individuals. The participants in this study did not include individuals that may be part of any protected group of individuals identified in the Belmont Report protocol.

Participants

The participants in this study met specific eligibility criteria to contribute to the study. In this study, I focused on Native America-owned casinos in the Midwestern region of the United States; which included Kansas, Missouri, and Oklahoma. The interview participants included various tribal chiefs in the Midwestern region of the United States. Additional participants were the current president of a casino owned by the tribes in which the participating chiefs serve. I chose to interview the chief and the president because of the hierarchical business structure of Native American-owned businesses. The participants had CSR initiatives in place at the casino in which they work during the time of the interview. Additionally, participants discussed the enhancement of financial performance and improvement of market share experienced by the casino after implementation of the CSR strategies.

To gain access to potential participants, I wrote a clear invitation letter (see Appendix A) to the chiefs of the casino owning tribes within the tri-state area of Kansas, Oklahoma, and Missouri. The invitation letter included pertinent information regarding voluntary participation, risks, or benefits, study topic, a description of the participant's projected experience as an interviewee as suggested by Obenchain and Ives (2015). I included my contact information in the invitation in case participants require further discussion or explanation (Longo & Grady, 2015; Vitak et al., 2016). I scheduled a follow-up meeting with participants to ensure interviewees had a clear understanding, verified the interviewee is providing informed consent, and confirmed contributor qualifications (Kass, Taylor, Ali, Hallez, & Chaisson, 2015; Wells, Gordon, Plosker, & Quinn, 2015). During this follow-up meeting, I established a working relationship with participants by developing rapport. Rapport development was a crucial step in gaining access to the participant and the data they can offer (Anyan, 2013; Dundon & Ryan, 2008).

Research Method and Design

In the process of this study, I explored which CSR strategies the corporate leaders of Native American-owned casinos utilize to improve financial performance and market share. I examined at three casinos or cases. I determined that the best approach to answering the proposed research question was a qualitative, multicase study. The focus of this study was on the perceptions and experiences of corporate leaders at Native American owned casinos. The most constructive approach employed by researchers to learn from views and experiences is a qualitative case study (Yin, 2014).

Research Method

The appropriateness of a method depends on its relation to the research question (Jootun, McGhee, & Marland, 2009). The qualitative methodology was appropriate for this study as it provided the opportunity to close a gap in the literature by gaining an understanding of the studied phenomenon through personal accounts, observations, and secondary data (Bansal & Corey, 2012). Researchers utilize qualitative research method to properly extract and interpret the personal experiences of business leaders who are successfully addressing the business problem (Yin, 2014).

Researchers use quantitative methods to discover variable relationships that express cause or effect outcomes through quantifiable results (Bloomberg & Volpe, 2008). Yin (2014) stated that close-ended questions and numeric data are necessary to confirm or deny the existence of a causal relationship through quantitative methodology. Each personal perception and lived experience may vary per interview participant. Therefore, the data retrieved might not be quantifiable (Moustakas, 1994). A quantitative method would not have yielded a comprehensive understanding of the studied phenomenon.

Mixed-methodology incorporates both qualitative and quantitative data for use in research studies (Chenail, 2011). A consequence of conducting a mixed-method study is the increase in time and data necessary to conduct both a qualitative and quantitative inquiry into the phenomenon (Yin, 2014). A quantitative analysis would have required a larger sample size than the Native business industry could provide (Yin, 2014). The

mixed method approach was not appropriate for this study because of the required inclusion of a quantitative examination (Yin, 2014).

I used a qualitative method of approach for this study. Researchers employ the qualitative method to explore meaning, interpretations, and individual experiences (Birchall, 2014). The multicase study approach tends to involve more compelling evidence than a single case study (Yin, 2014). A qualitative multicase study was appropriate to explore how business leaders utilized CSR strategies to maximize market share and enhance financial performance. Speaking directly with business stakeholders from several casinos allowed me to explore perceptions and experiences of the studied phenomenon (Birchall, 2014).

For this qualitative multicase study, I used open-ended interview questions to obtain insight into the researched phenomena (Jacob & Ferguson, 2012). My goal was to establish a proper rapport with interviewees. Anyan (2013) stated that developing a rapport with participants is imperative to acquire access to quality data. Irvine, Drew, and Sainsbury suggested that face-to-face interviews assist researchers in both building rapport and conducting participant observations (2013). Jap (2012) suggested that qualitative researchers obtain confirmation and deeper insights about participant experiences by listening and observing during interviews. For this purpose, I gathered recordings of face-to-face interviews and conversations, field observations, and the organizational background information necessary for analysis in this qualitative research study. I also completed validation for this study through multiple strategies including

triangulation data from several sources, review, and correction by participants, and the employment of peer reviews of the study (Yin, 2014).

Research Design

I used a multicase study design for this study. Case studies are a central research tool used in a variety of fields of learning (Mariotto, Pinto Zanni, & De Morales, 2014). In business, a case study is a detailed description of a management situation (Mariotto et al., 2014). Conducting a case study is one of the best ways to establish a connection between rich qualitative evidence and mainstream deductive research (Eisenhardt and Graebner, 2007).

Other qualitative designs include phenomenology, ethnography, grounded theory, and narrative inquiry (Yin, 2014). Researchers employ phenomenological studies to explore the experiences of a sample group (Bak, 2011). The sample size necessary for a phenomenological study is not available in the population chosen. A substantial sample size is necessary to obtain a better understanding of the researched event (Yin, 2014). Ethnography design is suited to explore cultural practices (Zhu & Bargiela-Chiappini, 2013). Case studies are appropriate for the exploration of activities or events (Yin, 2014).

A researcher utilizes grounded theory to produce a fundamental theory to explain the phenomenon in a certain context (Cho & Lee, 2014). Narrative inquiries involve the utilization of unstructured interviews (Morse, 2015). The goal of this research study was not to develop a theory but to explore a phenomenon by identifying successful CSR strategies employed by leaders. After examining multiple research designs, I determined that the qualitative multicase study research design is more suitable for exploring the

perceptions and experiences (Yin, 2014) associated with the CSR activities of Native businesses.

Data saturation has a significant effect on validity and the quality of research (Fusch & Ness, 2015). Data saturation occurs once the researcher gathers a sufficient amount of information to replicate the study (O'Reilly & Parker, 2012) and additional information becomes repetitive (Baker, Edwards, & Doidge, 2012). I reached data saturation by interviewing participants from the sample population until no new themes become apparent.

