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Strategies to Justify Resource Allocation to Corporate-Sponsored Volunteer Programs

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Abstract

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by

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MS, University of Arkansas, 2007

BA, University of West Georgia, 2005

Doctoral Study Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

Walden University

December 2021

Abstract

An increased interest in how perceptions of stakeholders and customers can affect the performance of an organization has led some scholars to study the link between corporate social responsibility (CSR) and financial performance. Some business leaders attempt to allocate significant time and resources towards CSR, specifically corporate-sponsored volunteer (CSV) programs, but have yet to develop the business rationale and lack strategies. Grounded in Herzberg's two-factor theory, the purpose of this qualitative multiple case study was to explore strategies central Florida executive level business leaders used to establish or maintain CSV programs. Participants comprised three business leaders from central Florida firms who demonstrated success in effectively developing and implementing strategies to allocate resources to establish or maintain CSV activities. Data were collected from semistructured interviews, organizational policy documents/reports, and company marketing brochures. Methodological triangulation was used to analyze data, and three themes emerged: employee impact, shareholder expectations, and benefit to society. A key recommendation for business leaders is to justify allocating resources in support of CSV programs used to implement practices and programs for empowering employee input for future endeavors. The implication for positive social change includes the potential for business leaders to better understand their role in developing CSR strategies, thereby enabling socially responsible organizations and better meeting society's expectations.

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Dedication

I dedicate this labor of love to my sons, Tony and Thad, and my mother, Cora, who kept me moving forward and reminded me that I am not a quitter.

Acknowledgments

First and foremost, I thank God for giving me the strength, determination, and patience to weather the storm, that is life, and complete my study and the desire to be all that I was created to be. Furthermore, thank you for surrounding me with amazing people.

I would like to thank my mother, Cora, who passed away a few years in, for always believing in me and being there for me through this incredible journey. You always listened, even if you had no idea what I was talking about. I love you and miss you every day. Also, I thank my sister, Shellee, who, although we grew distant a few years ago, still inquired about the status of my journey. I am blessed that we managed to bond again prior to your passing earlier this year and I miss you every day. I celebrate this accomplishment with my two sons, Tony and Thad, both of whom have affectionately been on my side, reminding me that I am not a quitter and believing in me. I would also like to thank my aunt Laurie, for keeping me sane and focused when I felt I was about to break. You always answered the phone and helped me get through my painful losses. I am forever grateful to all of you.

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excited to experience the endless possibilities ahead of me. Thank you ALL from the whole of my heart!!!

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Section 1: Foundation of the Study

Some business leaders attempt to allocate significant time and resources towards corporate social responsibility (CSR), specifically corporate-sponsored volunteer (CSV) programs, to enhance performance but have yet to develop the business rationale to justify and support CSV programs (Sroufe & Gopalakrishna-Remani, 2019). The specific business problem was that some executive level business leaders lack strategies to justify the allocation of limited resources to support CSV programs successfully, which some authors have linked to increased performance and profitability. The purpose of this study was to add to the literature, and business practice, on successful strategies leaders have used to justify resource allocation to establish or support CSV programs so that other organizations may learn from the success and develop CSV programs.

Background of the Problem

De Roeck and Farooq (2018) defined CSR as actions on the part of the firm that appear to advance or acquiesce in the promotion of some social good, beyond the immediate interests of the firm and its shareholders and beyond that which is required by law. A significant trend in recent years that appears to contribute to this attitude has been an increase in CSR, specifically CSV programs (Haski-Leventhal et al., 2019). As such, CSR has become a topic of interest for many scholars of management, sociology, and strategy (Turner et al., 2017).

Rodell et al. (2016) suggested that, as stakeholders become more aware of the CSR initiatives of an organization, companies are more likely to achieve additional gains (e.g., customer loyalty, lower employee turnover, increased employee performance, increased firm performance, etc.) by encouraging participation and communication about CSR between its stakeholders. Scholars have suggested that CSR may be important to applicants and employees due to a positive association with social identity for members working for firms found to have high levels of CSR. For example, Turner et al. (2019) suggested companies that participate in CSR initiatives are more likely to be labeled as a "good" company, and employees associated with that company may feel an enhanced sense of self-worth and self-esteem based on the belief that they too must be "good." Furthermore, potential employees may look at CSR endeavors of an organization to reflect how an employee might be treated, valued, and accepted within the organizational culture (Catano & Morrow Hines, 2016).

The increased interest in how perceptions of stakeholders and customers can affect the performance of an organization has led some scholars to study the correlation between CSR and financial performance (Shahzad & Sharfman, 2017). Specifically, organizational commitment and organizational citizenship behavior, which Özduran and Tanova (2017) described as positive behaviors exhibited at the discretion of the employee, have become a significant measure of employees' attitudes and behavior for improving organizational effectiveness and performance. Supanti and Butcher (2019) analyzed data from 245 hotel employees and revealed that CSR participation has a direct impact on work-related outcomes, such as employee and organizational performance. However, some scholars have argued that CSR should be free of links to organizational financial performance (Shahzad & Sharfman, 2017). The lack of research on strategies leaders have used to justify resource allocation to establish or support CSV programs successfully makes learning from CSV programs' success difficult for other organizations.

Problem and Purpose

Some business leaders attempt to allocate significant time and resources towards CSR, specifically CSV programs, to enhance performance but have not developed the business rationale to justify and support CSV programs (Rodell et al., 2016). In a study completed by the Society for Human Resource Management, just 20% of the 518 human resource professionals surveyed received time to support volunteer activities (Hu et al., 2016). The general business problem was that some business leaders do not know how to justify the allocation of vital resources in support of CSV in the business plans for the organization. The specific business problem was some central Florida executive level business leaders lack successful strategies to establish or maintain CVS programs.

The purpose of this qualitative multiple case study was to explore successful strategies central Florida executive level business leaders used to establish or maintain CSV programs. The study target population were executive level business leaders in central Florida firms who have demonstrated success in effectively developing and implementing strategies to allocate resources in support of establishing or maintaining CSV activities. The implications for positive social change include the potential to provide business leaders with strategic guidance to justify the allocation of limited resources to implement or maintain CSV programs. CSV programs may provide a conduit for an organization and employees to affect the local community positively. Specifically, CSV programs may facilitate the ability of an organization to provide not-for-profit, volunteer-reliant, or donation-supported organizations the vital resources the community needs to provide outreach programs.

Population and Sampling

The goal of the study was to explore successful strategies central Florida executive level business leaders used to justify the allocation of limited resources to establish or maintain CSV programs. Participant qualifications must align with the overarching research question of a study (McGrath et al., 2019). Patten and Newhart (2017) added that study participants must be willing to share ideas fully. The study population suited to answer investigation questions on the study phenomenon was constrained to executive level leaders located in central Florida who successfully employed strategies to justify resource allocation to maintain or establish CSV programs. Braun and Clarke (2021) emphasized that authors require fewer participants if the research question addresses a select group and the author engages in robust, in-depth conversation throughout the data collection process. Yin (2017) found, in qualitative studies, purposive samples allowed the researcher to select specific types of participants for study. Specifically, Francis et al. (2018) argued that purposeful sampling was suitable for case studies where authors explored participants' thoughts on a phenomenon or need to target specific groups of individuals for in-depth studies (Ghaljaie et al., 2017). Based on the recommendations, the use of purposeful sampling was appropriate to explore the phenomenon presented in the study. Francis et al. found that data saturation happens when participants no longer provide new information or no new themes emerge. Fusch et al. (2018) noted that the size and selection of the sample and the collection methods determine the saturation attainment. Based on the research and recommendations, three participants would have been an acceptable sample size to accomplish the objectives of the study; however, interviews continued until no new themes emerge and data saturation was achieved.

Nature of the Study

The research method chosen for this study was qualitative. Researchers can use quantitative, qualitative, or mixed methods techniques to investigate a research problem. Qualitative authors seek to answer “how” and “what” types of questions to explore a phenomenon in significant depth (Sohn et al., 2017). A quantitative research method incorporates statistical data and well-defined variables (Brannen, 2017), which was not necessary for this study. Turner et al. (2017) pointed out that a quantitative approach provides large, representative samples of communities, reliably examines cause-and-effect relationships among constructs as well as confirm or disconfirm theoretical hypotheses, and summarizes numerical data in ways clear and persuasive to intended audiences. The study goal did not include testing hypotheses; therefore, the use of a quantitative research methodology was not appropriate. Instead, in line with Basias and Pollalis (2018), who advocated for the use of a qualitative research and design and methodology when doing research on strategic management, a qualitatively based methodology, with open-ended questions, was used to expand upon the existing CSR understanding and provide business leaders with successful strategies to justify resource allocation in support of CSV programs.

A mixed method design is appropriate when a single research method is insufficient to answer the research problem or if the use of aspects from qualitative and quantitative methods would lead to a better understanding (Yin, 2017). As data analysis was not necessary to the meet the study objective, a mixed methods design was not necessary.

A multiple case study was appropriate as the research design for this qualitative study. The five research designs from which an researcher can choose when conducting a qualitative study are (a) case study, (b) narrative research, (c) ethnography, (d) phenomenology, and (e) grounded theory study. Hancock and Algozzine (2017) wrote that case study research involves the study of a case, or multiple cases, within a real-life, contemporary context or setting. When direct observation or interaction is required, a case study is the best-suited research design (Cypress, 2018). Yin (2017) found historical accounts and personal stories connecting participants to events were the focus of narrative research design. The purpose of my study was to explore strategies used by business decision makers who have successfully established CSV programs; therefore, narrative research design would not provide the necessary data to meet the study objectives. Forde (2017) posited that ethnographers tend to observe participants in a natural environment. Ethnography research design is appropriate if the purpose of the study had been to describe or identify the characteristics of a culture (Fàbregues & Molina-Azorín, 2017). Identifying lived experiences did not fit the study goal of exploring successful strategies central Florida executive level leaders use to establish or maintain CSV programs, so ethnography research design was not used for this study. In grounded theory, an author develops a theoretical foundation from several iterations of data collection (Skalidou, 2018). Grounded theory contains multiple stages of collection to consistently compare data and highlight similarities and differences (Glaser & Strauss, 2017). Highlighting similarities and differences did not fit the study objective to explore successful strategies central Florida executive level leaders use to establish or maintain CSV programs and, therefore, ground theory research design was not selected for the study. A case study was the appropriate research design, as the study goal was to provide in-depth insights and understanding of successful strategies used by central Florida executive level business leaders to justify the allocation of limited resources to establish or maintain CSV programs successfully.