Population and Sampling

The population consisted of thirty-four Native American tribes in the tristate area of Kansas, Missouri, and Oklahoma that owned and operated casinos (National Indian Gaming Commission, 2016). This population included 34 potential cases for this qualitative multicase study. Fusch and Ness (2015) ascertained that the population and sample are of adequate size when researchers achieve data saturation. Cumulatively, over 100 casinos belong to these 34 tribes (National Indian Gaming Commission, 2016). For this study, I focused on the CSR strategies of the Native American gaming operations described in the before mentioned population.

The sample for this qualitative multicase study consisted of 3 cases in which Native American-owned casinos successfully utilized CSR strategies to enhance market share and financial performance within the tristate area of Kansas, Missouri, and Oklahoma. No specific guideline exists for the number of cases that researchers must include in a multicase study (Perry, 1998). However, researchers must add cases until

they reach *theoretical saturation* (Eisenhardt, 1989) and redundancy (Lincoln & Guba, 1985). Each casino has a leadership team that includes one chief and one president. Interviewing three chiefs whose tribal casinos employed successful CSR strategies provided a sample of 8.8% of the entire population for this study. Altogether, the research study incorporated interviews from six leaders from Native-owned casinos in the tristate area selected.

Guest, Bunce, and Johnson (2006) ascertained that data saturation could occur in as little as six interviews depending upon the sample size of the population. Fusch and Ness (2015) suggested that a proper sample size yields the best opportunity for the researcher to achieve data saturation. Burmeister and Aitken (2012) suggested that researchers focus on the collection of comprehensive data. I ensured data saturation by focusing on the collection of a sufficient amount of intricate, detailed data from participants instead of focusing on the magnitude of the sample.

The criteria for the participating casinos was that they had to engage in corporate social responsibility efforts which included but were not limited to corporate philanthropy, conscious efforts to conserve the environment, community outreach, and initiatives that improve the quality of life of others (Du, Swaen, Lindgreen, & Sen, 2013). The casino and tribe had to be in the tristate area of Kansas, Oklahoma, and Missouri. Both the acting chief and the current casino president had to provide their informed consent to participate voluntarily in one-on-one interviews (Yin, 2014). The chiefs and the presidents agreed to interview separately to maintain the participants' privacy and security (Ahmed, Qayed, Abdulrahman, Taveres, & Rosenfield, 2014).

Yin (2014) stated that replication logic is most appropriate for a multicase study because researchers view the cases as multiple experiments, not multiple respondents; therefore, utilizing a sampling logic would be inconsistent. In this case, the informants with the most detailed knowledge about the CSR strategies of Native-owned casinos were the chief and the president of the Native gaming establishment. Replication logic is applicable to seeking out patterns in more than one case and replicating the test for each (Stewart, 2012). The collection of rich information is imperative to achieving data saturation (Fusch & Ness, 2015).

In accordance with the suggestions of Petrova et al. (2014), the interview setting was in a quiet, secure location where the participant felt most comfortable. Irvine, Drew, and Sainsbury (2013) suggested that researchers meet the interviewee in their office for a face-to-face interview setting, as practiced by to reduce travel time and expense for the interviewee. I met interviewees at a location they found convenient. As suggested by Jacob and Ferguson (2012), I expressed willingness to conduct the interview in any quiet, semi-private place that the participant finds comfortable.

Ethical Research

Ethical research guidelines are in place to ensure the safety of the participants and reinforce the results of the research study. This study only included participants that have submitted a signed consent form, to ensure compliance with ethical research standards (Yin, 2014). The final doctoral manuscript included the Walden IRB approval number 04-19-17-0518561. I accepted consent forms via postal mail and electronic mail. As an additional precaution, participants had to email me before the interview with an

indication that they agree to participate in the study. I scheduled follow-up meetings with interested participants to ensure clarity, to verify the participant is providing informed consent, and to confirm participant qualifications as illustrated in a study by Flory and Emanuel (2004).

Yin (2014) suggested documentation of written consent from each participant. Therefore, I documented written consent from each of the participants. I stored the collected data, including participant consent forms, in a secure location for a minimum of 5 years, per Walden University's policy. As illustrated by Schwieter (2011), I ensured that the doctoral study and data collection instruments provided in this study did not include names or any other identifiable information about individuals or organizations.

In accordance with Yin's (2014) considerations for protecting human subjects, I ensured that participants had a thorough understanding of the purpose of the study, their rights as participants, the voluntary nature of their involvement, and the absence of any incentives for contributing to the research. To maintain confidentiality throughout this qualitative case study, the participants were assigned alphanumeric codes such as C1, P1, C2, P2 and so forth to protect the identity of the participants as suggested by Petrova et al. (2014). I also excluded tribal affiliations and casino names from the research study to ensure complete confidentiality in the printed study.

I stored interview transcripts and additional data in a password protected external hard drive immediately after collection to protect the identities and rights of the participants. After the mandatory 5-year period, I will permanently delete and destroy all the research files, interview transcripts, and raw data. I notified the contributors that only

I have access to the records; I was the sole interviewer, transcriber, and data collector for this study.

I destroyed any data that a participant had provided if the participant wished to withdrawal from the study. The consent form included information regarding the notification of withdrawal process. The respondent could have indicated their desire to discontinue their participation at any time during research process. The participant had the opportunity to end the interview with a verbal request during the interview process. If necessary, the participant also had the ability to request to cancel a future interview. Participants can request to withdrawal verbally or electronically, and I will destroy all the data associated with the withdrawing contributor. I included my contact information, the contact information of my chair, and the contact information of the Walden University IRB within the consent form for participants.

Data Collection Instruments

I served as the primary data collection instrument for this study. Seidman (2013) recommended the utilization of open-ended questions during in-person interviews for qualitative research. I personally conducted face-to-face, personal interviews with six corporate leaders within Native American owned companies by asking open-ended questions related to participant perspectives on CSR in semistructured interviews. These interviews provided insight for the study of corporate social responsibility strategies that may influence corporate financial performance. Doody and Noonan (2013) suggested that semistructured interviews can lead to the collection of quality data. I utilized an interview questionnaire (see Appendix B) to gain quality data from contributors through

semistructured interviews. The interview protocol for the semistructured interviews is in Appendix C.

Additionally, I collected secondary in the form of historical accounts, public records, news articles, and observations. When permitted, I also analyzed financial records for the interviewees' respective companies. Furthermore; I collected information regarding the companies CSR strategies, CSR practices, CSR budgets, and community outreach efforts as secondary data. The instruments that I utilized included the company website, various news sources, and personal observations (Polkinghorne, 2005). Collecting observational data is very typical in research studies (Jap, 2012).

I enhanced the reliability and validity of the data collection process through member checking and data triangulation. Utilizing member checking and data triangulation to enhance reliability and validity is recommended by Houghton et al. (2013). Koelsch (2013) described the process and the importance of member checking through transcript review with respondents. I ensured the accuracy and validity of this study through member checking by reviewing the transcription of the interview with the respondent that provided the information for comments and clarification. Hussein (2015) suggested using several sources to accomplish study validity. This qualitative multicase study ensured data triangulation by mining multiple lines of evidence to achieve validity.

Data Collection Technique

In this qualitative case study, I was the main instrument used to collect and analyze case data. The face-to-face interview setting was a quiet, comfortable location so that respondents are more at ease and forthcoming with quality data as suggested by

Vivo, McCoy, Lopez-Pena, Munoz, Larrieu, & Celhay (2016). The questionnaire (see Appendix B) used during the semistructured, face-to-face interview was the secondary instrument utilized in this study. The questionnaire consisted of the thirteen open-ended questions asked to the participants regarding corporate social responsibility strategies at their organization. Ritchie, Lewis, Nicholls, & Ormston (2013) explained the value of using open-ended questions. Respondents' answers produced information regarding personal experiences, perceptions, attitudes, and values.

The respondents' answers constituted digital recordings with their permission. Transcriptions of the responses consisted of Microsoft Word documents for the participant to review for accuracy. Petrova, Dewing, and Camilleri (2014) suggested that researchers title each transcription document with the anonymous code assigned to the respondent. I utilized member checking sending the transcription to the participant for review and feedback. After contributors provided their final approval of the transcribed interview, I proceeded to the analyzation phase.

Qualitative researchers should provide participants with information regarding the face-to-face interview such as interview protocol, interview questions, and steps to take before the interview occurs (Losapio, 2012). Each participant in this qualitative case study received a pre-interview packet consisting of the purpose of the research study, a copy of the questionnaire (see Appendix B), a confirmation of the interview time and date, a copy of their consent form, and instructions on interview protocol as suggested by Jacob and Ferguson (2012). Finally, participants received notifications of their right to

take notes and record the interview to ensure ethical research practices as suggested by Thomas (2015).

I collected secondary data through company websites, tribal newsletters, news sources, and in-person observations to ensure data triangulation. Yin (2014) stated that data triangulation is the process of proving the construct validity of the research finding. Methodology triangulation also requires the researcher to gather information through interviews and secondary sources (Ritchie et al., 2013). Triangulation is one of the principal ways to validate qualitative research studies (Bekhet & Zauszniewski, 2012).

One significant advantage associated with utilizing in-person interviews to collect data is the opportunity to build rapport with respondents (Irvine et al., 2013). Another advantage of collecting data through face-to-face interviews is that the researcher can simultaneously conduct observational research (Irvine, 2011). Additionally, Fielding and Thomas (2008) ascertained that telephone interviews could adversely affect the depth of meaning sometimes, as the researcher could miss visual cues imperative to discerning context. Finally, the response rates for in-person interviews are much higher in comparison to telephone interviews (Rahman, 2015).

The disadvantages related to this data collection technique included the increased costs researchers may incur (Sturges & Hanrahan, 2004). The travel expenses associated with conducting in-person interviews far exceeded the costs of telephone or online interviews. Sturges and Hanrahan (2004) also suggested that researchers should maximize data collection and minimize imposing upon respondents. Participants can feel as though time spent on the interview is detracting from time on another activity. Tausig

and Freeman (1988) suggested that telephone interviews provide researchers with access to participants that are reluctant to partake in face-to-face interviews. Furthermore, Trier-Bieniek (2012) proposed that contributors might be more honest during telephone phone than during in-person interviews because they feel more secure or less exposed.

Upon the conclusion of the research study, I sent a letter of appreciation to participants as suggested by Harrell and Bradley (2009). The letter included notification of the exact date, which will be the 5th anniversary of the study, that I will destroy all the data collected. I will only destroy the data at an earlier date if the participant withdraws from the study.

Data Organization Technique

I utilized an Excel spreadsheet to document the correspondence and progress of each participant through the research study. For example, I recorded the date that each respondent replied to the invitation letter, submitted the consent form, completed the interview, and approved the interview transcription. The purpose of organizing and documenting this data was to enhance the studies replicability and validity (Brandt, Ijzerman, Dijksterhuis, Farach, Geller, Giner-Sorolla, & Van't Veer, 2014). Protecting the confidentiality of participants within the progress documentation is part of a researcher's role (Perry, 2012). The Excel spreadsheet reflected the number assigned to each participant to ensure privacy and confidentiality.

Schwietzer (2011) suggested the use recursive and systematic coding procedures. Qualitative researchers utilize codes to identify raw data and categorize the interpretations of interview responses (Schwietzer, 2011). I intend to transcribe, code, and

organize data according to keywords and themes. Analyzing the experiences of respondents provides insight into the phenomenon (Birchall, 2014).

Upon the conclusion of the data collection process, I completed the member checking process by allowing participants the opportunity to review the transcribed interviews to ensure accuracy and avoid any contextual misunderstandings. Sarvestani et al. (2012) suggested that researchers track any recurring cluster themes amongst participants to develop a qualitative codebook. I appraised the transcription of each interview and code the information into segments of texts by clustering similar answers for each participant and then again for similar responses amongst participants to create categories.

I used alpha-numeric codes (i.e. C1, P1, C2, P2, etc.) to identify participants to ensure the privacy of the individual throughout the development of the research study (Petrova et al., 2014). Additionally, I have the digitally recorded interviews stored on a password protected hard drive titled with the coinciding alpha-numeric code of each respondent (Perry, 2012). The word documents hosting the interview transcriptions also bear the title of the coinciding number assigned to the respondent at the beginning of the data collection phase (Petrova et al., 2014). Richie and Lewis (2003) suggested that researchers secure data to maintain participant confidentiality. Any notes produced during the face-to-face interviews have a label in the same fashion and stored in a locked file cabinet when I am not conducting data analysis. Finally, I ensured that all raw data reside in a locked container for 5 years before destroying the data, per the Walden University (2016) research policy.

Data Analysis

Stavros and Westberg found that triangulation through the multicase study approach would provide rich data and thick data that may reveal numerous themes across the cases, which would increase the transferability of research findings (2009). The type of triangulation utilized for this case study is modified van Kaam method. Researchers employ modified van Kaam method to collect and analyze data to obtain comprehensive data and an understanding of participant experiences (Sullivan & Terjesen, 2011). Moustakas (1994) described the first steps of the modified van Kaam method as the methodical variation of potential structural meaning embedded within textural implication and identifying core themes or contexts that contribute to the apparent presence of the phenomenon. Additional steps include taking consideration of the collective structures eliciting perceptions about the phenomenon and seeking firm examples that illustrate fundamental themes to cultivate a structural description of the phenomenon (Moustakas, 1994).