Research Question

What successful strategies do central Florida executive level business leaders use to justify the allocation of limited resources to establish or maintain CSV programs?

Interview Questions

Participant responses to the following interview questions could provide insight into the successful strategies executive level business leaders use to justify the allocation of limited resources to establish or maintain CSV programs:

1. How long have you been integrally involved in decision making for the organization?
2. What are the drivers in your decision to implement, maintain, and support a CSV program?

3. What are the primary financial issues that affected your decision to offer CSV programs?
4. What strategies are you using to justify and prioritize the resources for supporting CSV programs?
5. How successful have your strategies been to establish or sustain CSV programs?
6. What do you think made your strategies successful?
7. What additional information would you like to share regarding strategies you use to determine the strategies of your organization for justifying and allocating resources for supporting CSV programs?

Conceptual Framework

In 1959, Fredrick Herzberg posited the two-factor theory, also known as the motivator-hygiene theory (Herzberg et al., 1959/2017). Herzberg et al. (1959/2017) deduced motivation and hygiene factors contribute to contentment and discontentment, respectively (Shannon, 2019). Loosemore and Bridgeman (2017) concluded that CSV involves the alignment of priorities, goals, and values of a company, the needs of the community, and the interests and motivations of employees. Afsar and Badir (2016) found that CSV programs are an opportunity for employers to improve relationships with employees, which may increase organizational commitment and prevent turnover. Furthermore, to determine continued program usage, CSV programs must relate to internal benefits such as increased satisfaction, performance, and loyalty (Loosemore & Bridgeman, 2017). Business leaders may use these internal benefits to justify the allocation of limited resources to implement or maintain CSV programs successfully; therefore, Herzberg's two-factor theory could provide a means for understanding the findings from my study.

Operational Definitions

Competitive advantage: A situation in which a firm has a product or service which target market consumers perceive as being better or more valuable than that of competitors (Bryson, 2018).

Corporate social responsibility (*CSR*): Actions on the part of the firm that appear to advance or support the promotion of some social good, beyond the immediate interests of the firm and stakeholders and beyond that which is required by law (De Roeck & Farooq, 2018).

Corporate-sponsored volunteer (*CSV*) *programs*: The active support from an organization for which employees can volunteer with charitable organizations (Cycyota et al., 2016).

Employee engagement: Employee engagement allows employees to have an enhanced sense of well-being, have personal needs met, be able to contribute to the success of the business, and be committed to the values and goals of an organization (Haski-Leventhal et al., 2019).

Employee retention: Employee retention is the ability of a company or business to retain employees (Chen & Wu, 2017).

Job satisfaction: Employee contentment in their current position (Shaju & Subhashini, 2017).

Organizational effectiveness: Includes employee behavior, competitive advantages, and financial performance, which managers can develop using goal attainment, systems, values, or strategic approaches (Raina & Shahnawaz, 2017).

Volunteering: Work performed without the expectation of pay or a reward that benefits society (Willems & Dury, 2017).

Volunteerism: The ability for people to perform various duties (e.g., community development, social engagement, social responsibility, etc.) pro bono (Nesbit et al., 2018). Cycyota et al. (2016) agreed that volunteerism is the deliberate and active giving of time, energy, skills, or talents to a charitable organization without receiving payment in return.

Assumptions, Limitations, and Delimitations

Assumptions made in this study, as well as limitations and delimitations considered relevant to the particular problem explored, are included below.

Assumptions

Assumptions are declarations, statements, or notions authors assume to be accurate and reliable, but are not verifiable (Marshall et al., 2021). The first study assumption I made in this study was that qualitative research methodology was the optimal research method for this study. The second was that a case study was the appropriate design to obtain sufficient data to answer the research question posited in this study. A third study assumption was that qualified candidates would agree to participate in the study. The fourth assumption was that participants would respond truthfully and without bias. A fifth assumption was that participants would respond wholly and accurately, specifically regarding successful strategies used to justify resource allocation to establish or maintain CSV programs. The final study assumption was that organizations report all CSV activities, and therefore, documents would be easily accessible.

Limitations

Marshall et al. (2021) defined limitations as potential study weaknesses. Yin (2017) asserted that limitations of a study should be specific to the research problem under study and not the general limitations of all studies. One limitation of this research effort was whether or not organizational the decision makers sampled would be able to answer the interview questions in sufficient detail to provide data about the phenomenon under study. The limited amount of time in which to conduct the interviews may also be considered a possible limitation. Inteviewers should avoid long, unscripted conversations, as the process can lead to embellishment and the question inadvertently left unanswered (Cypress, 2018). In addition, author bias may limit the findings of phenomenon under study, as the author determines data sources used in research.

Delimitations

Delimitations are elements or parameters that define the boundaries of the study (Marshall et al., 2021; Yin, 2017). Theofanidis and Fountouki (2018) expanded the definition of delimitations to include elements or parameters within a study that limit the scope of the exploration. The first parameter for the study was the chosen geographical location. Study participants were limited to organizations located in central Florida. The small sample size was another delimitation. The study was limited to three participants;

however, Yin (2017) argued that a researcher obtains a deeper understanding of the phenomenon under study via a small number of individuals who had successful real-world experiences related to the subject under study. A third delimitation was that study participants had to be executive level leaders whose organization successfully implemented CSV programs; therefore, leaders of organizations that did not meet the requirement were deemed to be outside the scope for consideration.

Significance of the Study

The qualitative study may be of value to business leaders who want to implement CSV programs but lack successful knowledge about strategies to justify resource allocation. Many organizations wish to allocate time and financial resources in support of CSV programs; however, some executive level business leaders have not developed the business rationale for justifying and supporting the CSV programs of an organization (Rodell et al., 2016). In a study by the Society for Human Resource Management, organizations gave time to support volunteer activities to only 20% of the 518 human resource professionals surveyed (Hu et al., 2016).

Contribution to Business Practice

Organizational leaders must continually meet the triple bottom line of social (i.e., CSR), environmental (or ecological), and financial responsibilities. CSV is among the fastest-growing sector of CSR (Rodell et al., 2016; Loosemore & Bridgeman, 2017). Barnett (2019) linked CSV to increased job satisfaction, work performance, and loyalty to the organization. The results from the study may prove significant to executive level business leaders seeking strategies to justify the successful allocation of vital resources in support of CSV programs. In addition, the study findings may contribute to effective business practices by creating greater overall organizational value.

Implications for Social Change

Employees now demand meaning from the work accomplished (Loosemore & Bridgeman, 2017). CSV programs may help meet the requirement, as such programs can be a conduit for employees to affect local communities positively, by providing not-for-profit, volunteer-reliant, or donation-supported organizations the vital resources they need to provide community and global outreach programs. An important implication of the study for positive social change is the potential to provide business leaders with strategic guidance, which justifies the allocation of limited resources to establish or maintain CSV programs.

A Review of the Professional and Academic Literature

Willems and Dury (2017) claimed that CSV is beneficial for both employees and companies. CSV is a topic of growing importance in organizations around the globe (Rodell et al., 2016). In reaction to the growing attention to volunteering in the workplace, research on CSV has markedly increased (Barnett, 2019). In spite of growing popularity of CSV in both research and practice (Rodell et al., 2016), existing research on CSV, specifically strategies business leaders use to justify resource allocation in support of CSV programs, presents a challenge to seamlessly integrate the current knowledge in a manner that offers guidance for application and therefore leaves room for future research. In this review of the literature, I include a synthesis of studies related to successful strategies used by business leaders to justify resource allocation in support of CSV;

however, the use of peripheral studies and search topics was necessary due to a lack of scholarly studies on the specific phenomenon.

In this literature review, as recommended by Skalidou and Oya (2018), I synthesized and summarized the academic literature related to the research topic and helped to answer the specific research question. The purpose of this qualitative multiple case study was to explore successful strategies used by business leaders to justify resource allocation in support of CSV. The literature review provided the foundation for exploring CSV and the positive or negative affects companies may encounter if successful in implementing CSV programs.

The literature review is organized by theme to present the information comprehensively and fluidly. First, I describe the strategy used to review literature pertinent to the phenomenon explored in this study, followed by an analysis of literature based on Herzberg's two-factor theory, the conceptual framework for this study. I then incorporate literature on stakeholder interest, ethical responsibility, strategic development, and leadership decision-making style. The last theme comprised information pertinent to stakeholder interest and CSV.

Literature Review Strategy

As demonstrated by Haski-Leventhal et al. (2019), the review and conceptual analysis of literature comprised four steps. First, the researcher should develop a means for maintaining search results. Writers can develop a spreadsheet using software such as Microsoft Excel to capture pertinent information from research documents obtained through the database searches. The filter capabilities of Excel enable an author to complete a comprehensive and systematic search quickly. The use of software tools and capabilities increased the efficacy to identify and extract all relevant literature in relation to the phenomenon explored in the study, which was successful strategies executive level business leaders use to justify resource allocation in support of CSV.

The second step includes the development of a template for the consistent collection of the articles. The template contains key categories for use in the analysis of the literature. The use of Microsoft Word ensured ease of transferability into the dissertation template provided by Walden University (Walden, 2021). The template I used included the author, title, digital object identifier (DOI; when available), date of publication, date of retrieval, and a summary of the article. The information was also included in the Excel spreadsheet previously discussed to enable quick searches.

The third and fourth steps ensure effective utilization of the reviewed literature. In the third step, authors use Excel and Word templates to accomplish a content analysis of the retrieved articles. When done correctly, the template is a great tool used by authors to extract descriptive and qualitative conceptual data (Haski-Leventhal et al., 2019). In the final step, the author interprets the data collected and meaningfully synthesizes the findings.