Morse (2015) suggested that developing a code for semistructured interviews increases the validity and reliability of the researcher's findings. Coding consists of the categorization of text segments that include keywords and phrases that signal specific information (Glaser & Laudel, 2013). Strauss and Corbin (1990) suggested a coding paradigm that integrates both "open coding," the development of codes while reviewing the transcripts and axial coding which consists of pre-development of codes. The pre-developed codes for this study included CSR strategy, corporate philanthropy, financial performance, and indications.

NVivo software is appropriate in assisting with the organization and analysis of the raw qualitative data to enhance the identification of present themes (Leech & Onwuegbuzie, 2011). The purpose of NVivo was to increase the effectiveness and efficiency of learning from the data collected (Bazeley & Jackson, 2013). Researchers suggest that NVivo also improves the exploration of multiple meanings in data (Richards, 2002) and the identification of gaps in collected data (Wickham & Woods, 2005).

I analyzed collected data through the lens of stakeholder theory. Stakeholder theory contains suggestions that the maximum business opportunities arise when leaders identify stakeholder interests that can generate value for multiple stakeholders (Paul, 2015). Stakeholder theory was a natural selection for this study regarding corporate social responsibility as strategies could directly affect several stakeholders simultaneously. Stakeholder theorists argue that CSR activities should be specific to firm and stakeholder needs (Brown & Forster, 2013). Paul (2015) confirmed that researchers could use the stakeholder theory to conduct empirical or qualitative research regarding communications to consumers about CSR.

Reliability and Validity

The standards of reliability and validity are meant to make qualitative research rigorous (Morse, 2015). Noble and Smith (2015) indicated that in comparison with quantitative research, there is no consensus for the standards by which to judge a qualitative research in existence yet. This lack of consensus creates challenges for qualitative researchers when attempting to demonstrate rigor and establishing reliability and validity. Qualitative researchers establish validity and reliability by forming

trustworthy research designs and methodological strategies (Noble & Smith, 2015). The following four tests are utilizable to examine the study to ensure the value of this qualitative case study design: construct validity, internal validity, external validity, and reliability.

I confirmed the credibility and dependability of this research study through diligent coding and member checking during the follow-up interview. The triangulation strategy guaranteed the confirmability of this research study (Stavros & Westberg, 2009). External validity requires a thick description of transferability essentially for transferring the original findings to an alternative context or individual (Morse, 2015). Yin stated that the findings of qualitative case studies are specific to the selected group or sample (2014). However, transferability is the responsibility of external users of the study who decide that this study is transferrable to business situations they identify. Through a multicase study triangulation approach, which results in rich and thick data, research users may learn numerous themes across cases (Stavros & Westberg, 2009). Fusch and Ness (2015) stated that the collection of rich, thick data is imperative to reaching data saturation. O'Reilly and Parker (2012) suggested that data collection occur until no new themes develop to achieve saturation. I collected rich, thick data until no new themes arise to ensure adequate data saturation.

Reliability

In case study research, reliability referred to the consistency and repeatability of the research procedures (Yin, 2014). The application of consistency throughout the research and the development of the case study database form the model of reliability (DiGangi, Jannasch-Pennell, & Yu, 2011). The purpose of reliability was to minimize biases and errors within the study (Perry, 2012).

Noble and Smith (2015) stated that researchers measure the reliability of a study by the dependability of the research relative to the application, the appropriateness of the study methods, and the integrity of the conclusions. Several elements are necessary for qualitative research to achieve reliability such as transparency in analytical procedures, consistency, neutrality, and applicability (Noble & Smith, 2015). I sought reliability for this qualitative case study through meticulous record keeping, transparent data collection and analyzation procedures, member checking, data triangulation, and clear communication with the research committee.

Validity

There were three tests for validity relative to this case study. Construct validity, internal validity, and external validity are the tests that I considered throughout the course of this research study to ensure the validity of the study in its entirety. I utilized certain practices to ensure validity, which includes collecting data and evidence from multiple sources, developing and implementing documentation procedures, and member checking. According to Noble and Smith (2015) these practices ensure accurate recording and assessment of the participants' viewpoints. The accuracy of the evidence collected and a

researcher's ability to represent the participant's reality of a social phenomenon is the definition of validity (Leedy & Ormrod, 2013). I was diligent in the careful selection of the population, sample, and participants for the research study to develop a valid, qualitative research study. Furthermore, I utilized exceptional attention and care when interviewing, interpreting, coding, transcribing, and analyzing research data.

Researchers must consider both internal and external research validation measures. The researcher requires internal validity to determine causal relationships in which one variable affects another (Elmes, Kantowitz, & Roediger, 2011). Internal validity guides the reliability of the data and assists the researcher in generalizing research findings to other populations (Gittoes, Mpofo, & Matthews, 2011). However, in qualitative case studies the researcher identifies unique patterns within the specified population. Researchers ensure that the outcomes relay to a larger more generalized population through external validity or transferability (Elmes, Kantowitz, & Roediger, 2011).

Tracking and documenting research procedures are imperative to the validity of any research study (Yin, 2014). Morse (2015) described the importance of preplanning research procedures. I documented all the research procedures before beginning the study. I organized data associated with the study by creating a case study database to contain field notes, case study documents, and an Excel spreadsheet used to track and document the steps or milestones of each participant throughout the study.

Transition and Summary

I utilized a qualitative multicase study to determine which strategies successfully

increase profit margins. This case study provides further research into the overall benefits associated with CSR strategies implemented by the corporate leaders of Native American-owned businesses. This qualitative study could bring social change to many organizations seeking to explore the enhancement of financial performance and market share through successful CSR strategies. The foundational knowledge gained through this study enriched our understanding of leadership experiences and perceptions within Native American owned casinos engaging in CSR.

The objectives of Section 2 were to discuss the role of the researcher, research design, method, population and sample, data collection, and the ethical theory associated with this qualitative case study. I have explained in detail the sample selection from the population and the rationale behind this choice. Furthermore, the reliability and validity of this qualitative study subsisted in the treatment of the issues of dependability, credibility, transferability, and confirmability. I also took steps to ensure data saturation. Next, I explored and analyzed the strategies of corporate social responsibility that contribute to corporate social performance and corporate financial performance. Section 3 includes the research findings of the study and recommendations for additional areas of study.

Section 3: Application to Professional Practice and Implications for Change

Introduction

In this section, I discuss the corporate social responsibility factors in market share and financial performance improvement. Key themes that participants identified as the leading factors in market share and financial performance improvement emerged from this study. I conducted interviews using 13 open-ended questions with three members of leadership at Native American tribes and three members of leadership at Native American owned casinos. This section includes the topics: (a) study overview, (b) research findings, (c) applications to professional practice, (d) implications for social change, (e) recommendations, (f) reflections, and (g) summary and study conclusions.

Overview of Study

The purpose of this qualitative multicase study was to explore the corporate social responsibility strategies that corporate leaders have deployed to improve market share and enhance corporate financial performance. Since the 1960s, the idea of organizations having social responsibilities to a variety of stakeholders has gained acceptance in academic, social, and corporate arenas (Wang, Tong, Takeuchi, & George, 2016). Scholars have reported inconsistent research results when examining the relationship between corporate social responsibility (CSR) efforts and corporate financial performance (Servaes & Tamayo, 2013).

Native gaming operations are highly regulated but seldom studied. According to the U.S. Congress, the Indian Gaming Regulatory Act (IGRA) of 1988 was imposed upon Native gaming operations under the guise that it would promote economic development,

self-sufficiency, and strong governments amongst Native American tribes engaging in gaming (United States Congress, 1988). The IGRA established the creation of the National Indian Gaming Commission, which consists of members that are appointed by elected U.S. government officials. Some leaders in Native American gaming operations believe that this Act and Agency were created as a protective measure, while others view it as a means to regulate the prosperity of Native gaming operations.

I interviewed six participants, including three chiefs of Native American Tribes and three casino presidents located in the tristate area of Kansas, Missouri, and Oklahoma. I explored the personal experiences of these six participants by asking them all the same 13 open-ended questions. Native American chiefs were coded C1 – C3 while casino Presidents were coded P1 – P3. According to the results of this study, 100% of the participants (C1-C3 and P1 – P3) believed that CSR is a necessity and responsibility.

Presentation of the Findings

The research question was: What CSR strategies do Native American corporate leaders, in Midwestern America, use to increase market share and financial performance? I sought the answer to this question by conducting six interviews total. I asked each participant 13 open-ended questions. I ensured the reliability of this research study by asking each participant to respond to the same set of open-ended questions. Fusch and Ness (2015) explained the process of data saturation through rich and thick data. I ensured data saturation by collecting rich and thick data from a sufficient sample size of participants.

I ensured the validity of this research study by employing methodological triangulation. I used observation, interviews, and document analysis. Houghton, Casey, Shaw, and Murphy (2013) discussed the impact of member checking and data triangulation on the reliability and validity of research studies. I enhanced the reliability and validity of this study through member checking and data triangulation.

I coded all the participants' answers to specific nodes created in the NVivo software. Each node coincided with the specific interview questions. During data analysis, I identified five distinct themes forming from the information I gathered during the interviews. After coding the six interviews, similarities developed within the five themes. The emerging themes are (a) CSR strategies, (b) evolution, (c) core values and views, (d) promotion, and (e) indications.

Emerging Themes

The themes that emerged in this multicase study arose from the responses from the participants to the interview questions regarding corporate social responsibility. Each interview question reflected an inquiry with potential impact on CSR outcomes. Each categorical node characterized the core subject of the inquiry regarding CSR. I categorized the interview data to explore the elements of CSR at both the tribe and a tribally owned casino that impact financial performance and market share. I used the emerging themes to demonstrate CSR factors in market share and financial performance.

Theme 1: CSR strategies. The CSR strategies theme emerged to describe the strategies in place in each case that was studied. The CSR strategies in each of these cases included a mixture of tribal needs, employee care, community needs, and public

services. The CSR strategies and the type of assistance given by each organization depended upon the volume of resources the organization had, the type of resources the organization could offer, and the impact the social cause had on the tribe and the surrounding community.

One hundred percent of the participants said that the main goal of the tribal government and the tribes' gaming operations was to care for tribal members. The main goal is reflected in the tribal constitution, organizational core values, the way participants viewed CSR, and the CSR strategies of each organization interviewed. After the participating organizations meet the needs of tribal members, they focus CSR efforts on the surrounding community.

The CSR strategies of each participating organization varied slightly in which social causes and organizations they supported, but the reasoning was always the same. The reason for supporting nonprofit organizations, public services, education, environmental stewardship, ethical business practices, and services for mental illness and physical disorders is because "it is the right thing to do" according to 100% of the participants.

All the participants contribute to public services in their communities by contributing to the funding of local police and fire departments. One of the organizations interviewed also funds the 911 service in a neighboring town. All the participants contribute to local food banks as well. Participant P3 stated that the reason for the tribe's contribution to food banks was because "we know what it feels like to be hungry and without hope." Participant P3 continued to explain that the tribe understands the need to

combat hunger and there is a sense of pride and accomplishment in doing so. In addition to contributing to food banks, 4 out of the 6 participants contribute to school meals for children attending local public schools. Figure 1 illustrates the types of causes contributed to by each case.

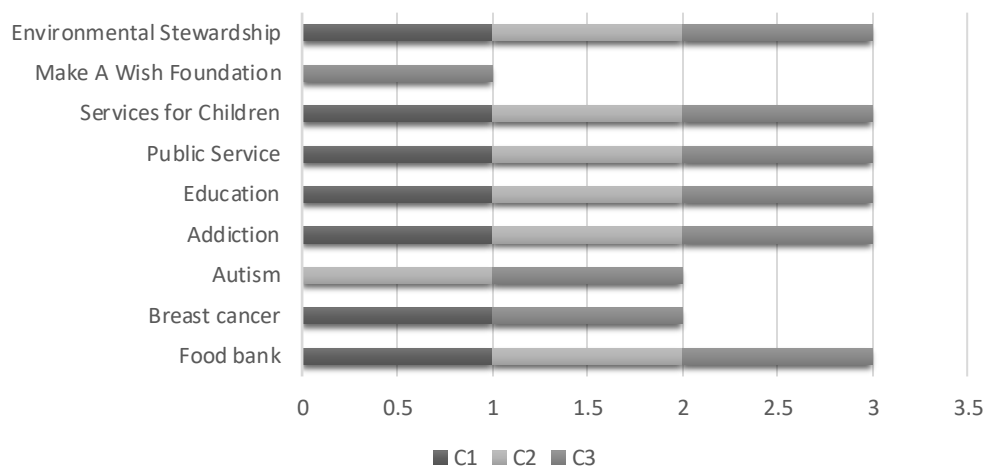


Figure 1. Type of contribution by case. This figure illustrates the types of social causes each case contributed to.

Theme 2: Evolution. The evolution of CSR strategies in these cases stemmed from both the increased profits of Native gaming operations and the recognition of needs within the community. A shared statement among the participants was that, as profits increase, so do the contributions in number and size. Participant P1 said, “We basically have added over the years different fundraising or different organizations to help support because they’re relative to the community.”