Using this four step process, I established the method of data collection and maintenance and commenced the literature search. The development of the search terms for the literature review helped to cultivate a diverse and unique collection of literature (Haski-Leventhal et al., 2019). The initial step of the literature review comprised the identification of relevant research. Authors should use a Boolean search to gather resources pertinent to the phenomenon under study (Haski-Leventhal et al., 2019). The search for this study benefited from the combination of one of several "CSR or CSV terms" with one of several "strategy terms," "management terms," or "HRM terms" within the title, abstract, or subject terms of peer-reviewed journals, and repeating the search for all possible combinations. In addition, the use of the following terms and keywords simplified database searches: *research method and design*; *instruments and techniques for data collection, organization, and analysis*; *Herzberg two-factor theory*; *motivation*; *hygiene*; *employee satisfaction*; and *dissatisfaction*. Furthermore, the search included *causes and effects of employee turnover*, *HRM practices*, *employee retention challenges*, *leadership management skills*, and *organizational commitment* in order to explore possible positive or negative effects of CSV on these behaviors. The study included 152 references, 99% of which are peer-reviewed sources, with approximately 96% published between 2017 and 2021.

The following databases formed the basis of the scholarly review of the literature for the study: Emerald Management, Expanded Academic ASAP, ProQuest Central, ProQuest databases, ABI/INFORM Complete, Academic Search Complete, Business Source Complete, Sage Journals, Sage Research Methods Online, ScholarWorks, and various other databases accessed through and the Walden University Library. In addition, research extended to multidisciplinary, management, business, and human resource management databases, where full texts and trade publications are available. Searches of these databases and publications provided peer-reviewed articles on CSR, CSV, strategies, management decision making, leadership, various stakeholder topics, and both employee and firm performance. In addition, the literature review included a variety of published sources such as journals, reports, and seminal scholarly books.

The third and fourth steps ensure effective utilization of the reviewed literature. In the third step, authors use Excel and Word templates to accomplish a content analysis of the retrieved articles. When done correctly, the template is a great tool used by authors to extract descriptive and qualitative conceptual data (Haski-Leventhal et al., 2019). In the final step, the author interprets the data collected and meaningfully synthesizes the findings.

As recommended by Haski-Leventhal et al. (2019), the continuous search of databases for new publications ensured the study included an updated review of literature section. In addition, key terms specific to the study facilitated the use of Google Scholar alert until final approval and publication of the study. Updates to the Excel spreadsheet throughout the period of research for the study ensured thorough capture and maintenance of all reference documents.

Authors conduct literature reviews to develop a foundation of data about a specific topic and to identify any gaps in the literature that merits further study (Gaur & Kumar, 2018). Although an extensive body of literature exists on the positive effects when companies implement CSV programs, an apparent gap in the literature exists on successful strategies executive level business leaders can use to justify resource allocation in support of implementing or maintaining CSV programs.

Conceptual Framework: Herzberg's Two-Factor Theory

The conceptual framework explored in the literature review includes Herzberg's two-factor theory, which was the selected theory for the study, and rejected theories. In 1959, Fredrick Herzberg posited the two-factor theory, also known as the motivator-hygiene theory. The basis of Herzberg's two-factor theory was to explore whether employees' preferences to remain with existing employers were dependent on motivation and hygiene factors. Herzberg based his two-factor theory on the premise that two dimensions to job satisfaction exist: hygiene and motivator factors (Baro et al., 2017; Hur, 2018). Herzberg et al. (2017) defined employees' environment, such as organization policies, working conditions, and supervision as hygiene factors and achievement, advancement, recognition, and work responsibility as motivators. In addition, they deduced that motivation and hygiene factors contribute to contentment and discontentment, respectively.

Using findings from 12 studies of 203 engineers, Herzberg et al. (2017) revealed that some employees prefer job satisfaction (hygiene factors), whereas other employees prefer job substance (motivation factors) to stay motivated at work. Such findings are important, as motivation and job satisfaction also affected the decision of an employee to remain with an organization. Herzberg et al. (2017) concluded that business executives face challenges in increasing the productivity and potential of individuals on the job; therefore, executives must address both hygiene and motivation factors to increase job satisfaction and decrease dissatisfaction. Employee effectiveness, retention, performance, and motivation tie directly to job satisfaction (Shaju & Subhashini, 2017).

Organizational leaders must (a) inspire employees to be more reliable and create achievable objectives, (b) identify subordinates' needs and tie them to expectations for accomplishment and rewards for meeting the goals of an organization, (c) avoid applying passive management-by-exception and laissez-faire leadership styles which negatively affects performance, and (d) account for organizational implications when introducing new organization goals (Svanberg et al., 2017). In a study on the effectiveness of person–organization fit, Downes et al. (2017) used Herzberg's two-factor theory to determine that employees who seek work goals that have independent motives have a higher level of goal-specific efficacy and higher rates of goal accomplishment and satisfaction. Poor organizational performance and financial problems emerge in organizations when HRMs fail to hire the right people with organization fit (Mira et al., 2017). Downes et al. concluded that retention gained through organization–person fit is highly beneficial, as employees have individualized motivational factors that change based upon goals, environments, and accomplishments. Similarly, in a study of public workers, Le Grand and Roberts (2018) found three issues affecting employees: the motivation to pursue individual goals, demotivation, and determining what constitutes social good. Le Grand and Roberts also suggested that employees in good conditions would more closely align individual goals with the goals of the organization.

Since Herzberg's two-factor theory was developed, authors have used it as the framework to explore how hygiene and motivation factors affect employees in various work environments and industries. Damij et al. (2015) claimed that Herzberg's two-factor theory was useful to explore hygiene and motivation factors of highly educated employees from public and private organizations. Damij et al. argued that attainment of hygienic needs created satisfaction by fulfilling employees' needs for significance and personal growth; however, hygienic needs influenced by physical and physiological conditions did not increase satisfaction, but rather minimized dissatisfaction. In a study at Lincoln Manufacturing Company in Nebraska, Irwan (2018) used Herzberg's two-factor theory to identify 10 main hygiene factors: company loyalty, salary, recognition, relationship within the company culture, work itself, relationship related to customers, achievement, work associated with varied challenges, advancement, and growth. The factors must be present in the organization to satisfy employees, and lack of these hygiene factors can cause dissatisfaction and lead to turnover (Shannon, 2019). In a study of 25 Swedish nursing personnel, Holmberg et al. (2018) used Herzberg's theory to study the relationship between motivation and hygiene factors and job satisfaction; however, the findings "partially contradicted" the beliefs of the theory. Similarly, based on the results of his study where he used Herzberg's two-factor theory of motivation, Hur (2018) advised the use of in-depth case studies to evaluate specific motivational factors.

Chien (2013) used Herzberg's two-factor theory to study job satisfaction among employees in a Chinese chemical fiber company; however, the findings suggested hygiene factors did not promote employee motivation. Furthermore, Damij et al. (2015) found participants motivated by interdependent factors such as challenge, creation, significance, identity, optimism, and ownership. Similarly, Chien argued that motivation factors such as personal growth, challenging work, and achievement led to successful employee job performance and recommended executives use these factors in areas of planning improvement, including workforce, succession, and clarity of performance standards.

Ahmad and Manzoor (2017) applied Herzberg's two-factor theory to study the reciprocal relationship between the employer and employee, specifically how intrinsic and extrinsic factors affected employee job satisfaction and retention. Ruiz (2017) also used Herzberg's two-factor theory to support retention strategies among employees. Similar to Downes et al. (2017), growth, advancement and positive working conditions were primary motivational factors; however, relationships with fellow employees, quality, and influence of the supervisor were also key (Ruiz, 2017). Ahmad and Manzoor (2017) and Ruiz similarly found that employees who perceived they were receiving something from the organization perceived the organization more positively and were more inclined to stay. Furthermore, Le Grand and Roberts (2018) determined the likelihood that an employee will maintain job satisfaction and stay if the organization meets the individual motivation.

Satisfied employees tend to be more productive, have the higher organizational commitment, and contribute at a greater level to firms' performance (Rajak & Pandey, 2017). Leaders can positively enhance the overall performance of the organization by improving the organizational commitment of an employee (Lambert et al., 2017). Salehianfard and Zohoori (2017) also found that leaders who apply positive influence and inspire motivation through individualized consideration have a significant effect on job satisfaction and organizational performance. Mira et al. (2017) used Herzberg's two-factor theory to determine whether the use of specialized human resource practices increased organizational commitment, job satisfaction, engagement, and performance. Individualized motivation is vital, as the same thing that motivates one employee may not motivate another employee (Malik et al., 2017). As such, based on study findings, Mira et al. concluded that a positive impact from the use of specialized human resource practices exists. Specifically, understanding the impact is important for human resource professionals to address employees' needs as individuals and determine how to best motivate employees in order to drive a more engaged workforce.

Organizations should evaluate which hygiene and motivational factors are lacking in the culture in order to identify gaps and develop strategies to influence long-term commitment and efficient organizational performance (Wombacher & Felfe, 2017). Organizational leaders may benefit from understanding factors that motivate employees and utilizing the knowledge to develop and implement business strategies (Downes et al., 2017), such as strategies for how to allocate resources in support of CSV programs. More specifically, human resource managers who focus on reciprocal relationships can use Herzberg's hygiene and motivational factors to create personnel strategies and programs, such as CSV programs, as an effort to motivate and retain employees (Ahmad & Manzoor, 2017).

Executives acknowledge that employee turnover is costly (Salehianfard & Zohoori, 2017) and motivation within the organization can lead to higher levels of engagement, productivity, and retention (Rochat, 2018). Mendis (2017) affirmed that improving the level of satisfaction and performance leads to a competitive advantage for organizations. As such, understanding Herzberg's two-factor theory is vital to business leaders and human resource managers and was appropriate as the conceptual framework for the study.

Stakeholder Interest and CSV Programs

All leaders must consider the interest of the stakeholder in the activities and decision-making while encouraging employee satisfaction and increasing organizational effectiveness (Wnuk, 2017). Several factors contribute to improved business practices, performance, and profits (Huggins et al., 2017). Organizational effectiveness involves employee performance, competitive advantages, and financial objectives that managers can develop using goals, systems, values, or strategic planning (Raina & Shahnawaz, 2017).

Employee turnover disrupts the company bottom line. Luu (2017) argued organizations have increased costs for recruiting and training new employees, as well as losses in productivity, due to high employee turnover. Organizations can use training, pay, socialization, and benefits to increase organizational commitment and decrease employee turnover (Özduran & Tanova, 2017). Training can be both formal and informal; however, Lashley (2018) argued formal training that develops service quality, customer satisfaction and competitive advantage is beneficial to both the individual and the organization. Turnover leads to loss of institutional knowledge and loss of employee experience (Cho & Song, 2017). Authors have found predictors of different forms of organizational commitment, such as organizational support, age, tenure, promotion, job-related factors, and satisfaction (De Roeck & Farooq, 2018). Lim and Greenwood (2017) found that employee turnover decreased as job satisfaction increased.