Contributions to autism research and treatment is one example of the evolution of CSR efforts through need recognition. Sixty-seven percent of the participants interviewed

provide financial support to local autism centers and associations. In one case, the participant explained that “the Indian Health Service does not have a protocol for identifying autism spectrum.” Participant P3 believes that undiagnosed Natives end up on the streets or in jail because they have not been properly diagnosed or given the necessary tools to be successful in life. Tribal organizations are now contributing to autism centers to assist autistic Natives and non-Natives alike.

Theme 3: Core values and views. The CSR views of leadership were a product of the core values of the tribes and the gaming organizations interviewed. Participant C3 stated that “The cycle of corporate responsibility is like the circle of life, it goes around and we all benefit.” Participant C1 said that the core value which drives the tribe’s CSR efforts was to give individuals a hand up which, is not intended to foster dependency but, to increase the quality of life in the community. Participant P3 explained that CSR is a responsibility that both the tribe and its gaming operations take very seriously, it is imperative to give back and to practice environmental stewardship not only in a time of need but daily.

The tribal organizations interviewed attempt to spread their core values and views throughout the community. Participant C2 explained that the tribe and its business operations only engage in business relationships with organizations that also have CSR initiatives in place, increasing positive CSR impacts in the community. This approach to business to business relationships is a unique CSR strategy in the gaming industry.

The core values of these organizations serve as the motivation for participating in CSR. This phenomenon correlates with the cultural beliefs of these tribes. The motivation

was not relative to the idea or hope that market share, and financial performance may increase due to the CSR strategy or investments. Cultural elements impact the way CSR is viewed by these tribes and by tribal businesses. Leaders in tribal operations view CSR as a duty, a responsibility, and a way of life not as a business strategy.

Theme 4: Promotion. Native gaming operations do little to promote their philanthropic behaviors. Each tribe puts more effort into promoting their philanthropic efforts than their respective gaming operations do. Participant C1 explained that, to maintain ethical business practices, contributions are done under the tribe's name and not under the casino's name. The purpose of promoting efforts this way was to avoid the perception that the tribe is promoting their gaming operations to children because many of the CSR efforts involve children's' activities or services. Participant C2 stated that word of mouth is the best form of advertisement. Participant C3 believed that CSR efforts are a responsibility and that it was not necessary to promote them. Participant P1, however, thought that it was important to make sure that everyone is aware that an organization is doing its part within the community.

The differences in promotional efforts from each tribe compared to their respective gaming operations are apparent. The reasons for those differences varied per participant. Figure 2 illustrates how each tribe interviewed promotes their CSR efforts. Figure 3 illustrates how each Native owned gaming operation promotes its CSR efforts.

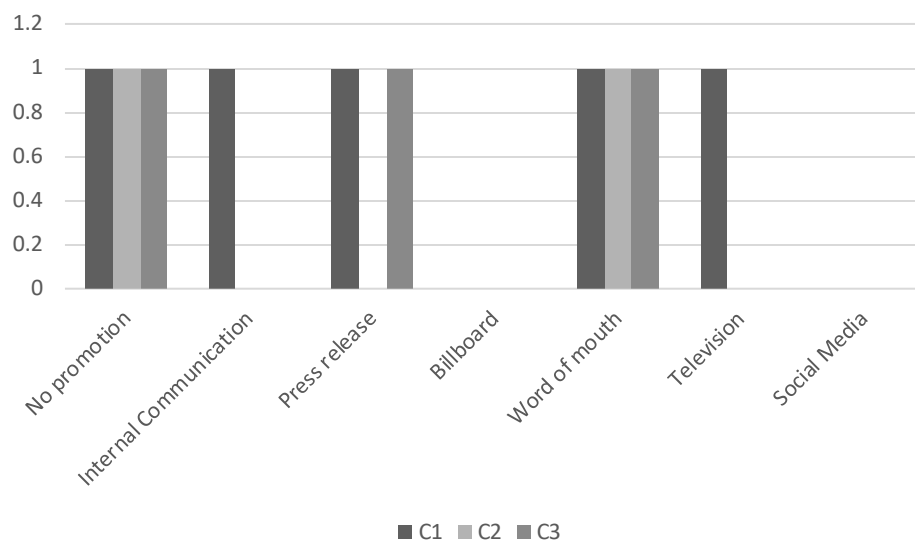


Figure 2. Tribal promotional efforts. This figure illustrates how each tribe interviewed promotes their CSR efforts.

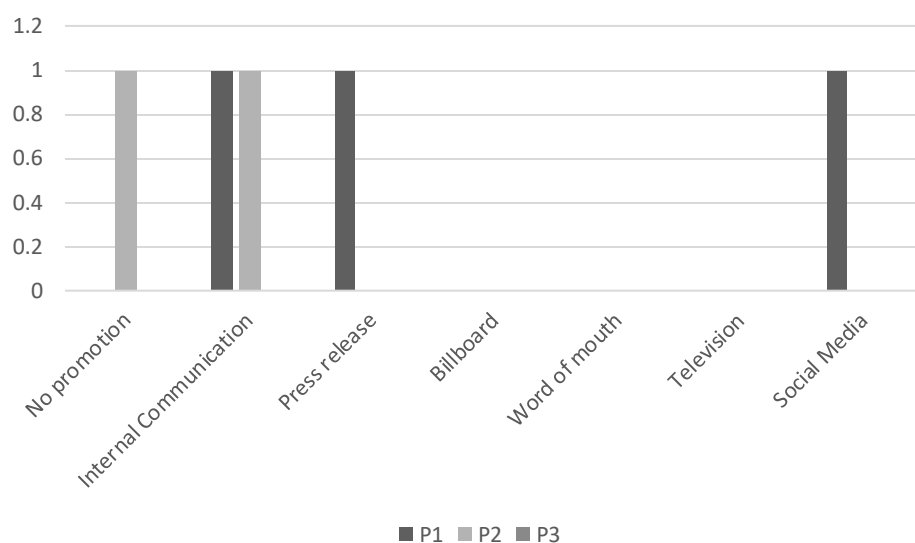


Figure 3. Casino promotional efforts. This figure illustrates how each Native owned gaming operation promotes its CSR efforts.

Theme 5: Indications. This theme emerged from the need to verify that the CSR strategies employed at the Native gaming operations in this study, have a positive impact

on market share and financial performance. Leaders of native gaming operations cited increased profits and spoken testimonials from customers as two of the main indications that their CSR efforts have a positive impact on both market share and financial performance. Participant C1 cited numerous occasions in which individuals have stated that they visit the tribe's casino specifically because of the CSR efforts supported by the tribe and its casino. Also, Participant C1 stated that out of the nine local tribes only five had experienced an increase in profits over the past year, and Participant C1's tribe was one of them. Participant C1 specified that there is a difference in performance relative to the tribes who contribute a great deal to the community and those who contribute little to the community.