Salehianfard and Zohoori (2017) found that leadership decisions and attitudes can have an effect on organizations as well as on individuals. As such, leaders who nurture and foster trust in the decisions and inspire employees to work hard will have more satisfied, motivated, and loyal employees (Malik et al., 2017). Furthermore, effective leadership increases self-development, empowers individual employees, nurtures achievement of personal goals, and cultivates job satisfaction (Salehianfard & Zohoori, 2017). Wnuk (2017) agreed the leadership style of managers significantly influences employees' organizational commitment and job satisfaction. Similarly, Malik et al. (2017) examined the impact that the leader–follower relationship had on employee productivity and organizational commitment and found that an organization is more likely to achieve potential if more interaction between leaders and employees occurred. Organizational commitment is predictive of job performance, morale, turnover intentions, and perceived ability of the employee to accomplish work duties successfully (Booth-Kewly et al., 2017). Employees are a vital connection between the internal operations and external customers of a firm (Babakus et al, 2017); therefore, understanding factors that affect employees' work engagement and turnover intentions is imperative for organizations, as a seamless implementation of organizational strategies requires engaged employees who want to remain in the organization (Babakus et al., 2017).

Malik et al. (2017) established that leaders who treated employees as unique individuals decreased employee turnover and increased employees' organizational commitment and loyalty. In addition, leaders who were effective in stimulating employees experienced a reduction in employee turnover (Lim & Greenwood, 2017).

Inspirational motivation refers to the ability of a leader to inspire subordinates to reach a higher level of motivation (Malik et al, 2017), which helps leaders influence followers to align personal values with organizational values (Northouse, 2021). Inspirational leaders communicate the expectations in a manner that motivates subordinates to become committed to the vision of an organization vice individual goals (Svanberg et al., 2017). Salehianfard and Zohoori (2017) posited that leaders who inspire and motivate subordinates to promote teamwork encourage trust and increase employees' organizational commitment. Huggins et al. (2017) argued transformational leaders gained a significant level of influence over followers as the result of using empowerment to promote employee development and productivity. Some scholars found empowering subordinates also increased job satisfaction (Le Grand & Roberts, 2018), which resulted in a reduction of employee turnover intentions (Chen & Wu, 2017).

Employees perform a critical role in the implementation of firm strategies (Babakus et al, 2017); as such, business leaders should implement strategies that increase job satisfaction to improve business performance (Rajak & Pandey, 2017). However, Huggens et al. (2017) argued business leaders often fail to use or communicate defined business strategies, which can lead to poor business performance or failure. Lambert et al. (2017) proposed the chance to provide input into decision-making and open communication played a significant role in increasing organizational commitment of employees. In a study of 2,700 social service employees, Samad et al. (2015) discovered a positive relationship between leadership decision-making style and both employee well-being, and organizational performance. Additionally, employees displayed higher levels of satisfaction and organizational commitment with extrinsic benefits such as perceived organizational support, support provided by coworkers and training opportunities.

Kovacs et al. (2018) explored strategies leaders used to foster and sustain job satisfaction and how the affected work outcomes and performance. Liu and Lu (2019) argued increased motivation enhanced strong positive feelings, which influenced performance. Similarly, Kovacs et al. suggested a potential link between job satisfaction and organizational performance exists. Conversely, Mendis (2017) found when employees' feel unsatisfied with various aspects of the job or working conditions, individual work performance deteriorates. Yamashita et al. (2019) expanded on these motivational factors to include building and maintaining social networks.

Lim and Greenwood (2017) defined CSR as the obligation of organizations to pursue policies, to make decisions, or to act in ways desirable in terms of the objectives and values of our society. Turner et al. (2017) found traditional theories described CSR behavior from the lens of Stakeholder Theory, which suggests that organizations are solely responsible to stakeholders, and not to society as a whole and organizations participate in CSR because the activity is beneficial for all stakeholders. Consistent with Stakeholder Theory, Liu and Lu (2019) demonstrated the positive effect CSR activities have on an organization's reputation, performance, and risk mitigation; however, stakeholders may have competing interests (Ommaya et al., 2018). Traditional theories define CSR as the product of business ethics, responsiveness to social issues, and responsibility to the community (Haski-Leventhal et al., 2019). These stakeholders can be external (e.g., investors) or internal (e.g., employees) to the organization itself (Haski-

Leventhal et al., 2019). The literature on stakeholder interest and management is abundant; however, the literature specifically on profitability and CSR was limited (Barnett, 2019). The gap in the literature has led some authors to investigate the correlation between CSR and financial performance (Shahzad & Sharfman, 2017).

Today, organizations tend to pursue CSR initiatives related to social issues (Turner et al., 2017). As such, CSR is now standard practice for modern organizations and represents the moral obligation of a company to both internal stakeholders and external audiences (Afsar & Badir, 2016), to include the production of company products, how the company conducts business, and the overall impact on society of an organization (Turner et al., 2017). Barnett (2019) posited CSR encompasses actions of an organization that generally advance some form of social good, often directed at building goodwill within the community, beyond simply what law requires. Firms who actively engage in CSR often reap improved financial performance, strengthened brand images, increased employee commitment, and enhanced reputations (Orlitzky et al., 2017).

Organizational success is dependent on leaders' ability to implement sustainable business practices, profitability, and employee retention (Esmaelzadeh et al., 2017). Afsar and Badir (2016) investigated the effect of stakeholder prioritization on corporate financial performance; the authors theorized firms create competitive performance advantages only through strategic prioritization on specific social issues. Organizational leaders should consider and actively handle stakeholder interests to create "win-win" situations for the organization and society (Haski-Leventhal et al., 2019). Ethical concerns can form the foundation for changing an existing strategy, ultimately keeping

CSR strategically relevant; as such, profit maximization is not necessarily superordinate to ethical concerns (Afsar & Badir, 2016). CSR practices need to be consistent with the moral values of the firm (i.e., intrinsic) and be strategic (i.e., extrinsic) (Shabana et al., 2017). Aligning the core competencies, core values, and core business objectives are necessary in order to maximize both economic and social values of CSR investment over the long term (Bottenberg et al., 2017). Effective strategic CSR initiatives come from careful analysis of the organization (e.g., strategic vision, culture, competencies, etc.) and should be part of the strategy of the organization, not arbitrary, unrelated programs (Bottenberg et al., 2017).

Understanding how stakeholders and customers interpret an organizational CSR strategy or policy is key to understanding how an organization can benefit from the investment (Story & Neves, 2015). In a study of companies in Portugal who have reputable CSR programs, Story and Neves (2015) surveyed 229 employees to determine whether employees could distinguish between intrinsic and extrinsic CSR motives. The authors sought to discover why some organizations benefit from CSR strategies, while others fail to capitalize on the investment, despite investing substantially. Story and Neves (2015) found employee job satisfaction and task performance increased when employees attribute both intrinsic and extrinsic motives for CSR. Similarly, Catano and Morrow Hines (2016) argued the perception of CSR behavior of an organization might be more important than the act. Authors have suggested CSR may be important to applicants and employees due to a positive association with social identity for members working for firms found to have high levels of CSR. For example, Turner et al. (2019) suggested companies that participate in CSR initiatives are more likely to be labeled as a “good” company and employees associated may feel an enhanced sense of self-worth and self-esteem based on the belief that they too must be “good.” In addition, potential employees may look at the CSR endeavors of an organization as a reflection of how an employee will be treated, valued, and accepted within the organizational culture (Catano & Morrow Hines, 2016).

Acikgoz (2019) used the attraction-selection-attrition (ASA) framework to understand the relationship between individual and organizational characteristics. Upon completion of the study, Acikgoz proposed a model which predicts the influence an organization has on applicant attraction. Furthermore, Haski-Leventhal et al. (2019) found applicants who strongly support a social issue might be more interested in working for that company that supports similar causes; alternatively, applicants who support conflicting opinions on social issues may negatively view firms that openly voice alternative views. As such, potential employees may look at the CSR endeavors an organization as a reflection of how an employee will be treated, valued, and accepted within the organizational culture (Catano & Morrow Hines, 2016). CSR actions organizations choose to take communicate information about the values of an organization to the public and the stakeholders (Turner et al., 2017). More specifically, Catano and Morrow Hines (2016) posited if an applicant agrees with the CSR initiatives of an organization, that applicant may more strongly identify with the organization and perceive greater social identity fit with expressed corporate values. Furthermore, applicants who have negative views of the belief a firm may have on specific social issues might avoid applying to work for that firm or may even choose to work for competitors who either share views or have remained socially neutral (Shahzad & Sharfman, 2017). Perceptions of greater fit and stronger identification may then lead applicants to seek out positions within companies who share similar values or causes for which the applicant cares (Catano & Morrow Hines, 2016).

Strategic use of CSR may help organizations to attract and retain vital talent (Turner et al., 2017). For example, Ruiz (2017) found recent studies showed millennials to be more attracted to organizations who participate in CSR and emphasize a psychologically healthy workplace that considers employees' value. Acikgoz (2019) argued communicating an image and having a clear understanding of the job search process as key to the attraction phase of employee recruitment. An organization looking to hire new talent might benefit if the organization takes a more deliberate stance on CSR, specifically CSV (Turner et al., 2017). Theories of organizational identification and organizational support (Kurtessis et al., 2017) suggest that socially controversial CSR may lead consumers, and current and potential employees to feel more supported by the organization (Turner et al., 2017). The increased pride may lead to greater organizational citizenship behaviors, organizational identification, and commitment (Özduran & Tanova, 2017). Furthermore, prospective applicants may feel more pride in interviewing with or working for companies that support social causes for which the applicant supports (Turner et al., 2017). De Roeck and Farooq (2018) suggested that CSR helps to facilitate ethical behavior through the attraction of ethical employees. Using proactive CSR to signal the ethical priorities of an organization can lead applicants who value morality to want to work for said organization (Turner et al., 2017).

Organizational leaders and stakeholders agreed that the organization has a requirement to be socially responsible (Bottenberg, Tuschke, & Flickinger, 2017). As such, the risk management strategy of an organization should include the measurement of CSR activities, or lack thereof (Schmeltz, 2017). CSR can be expensive, and few organizations can quantify the benefits (Shahzad & Sharfman, 2017); however, Story and Neves (2015) argued organizations that do not engage in CSR might jeopardize the brand and reputation, of the organization, which in turn, could decrease profitability. Firms spend considerable amount of resources on CSR initiatives and the maintenance of the reputation of the organization as viewed by stakeholders (Turner et al., 2019). CSR helps firm performance by working to build a positive corporate image; more specifically, increased awareness of the CSR activities an organization can influence the response and perceptions the public has of an organization (Turner et al., 2017). In an experiment on level of volunteer involvement of a company, Catano and Morrow Hines (2016) found consumers tended to have positive perceptions of CSV programs, which affected the attitudes toward the company (Rodell et al., 2016). Furthermore, Shabana et al. (2017) found CSR establishes a strong relationship among stakeholders, to include the organization, shareholders, employees, and the community; however, even when firms invest strategically in CSR, stakeholders may react unfavorably (Barnett, 2019). Rodell et al. (2016) suggested as stakeholders become more aware of the CSR initiatives of an organization, companies are more likely to achieve additional gains (e.g., customer loyalty, lower employee turnover, increased employee performance, increased firm performance, etc.) by encouraging participation and communication about CSR between stakeholders. Sinha et al. (2018) agreed the reputation of an organization due to CSR activities could translate into a positive financial performance. Case in point, Cohen et al. (2017) discovered 40% of the companies listed on the five S&P indexes disclosed CSR reports in 2010, up from only two companies in 1991. Mandal and Banerjee (2017) agreed organizations with a consistent CSR strategy appeared to have a positive financial performance.

CSV is a subcategory of CSR; whereas CSR represents the overarching social responsibility an organization has to society as a whole, stakeholders, or both and CSV is an organization allowing employees paid time off to volunteer in support of an external nonprofit or charitable group or organization (Sroufe & Gopalakrishna-Remani, 2019). Rodell et al. (2016) further defined CSV as a planned activity and not a spontaneous act of helping. Overall, work experiences within an organization, to include participation in personnel programs such as CSV, affect organizational commitment of an employee more so than personal characteristics, such as age or ethnicity (Özduran & Tanova, 2017). Furthermore, to determine continued program usage, CSV programs must relate to internal benefits such as increased satisfaction, performance, and organizational commitment (Loosemore & Bridgeman, 2017). Supanti and Butcher (2019) found giving back to the community, helping others, personal development, learning new skills, and sense of belonging were individual motivations for volunteering. Additionally, Catano and Morrow Hines (2016) asserted employees enjoyed sharing stories of organizations that support the local communities, which fostered a better image than organizations that did not. Similar to the findings of Catano and Morrow Hines (2016), Downes et al. (2017) found workers' perception of a business affected employee turnover intentions. Employee retention is critical to the survival of an organization (Esmaelzadeh et al., 2017). The motivation of an individual to volunteer may change with growth, personal development, or as work motivations change (Downes et al., 2017).

Afsar and Badir (2016) found CSR, specifically CSV programs, as an opportunity for organizations to improve relationships with employees, which may increase organizational commitment and prevent turnover. Studies suggest that employee volunteering contributes indirectly to company performance (Rodell et al., 2016; Willems & Dury, 2017); as such, CSR activities are also likely to benefit shareholders (De Roeck & Farooq, 2018). Based on findings from the study, Story and Neves (2015) suggested CSR practices might be an effective strategy for an organization, as the use of CSR, specifically CSV, might be a potential strategy to motivate employees and positively linked to employee performance. Based on the review of publicly available documents on the "100 Best Companies to Work For," as reported by *Fortune* magazine, Cycyota et al. (2016) suggested that many of these companies linked employee volunteerism to the CSR strategy.

In the conclusion of a study, Cycyota et al. (2016) declared areas of exploration on the potential benefits gained from the implementation of CSV programs and the specific links between CSV and the CSR strategy of a firm remained. Specifically, the effect of CSV on organizational commitment and organizational citizenship behavior has become a significant measure of employees' attitude and behavior for improving organizational effectiveness and performance (Özduran & Tanova, 2017). De Roeck and Farooq (2018) agreed that more research is necessary to validate a positive correlation between CSR, specifically CSV, and the performance of an organization; however, some scholars argued CSR should be free of links to the financial performance of a firm (Shahzad & Sharfman, 2017). The lack of metrics to measure the effect of CSR activities on the financial performance of an organization leave study results in question (Sroufe & Gopalakrishna-Remani, 2019) and the difficulty in directly linking these types of social movements to hard data, such as the return on investment (Shahzad & Sharfman, 2017).

Ethical Responsibility, Strategic Development, and Leadership Decision Making Style

De Ruiter et al. (2018) questioned how businesses determine their moral responsibilities and what is the role of business leaders in CSR initiatives? Mira et al. (2017) determined an ethical and positive work environment affected the ability of an organization to retain and attract quality employees. Business leaders must do business ethically, be transparent about decisions affecting stakeholders, donate to economic growth and improve the standards of the workforce of an organization, the local community and society, as a whole (Djukic et al., 2017). Esmaelzadeh et al. (2017) asserted that leaders achieve an ethical work environment by ensuring awareness of corporate governance, social responsibility and a moral commitment to the organization. Li et al. (2017) agreed the internal ethics and reputation of an organization has benefited from the transparency of corporate governance. In their study of 226 frontline employees in Taiwan's tourist hotel industry, Chen and Wu (2017) argued leaders not only decide on the use of resources, but can influence the behaviors and attitudes of employees. Providing business leaders with new strategies might enforce ethical decision-making and increase the sense of social responsibility through effective communication with subordinates (Li et al., 2017) and by encouraging the sense of teamwork (Northouse, 2021).

De Roeck and Farooq (2018) defined CSR as actions on the part of the firm that appears to advance or acquiesce in the promotion of some social good, beyond the immediate interests of the firm and shareholders and beyond that which is required by law. A significant trend in recent years that appears to contribute to the attitude has been an increase in CSR, specifically CSV programs (Haski-Leventhal et al., 2019). De Ruiter et al. (2018) argued leaders can move stakeholders to do what is right for both the organization and society. As such, CSR has become a topic of interest for many scholars of management, sociology, and strategy (Turner et al., 2017).

Rodell et al. (2016) suggested as stakeholders become more aware the CSR initiatives of an organization, companies are more likely to achieve additional gains (e.g., customer loyalty, lower employee turnover, increased employee performance, increased firm performance, etc.) by encouraging participation and communication about CSR between stakeholders. Authors have suggested CSR may be important to applicants and employees due to a positive association with social identity for members working for firms found to have high levels of CSR. For example, Turner et al. (2019) suggested companies that participate in CSR initiatives are more likely to be labeled as a "good" company and employees associated may feel an enhanced sense of self-worth and self-esteem based on the belief that they too must be "good." Furthermore, potential employees may look at the CSR endeavors an organization as a reflection of how an employee will be treated, valued, and accepted within the organizational culture (Catano & Morrow Hines, 2016).

As such, some authors have studied the correlation between CSR and financial performance (Shahzad & Sharfman, 2017). Specifically, organizational commitment and organizational citizenship behavior have become a significant measure of employees' attitude and behavior for improving organizational effectiveness and performance (Özduran & Tanova, 2017). However, some scholars argued that CSR should be free of links to the financial performance of a firm (Shahzad & Sharfman, 2017).

CSV programs are an opportunity for organizations to address the demands of stakeholders, contribute to the concerns and interests of the community, provide opportunities for employee engagement, and allow organizational leaders the opportunity to exhibit and embrace socially responsible behavior (Cycyota et al., 2016). Nesbit et al. (2018) wrote volunteerism is a means of community development, social engagement, and social responsibility, whereas volunteers perform various duties pro bono. According to Nesbit et al. (2018), nonprofit organizations depend on the effectiveness of volunteer involvement to accomplish the purpose and mission of an organization. Lambert et al. (2017) argued the chance to provide input into decision-making and open communication played a significant role in increasing organizational commitment of employees. Additionally, employees displayed higher levels of satisfaction and organizational commitment with extrinsic benefits such as perceived organizational support, support provided by coworkers and training opportunities. Sroufe and Gopalakrishna-Remani (2019) cautioned the lack of support for CSV programs can impede the efforts by the nonprofit organization.

Based on the review of publicly available documents of the "100 Best Companies to Work For," as per *Fortune* magazine, Cycyota et al. (2016) suggested that many of these companies linked employee volunteerism to the CSR strategy. Ruiz (2017) found giving back to the community, helping others, personal development, learning new skills, and sense of belonging were individual motivations for volunteering. Yamashita et al. (2019) expanded on these motivational factors to include building and maintaining social networks. Overall, work experiences within an organization, to include participation in personnel programs such as CSV, affect organizational commitment of an employee more so than personal characteristics, such as age or ethnicity (Özduran & Tanova, 2017). The motivation of an individual to volunteer may change with growth or personal development or as work motivations (Downes et al., 2017). In the conclusion of the study, Cycyota et al. declared that areas of exploration on the potential benefits gained from the implementation of CSV programs and the specific links between CSV and the CSR strategy of a firm are still available. De Roeck and Farooq (2018) agreed that more research is necessary to validate a positive correlation between CSR, specifically CSV, and the performance of an organization.

Loosemore and Bridgeman (2017) concluded CSV involves the alignment of the priorities, goals, and values of a company, the needs of the community, and the interests and motivations of employees. Afsar and Badir (2016) found CSV programs are an opportunity for employers to improve relationships with employees, which may increase organizational commitment and prevent turnover. Furthermore, to determine continued program usage, CSV programs must relate to internal benefits such as increased satisfaction, performance, and organizational commitment (Loosemore & Bridgeman, 2017). Business leaders may use these internal benefits to justify the allocation of limited resources to implement or maintain CSV programs successfully; therefore, Fredrick Herzberg's two-factor theory (1959) could provide a means for understanding the findings from my study.

Transition

The first section of the research effort contains an overview of the qualitative multiple case study. Specifically, the background of the problem, problem statement and purpose statement, which was to explore successful strategies used by business leaders in central Florida to justify the allocation of limited resources in establishing or maintaining CSV programs. In addition, section one includes the nature of the study, which comprises the reason for choosing a qualitative methodology and case study design for the research study. The section also contains the interview questions, conceptual framework, operational definitions, assumptions, limitations, delimitations, and significance of the study. Section 1 concluded with a review of the professional and academic literature. The literature review comprises a comprehensive, critical analysis and synthesis of the conceptual framework. The use of current, professional, and academic literature expanded upon the business problem.