Participant C2 clarified that within a 50 miles radius there are at 25 other gaming facilities but, "people recognize our contributions and the numbers reflect that. Over the past two years, our numbers continue to go up." Participant P1 recognized the value of supporting fundraising events at the casino referencing increased machine play and repeat visits from customers. Participant P1 stated that some of these customers were introduced to the facility because of the philanthropic efforts of specific events hosted at the casino. Also, Participant P1 stated that there was a significant cost saving associated with the switch to paperless systems to promote environmental stewardship. In all three cases, market share and financial performance had improved.

Analysis of the Research Findings

The findings in this study aligned with stakeholder theory framework. The focus of stakeholder theory framework is the influence of organizational relationships with

internal and external stakeholders on corporate strategies, business procedures, and operations. The cases examined in this study illustrate the influence and connectivity Native American tribes and their gaming operations have with stakeholders. The participants and their organizations have integrated CSR activities into their daily operations and overall way of life. The integration of stakeholder and CSR perspectives within the strategic plan for daily activities increase a corporation's ability to respond effectively to stakeholder needs even when the needs of different stakeholder groups compete with one another (Brown & Forster, 2013).

The participants expressed the need to do all that they could for the surrounding community after meeting the basic and educational needs of the tribal members. CSR strategies in these cases evolved and leaders began to standardize donations so that CSR investments are not overextended. Usman and Amran (2015) established that the success and viability of a company are dependent upon the ability for that company to balance profit maximization and social performance.

Furthermore, the pure intent of Native gaming operations to be a good corporate neighbor through CSR initiatives has cultivated positive relationships with customers. According to Lacey, Kennett-Hensel, and Manolis (2017), CSR is a "necessary and sufficient mechanism for stronger customer relationships." The relationship strength that the tribe and its gaming operations have created through their philanthropic involvement in the community and support for local public services illustrates the effectiveness of its CSR strategies.

According to Wang et al. (2016), many businesses prefer not to publish their CSR activities. The leaders of Native American gaming operations share this sentiment. The findings in this study confirm that most of the participants did not promote their CSR efforts to the public.

Additionally, it is difficult to observe and measure the effectiveness of CSR efforts (Wang et al., 2016). The participants in this study did not have a specific metric in which to measure the effectiveness of their CSR efforts. The participants relied upon the existence of increases in profitability, increases in market share, and customer testimonials to confirm that their CSR strategies are effective.

Applications to Professional Practice

Establishing the legitimacy of CSR efforts with consumers has been a challenge for most corporations. Skepticism over the ethical origins of the engagement in corporate philanthropy trigger mistrust in society (La Cour & Kronmann, 2011). Customers prefer to use companies that engage in CSR. However, consumers shy away from businesses that appear to participate in CSR solely for perception purposes and financial gain (Wang et al., 2016). Native American organizations have unintentionally mastered the art of establishing legitimacy and a stronger relationship with consumers. The leaders of these organizations engage in CSR for the sole purpose of fulfilling a self-imposed responsibility to the community. These efforts are truly genuine because the organizations do not expect a return.

The size of the communities in which they operate and the reliance on word of mouth for promoting good deeds appear to have a profound impact. The legitimacy of

CSR efforts may also be related to the social causes supported by Native tribes and their gaming operations. Not only do the tribes support a wide variety of causes but, they support causes that impact their potential consumers and the surrounding community.

A mixture of CSR efforts that incorporate considerations for internal and external stakeholders is key to the success of those efforts. Companies can increase the effectiveness of their CSR strategies by selecting a CSR strategy that incorporates the needs of the local community and potential consumers. In all the cases examined for this study, the organizations contributed to several causes that affected both internal and external stakeholders. The level of effectiveness is also dependent upon leadership's ability to integrate the CSR strategy into its core values. Corporate leaders can use the information from this study to improve their CSR strategies, market share, and financial performance.

Implications for Social Change

Identifying successful CSR strategies encourages more companies to participate in socially responsible initiatives. Cai et al. (2012) hypothesized that companies are more likely to adopt CSR initiatives if the company can identify strategies that enhance market share and profit margin. Illustrating successful CSR efforts within Native gaming operations can transform business practices, enhance social performance, and generate positive social change in communities all over the world.

During my exploration of the factors of CSR that improve market share and financial performance, I discovered that researchers cannot measure the impact of CSR on the surrounding community in totality. Corporate philanthropy creates enhanced social

benefits for individuals and communities. According to Pimple (2012), increased CSP enhances business competitiveness while promoting community growth and development, enhancing environmental stewardship, and elimination of practices that harm the public.

Recommendations for Action

Miller (2016) discovered a positive correlation between CSR and CFP, concluding that banks could meet financial goals while contributing to the welfare of the local community. The findings from this qualitative, multicase study suggest that CSR enhances market share and financial performance. The limitations of this study to Native gaming operations located in the Midwest indicates a need for additional research to determine if companies can achieve the same results in various industries.

The findings in this study support investment in CSR initiatives. However, not every CSR strategy is created equal. Merely engaging in CSR may not provide the positive results expected. The results from this study may be due to the unique mixture of CSR efforts utilized as well as the level of community involvement by the tribes in this case.

The findings of this study may benefit researchers, corporate leaders, Native owned casinos and other members of the gaming industry. Researchers could use the information in this study to conduct additional research. Corporate leaders, Native owned casinos, and other members of the gaming industry could use the findings as a format for CSR strategies that improve market share and financial performance.

Recommendations for Further Research

The way in which participants' and their organizations viewed CSR appear to stem from their culture, their core values, and their organizational identity. Additional research into the impact of culture on CSR strategies needs to occur. To explore this phenomenon in greater detail, I recommend that researchers compare the views of leaders in Native gaming operations to those of leaders of non-Native gaming operations.

Furthermore, the motivation to engage in CSR initiatives may have an impact on the success of the CSR strategies and the ability to establish legitimacy with consumers. The reason these Native American organizations participated in CSR efforts was attributed to the drive to do good for the community. The tribal organizations did not expect or anticipate a return on their investments in CSR. I recommend additional research into the impact of motivation on the effectiveness of CSR strategies and a company's legitimacy.

Reflections

As a scholar, I was looking forward to the data collection and analysis process. I did not anticipate the difficulty associated with finding participants. The issue revolved around either a lack of understanding of what my study was about or potential participants being unresponsive to my attempts to contact them. Also, I identified several tribes that were unknowingly engaging in CSR. Several leaders of Native American tribes and Native gaming operations were unaware that a term existed that described their daily operations and initiatives.