Section 2 includes a restatement of the purpose statement, role in the research process, participants, research method and design, population and sampling, ethical research, data collection instruments and technique, data organization, data analysis, and finally, research reliability and validity. Section 3 consists of an overview of the study, presentation of the findings, application to professional practice, implications for social change, recommendations for action, and further research. The section concluded with author reflections.

Section 2: The Project

Section 2 includes a restatement of the purpose statement followed by a description of my role in the research process, participants, research method and design, population and sampling, ethical research, data collection instruments and technique, data organization, and data analysis. Section 2 concludes with a discussion of the reliability and validity of the research.

Purpose Statement

The purpose of the qualitative multiple case study was to explore successful strategies central Florida executive level business leaders use to establish or maintain CSV programs. The study target population was executive level business leaders from central Florida firms who have demonstrated success in effectively developing and implementing strategies to allocate resources in support of establishing or maintaining CSV activities. The implication for positive social change includes the potential to provide business leaders with strategic guidance to justify the allocation of limited resources to implement or maintain CSV programs. CSV programs may provide a conduit for an organization and employees to affect the local community positively. Specifically, CSV programs may facilitate the ability of an organization to provide not-for-profit, volunteer-reliant, or donation-supported organizations the vital resources the community needs to provide outreach programs.

Role of the Researcher

Authors gain a more profound, in-depth understanding of a study when an author is involved in every step of the study (Yin, 2017). In accordance with McGrath et al.

(2019), as the author, my role in the data collection process was to attain access to and begin communication with study participants, organize the research process, and collect and analyze the data. Authors should provide honest and upfront communication to gain trust and access to participants (Patten & Newhart, 2017). Author transparency helps to build a trusting working relationship (Chan et al., 2017). Authors should obtain approval from a recognized institutional review board (IRB) before collecting data, as participants may feel more comfortable with the decision to participate and provide informed consent if obtained before the start of the study (Chan et al., 2017). As recommended by Winter (2017), I established trust and transparency through an initial email to prospective participants, which contained an introduction of the author, the research objectives, the interview timelines and questions, and the IRB-approved informed consent form.

Nardi (2018) viewed the use of in-depth interviews as the primary data collection method for a research study. As advised by Ecker (2017), my role in this qualitative study was to serve as the primary research instrument by conducting in-person, face-to-face, semistructured interviews. Some authors find emotions or reactions in response to participants' answers during face-to-face interviews difficult to control (Chan et al., 2017); therefore, I relied on pre-established interview protocols (see Appendix A) to mitigate this concern. Yeong et al. (2018) proposed that interview questions should align with the research questions and be kept consistent, but open-minded, to avoid potential bias and to gain insightful responses. However, changing interview questions or interaction methods might lead to additional types of data and deeper insights (Ecker, 2017). Yin (2017) asserted that the reliability of case study research increases by using an interview protocol. Azungah (2018) agreed that the interview process is enhanced when the author develops a strategy for delivery and explanation of the research topic. As recommended, I developed and followed an interview and communication protocol to ensure consistent interaction with the study participants.

Azungah (2018) considered author engagement pivotal to the data collection process. As suggested by Winter (2017), I accommodated study participants' schedules and meeting location preferences to increase willingness to participate and build goodwill. In addition, the exchange of contact information with the participants increased the ability to address concerns, coordinate the availability of participants, answer questions, and kept participants abreast of the research process stage.

My role as the researcher also required that I take steps to mitigate potential bias on my part. Sohn et al. (2017) reasoned that bias happens when an author, despite proof to the contrary, chooses evidence in support of underlying beliefs. According to Johnson et al. (2020), authors must avoid using prior perceptions or knowledge about the topic during data collection or analysis. Dodgson (2017) argued that a small amount of research bias is inevitable because of author interpretation of open-ended questions used in qualitative studies. Participants may perceive that an author who does not indicate underlying assumptions or bias lacks integrity or competency (Chan et al., 2017). I conducted the research for this study in the state where I live; however, I had no professional or personal relationship with any of the organizations or individual participants. To minimize bias, I continued to have no contact or interaction with the prospective participants or organizations prior to conducting the study. Additionally, member checking in the interview protocol is key to avoiding inaccurate translations or interpretations (McGrath et al., 2019; Zyphur & Pierides, 2017). As such, after I ensured that the participant interviews were digitally recorded and transcribed and that each participant received an alphanumeric identifier to ensure anonymity, I gave each participant to opportunity to review the transcriptions, which increased accuracy and minimized the chances of interpreting the data through the lens of my previous experiences.

Authors must heed the guidelines and protocol outlined in the *Belmont Report* (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979) to meet a moral obligation when facilitating a formal study (Yin, 2017). In accordance with the ethical principles laid out in the *Belmont Report*, study participants received ethical treatment through respect of the person, beneficence, and justice (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). Zyphur and Pierides (2017) maintained that participants' well-being was the foundation of the *Belmont Report* protocol; however, Adashi et al. (2018) believed an addendum was necessary to address issues that have arisen since originally written. I followed the interview protocol (see Appendix A) established prior to the start of the study, which ensured my adherence to the ethical guidelines set forth by the Walden University IRB. The first step towards meeting this requirement was to build trust and ensure fair treatment of participants. As such, I advised that participation was voluntary and that, at any time during the initial data collection period, participants could withdrawal consent verbally or by sending an email or text. If a participant had requested to withdraw, I would have sent a follow-up email acknowledging receipt of the request to withdraw from participation; however, during the course of this study, no participants requested to withdraw. In addition, the pre-established protocols provided for optimal consistency when conducting interviews, selecting participants, minimizing bias throughout the study phases, and a process other researchers could replicate.

Participants

TenHouten (2017) posited that study participants must have knowledge tied to the phenomenon under study in order to provide in-depth and valid responses to interview questions. Therefore, study participants’ qualifications must align with the overarching research question of a study (Patten & Newhart, 2017). Leaders must assess the impact of decisions regarding various aspects of the organization and the stakeholders before making that decision (Liu & Lu, 2019). Leaders make these decisions based on unique values, beliefs, past experiences, and firms’ objectives, and the experiential foundation determines whether a business succeeds or fails (De Ruiter et al., 2018). To be eligible for this study, participants must be business leaders located in Florida who have successfully employed strategies to justify the resource allocation to maintain or establish CSV programs.

Authors may find access to study participants challenging. Ong et al. (2018) advised authors to thoroughly understand the targeted population and collaborate with the gatekeepers of organizations to gain access to potential participants. As recommended by Ong et al., I researched organizations that met the focus of this study and utilized the gatekeepers to obtain contact information for business leaders within the organization who had successfully employed strategies to justify the resource allocation to maintain or establish CSV programs.

Authors should provide honest and upfront communication to gain trust and access to participants (Patten & Newhart, 2017). As such, study participants may be more comfortable with the decision to participate and provide informed consent if the author establishes trust at the beginning of the study. Written, electronic, and verbal invitations are acceptable ways to contact prospective participants (Yin, 2017). Business leaders meeting the previously mentioned requirements received an initial email request, which included IRB-approved consent forms. Following the introductory email, the prospective study participant received a courtesy telephone call. I established familiarity and ascertained whether questions remain. If the prospective study participant did not respond within 5 days following the final email contact or voice message, consideration for participation would have ended.

Although Marks et al. (2017) found that telephone solicitation assists authors in achieving recruitment goals, Ecker (2017) asserted that study participants provided reliable responses during face-to-face interviews when questioned by an author with whom they were acquainted. Chan et al. (2017) argued that a positive working relationship between the author and interviewees is critical to the success of qualitative research. Similarly, authors can obtain a smoother interview process and higher quality data through developing trust with study participants (Menikoff et al., 2017; Patten & Newhart, 2017). Winter (2017) considered author engagement pivotal to the data collection process. Marks et al. agreed that the interview process enhanced when the author developed a strategy for delivery and explanation of the research topic. As recommended, I developed and followed the interview and communication protocol (see Appendix A), which ensured consistent and professional interaction with the study participants. As suggested by Winter, I accommodated study participants' schedules and meeting location preferences to increase willingness to participate and build goodwill. In addition, the exchange of contact information with the participants increased the ability to address concerns, coordinate the availability of participants, answer questions, and kept participants abreast of the research process stage.

Research Method and Design

Researchers need an appropriate method and design for exploring complex phenomena (Cypress, 2018). The study explored successful strategies business leaders used to justify resource allocation to establish or continue CSV programs. Authors select a research method based on the purpose of the study (Busetto, 2020). I used a qualitative research method and case study design for this study. The following subsections explain why the selected research method and research design were appropriate.

Research Method

Qualitative, quantitative, and mixed methods are the three types of research techniques an author may use in a study (Hamilton & Finley, 2019). Qualitative researchers seek to answer how, why, and what types of questions to explore a phenomenon in significant depth (Yin, 2017). As the study purpose was to explore successful strategies used by business leaders in central Florida to justify the allocation of limited resources to establish or maintain CSV programs, a qualitative research method was appropriate for this research effort.

Qualitative researchers study a situation, person, group, or organization to gain new insight about a particular phenomenon (Hamilton & Finley, 2019). Fabregues and Molina-Azorin (2017) defined qualitative research as a comprehensive exploration of a social phenomenon from the perspective of the study participant. A researcher uses a qualitative research methodology for a flexible and in-depth exploration of a phenomenon (Hamilton & Finley, 2019) and allows the researcher to interpret the meaning of human practices (Marshall et al., 2021). With the qualitative method, a researcher can obtain rich and thick descriptions of the experiences of the participants. Ryan and Sharts-Hopko (2017) reasoned that the truths of each study participant, including their knowledge, beliefs, and personal stories, are unique and relative. Researchers can therefore gain a dynamic, deeper inquiry of a phenomenon through semistructured interviews (Sohn et al., 2017). For example, Skalidou and Oya (2018) selected a qualitative method and used in-depth interviews, reflection, objective observation, and analysis of transcriptions and documents to understand the drivers and motivations behind actions. The qualitative research methodology was appropriate for gaining a better understanding of the underlying significance of the phenomenon.

According to Yeong et al. (2018), researchers using a quantitative approach should rely on closed-ended questions and avoid long conversations to ensure study participants answer questions. The use of qualitative, open-ended questions allowed participants in this study to expand upon effective strategies business leaders use to justify resource allocation in support of these CSV programs. Researchers using the quantitative method analyze statistical data, test a hypothesis, and specify the research procedures (Skalidou & Oya, 2018). Researchers use a qualitative methodology to answer questions that examine the relationships and differences among variables (Apuke, 2017). Similarly, Wahyuni et al. (2017) found quantitative research relies on statistics and numerical data and allows researchers to answer questions of how often, how many, who, and where. Furthermore, quantitative scholars use data to build statistical models to assist in the interpretation of results (Yin, 2017). Turner et al. (2017) agreed that a quantitative approach provides large, representative samples of communities; reliably examine cause-and-effect relationships among constructs as well as confirm or disconfirm theoretical hypotheses. The study did not include testing of hypotheses or constructing a statistical model; therefore, the use of quantitative research methodology would not have been appropriate.

Mixed method research integrates qualitative and quantitative research methods to provide a deeper understanding of the study phenomenon (Turner et al., 2017). Fabregues and Molina-Azorin (2017) reasoned the mixed method approach balances the strengths and weaknesses of qualitative and quantitative methods. A mixed method design is appropriate when a single research method is insufficient to answer the research problem (Cypress, 2018) or the use of aspects from qualitative and quantitative methods would lead to a better understanding (Fabregues & Molina-Azorin, 2017). Skalidou and Oya (2018) found that researchers use the mixed methods research methodology to bring meaning to complex social phenomena; however, mixed methods research methodology poses challenges for beginning researchers because of the high level of complexity in the design, incorporation of qualitative and quantitative approaches, and dedication in time (Guetterman, 2017). The tools used through a qualitative approach were sufficient to answer the research question; therefore, a mixed methods design was unnecessary.

Participants took part in in-depth interviews using open-ended questions; therefore, a qualitative research methodology was suitable for the study. I then analyzed and interpreted the collected data to provide a comprehensive narrative and visual data in order to gain insights into the particular phenomenon of interest, which, for the study, was the exploration of successful strategies business leaders used to justify the allocation of resources to support of CSV programs.

Research Design

The five research designs from which an author can choose when conducting a qualitative study are a (a) case study, (b) narrative research, (c) ethnography, (d) phenomenology, and (e) grounded theory study. I used a case study design for this study. Yin (2017) argued that case study research involves the study of a case, or multiple cases, within a real-life, contemporary context or setting and supports the exploration of a phenomenon. A case study allows a researcher to interact with study participants in a natural environment, which can create a heightened level of comfort (Brannen, 2017). As such, case study research design has gained popularity in studying real-life phenomena in-depth (Ridder, 2017). When direct observation or interaction is required, a case study is the best-suited research design (Lee & Saunders, 2017). Researchers use case study design to bridge the gap between theory and practice and provide research useful to practitioners (Hanckock & Algozzine, 2017). Aldiabat and Le Navenec (2018) asserted valuable data could be yielded from a single case study. Specifically, data obtained from the one-on-one interviews may provide in-depth insights and a better understanding of the successful strategies used by business leaders to justify the allocation of limited resources in establishing or maintaining CSV programs. Additionally, Busetto (2020) argued case studies could be used to advance the phenomenon under study and make improvements applicable to alternative concepts. The case study design used to explore the phenomena presented in the study furthers the objective of making social and business contributions to society.

The review and subsequent elimination of alternative qualitative designs not suiting the purpose of this study substantiated the appropriateness of choosing a case study approach. Alternative research design options considered were narrative research, ethnography, phenomenology, and grounded theory studies. Narrative authors use life histories, autobiographies, and biographies (Bouza, 2017). Sohn et al. (2017) argued historical accounts and personal stories connecting participants to events were the focus of narrative research design. Narrative design enables authors to identify and explore the meanings of personal life stories, told from the standpoint of the participant (Jonsen et al., 2018). Mertova and Webster (2019) extended the definition of narrative research design to represent the chronological recap of participants' life stories. The purpose of this study was to explore successful strategies used by business leaders to justify the allocation of limited resources in support of CSV programs; therefore, narrative research design would not provide the necessary data.

Giazitzoglu and Payne (2018) posited ethnographers tend to observe participants in a natural environment. Sohn et al. (2017) further explained authors used ethnographic research design when the study of a culture or population in the cultural or social context was of importance. In addition, the ethnographic design requires the author to study groups' cultural behavior through observation (Giazitzoglu and Payne, 2018). Furthermore, ethnographic authors often join a community during the observation phase of a study (Jones & Smith, 2017). During the in-depth observation, researchers make interpretations of the culture (Busetto, 2020). Finally, an ethnography research design is appropriate if the purpose of the study was to describe or identify the characteristics of a culture (Giazitzoglu & Payne, 2018). Research for the study did not require the observation of participants in a natural environment or culture, nor did the author become part of the organization to obtain data; therefore, ethnography was not suitable for the study.

Authors use a phenomenology research design when an in-depth exploration of participants' thoughts, actions, and experiences is the focus of the study (Marshall et al., 2021). Similar to a case study design, authors use interviews as the primary source of data collection (McGrath et al., 2019); however, Sohn et al. (2017), continued to say obtaining the meaning of and reflections on participants' lived experiences is the desirable goal for phenomenologists. Identifying lived experiences was not a goal of the study; therefore, phenomenology was inappropriate.

In grounded theory, an author develops a theoretical foundation from several iterations of data collection (Skalidou, 2018). Grounded theory contains multiple collection stages to consistently compare data and highlight similarities and differences (Glaser & Strauss, 2017). As consistent comparison was not a goal for this particular study; therefore, a grounded theory design was not a fitting research design for the study.

Braun and Clarke (2021) found authors use interviews to reach data saturation. Guetterman (2017) noted data saturation happens when participants no longer provide the author with new information or themes. Fusch et al. (2017) argued the size and selection of the sample and the collection methods determine the attainment of data saturation. Data Saturation occurs quickly when variation in study participants is small (Patten & Newhart, 2017); however, authors can yield valuable data from a single case study (Aldiabat & Le Navenec, 2018). Yin (2017) expanded on the benefits of using homogenous populations, as they could provide data saturation through fewer than three studies. Braun and Clarke (2021) asserted authors require fewer participants if the research question addresses a select group, and the author engages in robust, in-depth conversation throughout the data collection process. Aldiabat and Le Navenec (2018) agreed an author obtains a deeper understanding of the phenomenon under study via a small number of individuals who had real-world experiences related to the subject under study. Interviews continued until no new themes emerged and data saturation was reached.

Population and Sampling

The goal of the study was to explore successful strategies central Florida executive level business leaders used to justify the allocation of limited resources to establish or maintain CSV programs. Busetto (2020) reasoned an essential step in the research process is the determination of the appropriate sample size for in-depth interviews. The author should select a sample size that obtains rich practical snapshots without sacrificing the equal representation of experiences among possible participants (Busetto, 2020). Participant qualifications must align with the overarching research question of a study (McGrath et al., 2019). Patten and Newhart (2017) added that study participants must be willing to share ideas fully. The study population suited to answer investigation questions on the study phenomenon was constrained to business leaders located in Florida who successfully employed strategies to justify resource allocation to maintain or establish CSV programs.

Patten and Newhart (2017) argued the size of the sample is flexible for practitioners who use qualitative methods. Fusch et al. (2018) reasoned authors need five to 50 participants to reach an acceptable number of contributors for a qualitative study, given interviewing additional participants garnered no new information. Aldiabat and Le Navenec (2018) asserted authors could yield valuable data from a single case study. Yin (2017) argued authors obtain a deeper understanding of the phenomenon under study via a small number of individuals who had successful real-world experiences related to the subject under study. Braun and Clarke (2021) emphasized authors require fewer participants if the research question addresses a select group, and the author engages in robust, in-depth conversation throughout the data collection process. Authors should use credibility and purpose of the study when deciding the appropriate sample size (Parker et al., 2019).

Yin (2017) encouraged authors to establish the time and place at the convenience of the participant. Ecker (2017) noted authors provide privacy without the risk of interruption when the interview setting is comfortable, accessible, and in the best interest of the participant. As recommended, the use of a private room for in-person or phone interviews ensured participants of the study had privacy and improved communication with no interruptions.

TenHouten (2017) encouraged authors to use snowball sampling to increase access to individuals and groups that are otherwise inaccessible. In addition, snowball sampling is a useful sampling technique that allows the study of sensitive and private issues (Ong et al., 2018). Bernard (2017) argued snowball-sampling works best when a qualified participant is willing to refer qualified participants from within a network. However, Yin (2017) found in qualitative studies, purposive samples allowed the author to select specific types of participants for study. Specifically, Francis et al. (2018) argued purposeful sampling was suitable for case studies where authors explored participants' thoughts on a phenomenon or need to target specific groups of individuals for in-depth studies (Ghaljaie et al., 2017). Authors gain flexibility in participant selection when using purposive sampling (Parker et al., 2019). Busetto (2020) emphasized similar populations simplify data analysis, reduce variation, and provide a deeper understanding of a phenomenon. Based on the recommendations, the use of purposeful sampling was appropriate to explore the phenomenon presented in the study.

Francis et al. (2018) found data saturation happens when participants no longer provide the author with new information or no new themes emerge. Fusch et al. (2018)

noted the size and selection of the sample, and the collection methods determine the saturation attainment. Patten and Newhart (2017) advised data Saturation occurs quickly when variation in participants is small. Yin (2017) expanded on the benefits of using homogenous populations, as they could provide data saturation through fewer than three studies. Based on the research and recommendations, three participants would be an acceptable sample size to accomplish the objectives of the study; however, interviews continued until no new themes emerge and data saturation was achieved.

Ethical Research

Authors have a moral responsibility to maintain integrity and conduct a study ethically (Esmaelzadeh, 2017). Yin (2017) asserted guidelines and protocol outlined in the Belmont Report (1979) help to meet a moral obligation in facilitating a formal study. An obligation to protect participants ethically through respect of the person, beneficence, and justice in accordance with the ethical principles laid out in the *Belmont Report* is paramount (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). On its 40th anniversary, Adashi et al. (2018) reviewed the report for relevancy and found no rewrite was necessary; however, recommended the addition of an addendum to address issues that have developed in the last few decades.