As a Native American, I had prior knowledge that most tribes in the sample population location were engaging in CSR. Despite my prior knowledge, I was surprised to learn that many Native American tribes support and fund local public services that tax dollars are supposed to supply such as 911 service, equipment for police and fire departments, and public-school lunches. Furthermore, I did not anticipate the realization that culture plays a significant role in the CSR strategies employed at these tribe. The impact that organizational culture has on CSR engagement is evident to me now. I am astounded that I did not foresee that connection.

Study and Summary Conclusions

Researchers and leaders are focusing more attention and effort on CSR activities because of the potential impact CSR has on social and financial performance (Fatma, Rahman, & Khan, 2014). This qualitative, multicase research study contributes to the literature on the impact and outcomes of CSR. The purpose of this study was to explore the corporate social responsibility strategies that corporate leaders have deployed to improve market share and enhance corporate financial performance. The study design included conducting six interviews and analyzing the data with NVivo software to gain valuable insight from the participants.

Based on the findings of this research, implications from previous findings of a positive correlation between CSR and financial performance are confirmed. CSR activities contribute to the enhancement of both financial performance and market share. Further exploration exposed that the cultural views of Native American tribes have a significant impact on their level of engagement in CSR. Native CSR strategies depend

upon the type of resources they have, the abundance of resources, and the impact a social cause has on a tribe and their surrounding community.

Financial gain is a product of engagement in CSR; however, the expectation of a return should not be the motivator for investments in CSR. The Native American organizations that participated in this study have illustrated the inherent goodwill capable of business and governmental operations. Despite the trials and tribulations that Natives have experienced in the not so distant past, they still have a way of helping those in need and leading by example. Through social responsibility, many individuals and communities can benefit from business and environmental sustainability for years to come.

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Appendix A: Invitation Letter

Date
Name of Business
Chief - President
Street Address City, State, Zip Code

Dear Chief or President,

I am a doctoral candidate at Walden University in the School of Business Management. I am conducting a research study exploring successful corporate social responsibility strategies that enhance the market share and financial performance of Native American owned casinos located in Kansas, Oklahoma, and Missouri. There are many facets of corporate social responsibility which include ethical business practices, minimizing impacts on the environment, and contributions to the betterment of the surrounding community.

The purpose of this letter is to invite you to participate in this doctoral study. I am seeking interviews with chiefs whose casinos engage in corporate social responsibility. I will also need permission to interview the President of one of your tribal casinos regarding CSR initiatives if you choose to participate.

Your participation will remain completely confidential. The study conforms to specific ethical standards which include the necessity of informed consent which means that every part of your participation is protected. If you are interested in participating, please review the attached consent form that will provide you with a detailed explanation of what your rights are and what you can expect during your participation. I will not collect any data for the study unless you provide your full consent for me to do so.

I sincerely appreciate your consideration!

Warm regards,

Belinda McLaughlin
Doctoral Candidate
Walden University

Appendix B: Questionnaire

Interview Questions

1. What organizational CSR strategies has leadership put in place?
2. Why has leadership chosen those strategies?
3. How does your company view CSR?
4. Why does your company view CSR that way?
5. What social causes does your company support?
6. Why does your company support those social causes?
7. How has your organization invested in CSR since its conception?
8. How have your CSR strategies evolved over time?
9. What indications exist to show that your investments in CSR have had a positive effect on your organization's financial performance?
10. How does your organization promote its CSR efforts or outcomes to the public?
11. How does your CSR strategy incorporate the core values of your organization?
12. How did your organization integrate CSR strategies into its core values and identity?
13. What other piece of information regarding CSR strategies at your corporation did I miss that you would like me to have?

Appendix C: Interview Protocol

1. Voluntary, informed consent will be obtained from the interviewee prior to the interview.
2. The interview will take place in a predetermined, quiet location of the participant's choice.
3. The participant will be notified that the interview will be recorded before the interview occurs and send the list of questions that will be asked during the interview.
4. At the beginning of the interview the researcher will introduce herself and then start the interview with a script that includes a little information about the researcher, her contact information, the research topic, and informed consent.
5. Next the researcher will proceed by discussing basic background information to build a rapport with participants such as where they grew up, how long they have been in the gaming industry, and any other background data that they care to share.
6. The researcher will begin asking the questions on the questionnaire and relevant follow-up questions.
7. After the researcher has asked all of the questions, she will thank the interviewee for their time and set a follow-up meeting to review the interview transcription.

8. The researcher will conduct a member checking meeting in which the interviewee will go over the transcribed interview with the researcher to ensure accuracy and clarity.
9. The researcher will notate any clarifying information provided by the interviewee.
10. Finally, the researcher will send a thank you note to the participant for participating in the study. The note will include a friendly reminder that the data collected from the contributor will remain safely locked for 5 years' time and then destroyed.

<p>Introduction (5 minutes)</p>	<p>Thank you for agreeing to meet with me. I'm Belinda McLaughlin from Walden University. I am conducting a research study about the successful CSR strategies employed in Native gaming operations. As the leader of a Native-owned casino, I would like to discuss the CSR strategies your organization uses.</p> <p>I will treat your answers as confidential. I will not include your name or any other information that could identify you in any of the reports I write. I will destroy the notes and audio recordings 5 years after the study is complete per Walden University's research policy.</p> <p>Do you have any questions about the study?</p>
<p>Basic info. (5 minutes)</p>	<p>Where are you from? How long have you been in the gaming industry? Is there anything else that you would like to share?</p>

<p>Questionnaire (1-1/2 hours)</p>	<ol style="list-style-type: none"> 1. What organizational CSR strategies has leadership put in place? 2. Why has leadership chosen those strategies? 3. How does your company view CSR? 4. Why does your company view CSR that way? 5. What social causes does your company support? 6. Why does your company support those social causes? 7. How has your organization invested in CSR since its conception? 8. How have your CSR strategies evolved over time? 9. What indications exist to show that your investments in CSR have had a positive effect on your organization's financial performance? 10. How does your organization promote its CSR efforts or outcomes to the public? 11. How does your CSR strategy incorporate the core values of your organization? 12. How did your organization integrate CSR strategies into its core values and identity? 13. What other piece of information regarding CSR strategies at your corporation did I miss that you would like me to have?
<p>Final thoughts (10 minutes)</p>	<p>Those were all of the questions that I wanted to ask.</p> <ol style="list-style-type: none"> 14. Do you have any final thoughts about CSR that you would like to share? <p>After I transcribe this interview, we will set a follow-up meeting to go over the transcription for accuracy and context purposes.</p> <p>Thank you so much for your time! We will talk again soon.</p>