Justice, beneficence, and respect for participants are principles outlined in the Belmont Report (Adashi et al., 2018). Zyphur and Pierides (2017) stressed the well-being of participants, as one of the three components of the Belmont Report, is key to a successful study. Adashi et al. explained a voluntary informed consent codifies an accurate understanding of potential risks and benefits, the nature of the study, and participants' expectations. The first step towards building trust and ensuring fair treatment of participants was the notification that participation was voluntary, and at any time during the initial data collection period, participants could withdrawal consent verbally or by sending an email or text. If the participant withdrew, the author would have sent a follow-up email acknowledging receipt; however, no participants requested to withdraw from the study. In accordance with Walden (2021) policy, the author advised participants that no financial incentives or compensation were provided for participants time or input; however, the opportunity existed to aid advancements in business and society through the sharing of knowledge and strategies used to successfully justify resource allocation in support of CSV programs. In addition, the inclusion of the IRB approval number on the consent form brought legitimacy to the study. Incorporating such protocols ensured optimal consistency when communicating the purpose of this study, conducting interviews, selecting participants, and minimizing potential bias throughout every phase of the work (Marshall et al., 2021). As recommended by Walden (2021), I upheld ethical guidelines set forth by the Walden University IRB by following the protocols established prior to starting the study.

Yin (2017) asserted authors must protect the privacy and confidentiality of participants. As recommended by Marshall et al. (2021), I used a coding system to ensure the privacy and confidentiality of the individuals and companies participating in the study. The use of alphanumeric identifiers (P1, P2, etc. for participants and C1, C2, etc. for the companies) in this study ensured information obtained could be tracked while maintaining anonymity. For all electronic and hard copy data collected throughout the study, the use of passwords continue to protect electronic files, and hard copy files will be kept in a locked cabinet for at least five years, after which time all electronic data will be deleted and hard copy data shred.

Data Collection Instruments

Qualitative authors need data collection instruments to yield valid and reliable research results (Marshall et al., 2021). The role of the author in the data collection process was to gain access to and begin communication with study participants, organize the research process, and collect and analyze the data (McGrath et al., 2019). Qualitative research yields data that fall into four basic categories: interviews, observation, audiovisual, and documents (Yeong et al., 2018). Madill and Sullivan (2017) viewed the use of in-depth interviews as the primary data collection method for a research study. The interviews were the primary source of data; therefore, the author was the primary data collection instrument. Yeong et al. (2018) agued the ability of an author to conduct interviews can uncover nuances in participants' responses and deepen the understanding of the perspectives and experiences of study participants. Using a script allows the author to guide the interview, avoid leaving out important information, and to ask appropriate open-ended questions to gain a thorough understanding of responses (Yin, 2017). I served as the primary research instrument and assumed responsibility for the collection, organization, and analysis of research data.

Authors gain a deeper, in-depth understanding of the study when involved in every phase or step of the study (McGrath et al., 2019). Hamilton & Finley (2019) noted the use of qualitative research methodology allows for a flexible and deeper exploration of a phenomenon and enables the author to interpret the meaning of human practices (Marshall et al., 2021); however, the use of member checking minimizes author bias and enhances the consistency and trustworthiness (Candela, 2019) of findings. McGrath et al. (2019) agreed authors ensure data collected is accurate and verify intended meaning through member checking. Furthermore, the use of recordings allows the author to thoroughly review the responses of the participants and gain a better understanding of the experiences of the participants (Madill & Sullivan, 2017). As such, I ensured the interviews obtained for use in this study were digitally recorded, transcribed, and each participant received an alphanumeric identifier to ensure anonymity. As recommended by Marshall et al. (2021), I used a coding system to ensure the privacy and confidentiality of the individuals and companies participating in the study. The use of alphanumeric identifiers (P1, P2, etc. for participants and C1, C2, etc. for the companies) in this study ensured information obtained could be tracked while maintaining anonymity. To enhance reliability and validity, each participant reviewed the transcriptions for accuracy, which minimized the potential for the researcher to interpret the data through the lens of previous experiences or bias. For all electronic and hard copy data collected throughout the study, the use of passwords continue to protect electronic files, and hard copy files will be kept in a locked cabinet in a home office for at least five years, after which time all electronic data will be deleted and hard copy data shred.

Patten and Newhart (2017) discovered authors should provide honest and upfront communication to gain trust and access to participants. Ecker (2017) identified interview protocols essential to gaining detailed information from participants during data collection. Furthermore, the use of an interview protocol increases the reliability of case study research (Yin, 2017). Madill and Sullivan (2017) proposed authors gain interview protocol reliability by aligning the interview questions (Appendix B) to the research question and the use of member checking. The use of pre-established protocols (Appendix A) enabled optimal consistency and credibility when conducting interviews, selecting participants, and minimize bias throughout every phase of the study (Yeong et al., 2018).

Rooshenas et al. (2019) argued triangulation enhances the dependability and credibility of the research. Krichanchai and MacCarthy (2017) and Yin (2017) agreed authors must utilize two or more data sources when doing a qualitative case study. Fusch et al. (2018) found the utilization of company documents helps to triangulate data from which authors can gain a deeper understanding of interview responses. As such, the use of company documents were necessary to support the goal and purpose of the study. In addition, Yin (2017) argued author responsibility during the research process is staying current on the research under exploration. Furthermore, Davidson et al., (2017) recommended authors set up a search alert to receive automatic alerts via email or RSS feed when new articles matching specific search criteria become available. Search alerts with the Walden Library and Google Scholar were and continue to be key to receive continuous updates of publications on the research topic and conceptual framework.

Data Collection Technique

Many qualitative data collection techniques are available; however, authors often select interviews to explore the perspectives and experiences of participants (Ryan &

Sharts-Hopko, 2017). Fusch et al. (2018) agreed qualitative authors often used multiple data collection methods, such as individual interviews or focus group sessions. Through the use of open-ended questions in an individual interview setting, participants had the flexibility to expand upon responses based on personal experience and expertise (Yin, 2017); however, authors and participants may also experience disadvantages when using interviewing as the data collection method as bias or misinterpretation may affect the quality of data (Johnson et al., (2020). In contrast, Marshall et al. (2021) recommended the use of pilot studies is more appropriate and useful when researchers are developing an instrument to analyze large amounts of data and want to establish reliability and validity. As such, a pilot study was not necessary for the study. I asked qualitatively based, open-ended questions through individual, semistructured interviews. The data obtained through the interview process was the primary source of data collection for this study. The case study approach used for the study allowed participants to answer questions in detail, providing insight into the phenomenon being studied (Yin, 2017).

Yin (2017) encouraged authors to establish the time and place at the convenience of the participant. Face-to-face interviews allow the author to see and feel the responses of the participants (Marshall et al., 2021); however, the cost of travel and participant apprehension may cause face-to-face interviews to not be advantageous (Yin, 2017). When the interview setting is comfortable and accessible, Ecker (2017) noted authors could provide privacy without the risk of interruption, and participants feel free to share experiences. Based on the location of the participants, study contributors had privacy through the use of individual Zoom interview rooms, which improved communication and ensured there were no interruptions.

Sohn et al. (2017) found bias happens when an author, despite proof to the contrary, chooses evidence in support of underlying beliefs. A small amount of research bias is inevitable because of author interpretation of open-ended questions used in qualitative studies (Dodgson, 2017). Keeping audio recordings and written transcripts of interviews maximized the integrity of the data and minimized personal bias (Johnson et al., 2020). To increase the credibility and confirmability of the results, I ensured the interviews obtained for use in this study were digitally recorded, transcribed, and each participant received an alphanumeric identifier to ensure anonymity. The use of alphanumeric identifiers (P1, P2, etc. for participants and C1, C2, etc. for the companies) in this study ensured information obtained could be tracked while maintaining anonymity.

McGrath et al. (2019) proclaimed authors ensure data obtained is accurate and verify intended meaning through member checking. Candela (2019) also recommended the use of member checking to ensure biases have not altered the actual results and increase data dependability, consistency, and trustworthiness. Each participant in this study reviewed the transcriptions to increase accuracy and minimize the chances of interpreting the data through the lens of previous experiences. McGrath et al. (2019) argued member checking in the interview protocol was key to avoiding inaccurate translations or interpretations. As recommended by Zyphur and Pierides (2017), the use of an interview protocol (Appendix A) to document procedures mitigated weaknesses of the data collection techniques, produced reliable information, and facilitated effective and efficient interview sessions.

Brannen (2017) asserted establishing transparency could help build a trusting working relationship. In addition, participants could perceive an author to lack integrity or competency if the author does not clearly indicate underlying assumptions or biases (Yin, 2017). The data collection process did not begin until the IRB of Walden University approved the study (Approval #03-01-21-0516040). I established trust and openness through use of an introductory email. As recommended by Winter (2017), the email included an introduction of the author, the research objectives, the IRB-approved informed consent form, to include the approval number, and the interview timelines and questions.

Data triangulation improves the rigor of a study, and an author incorporating document analysis with interviewing can triangulate data collected to develop a richer understanding of the phenomenon under investigation (Celestino & Bucher-Maluschke, 2018). Cypress (2018) used company documents, websites, and annual reports to supplement primary data collected from interviews. In addition, Celestino and Bucher-Maluschke (2018) contended authors discover new themes or identify areas that require further exploration by using company documents. Document analysis is an advantageous data collection method in case study research because authors can triangulate using multiple sources of data, such as company documentation and semistructured interviews (Flick, 2018). Authors may face challenges obtaining or accessing relevant documents when using documents as a source of data (Cypress, 2018). Furthermore, Flick (2018) cautioned business leaders could be hesitant to share internal company documents making the collection often unreliable.

Data Organization Technique

Desouza and Jacob (2017) noted authors must understand how to collect and organize data. As such, before beginning with data analysis, a qualitative author should establish a system to organize data (Yin, 2017). Vanner and Kimani (2017) maintained the data organization technique of a qualitative author is key to ensure the integrity of research, manage large amounts of data, reduce errors, and increase quality. The use of research logs to maintain a record of searches avoided duplicate searches (Desouza & Jacob, 2017). In addition, Kenno et al. (2017) advised authors to keep a journal to document research and demonstrate transparency. Furthermore, by maintaining a journal, authors can enhance research analysis by capturing specific details, such as the description of the interview environment or participant reactions during interviews (Ecker, 2017). Authors should also digitally record the interviews to minimize the chances of inadvertently viewing or interpreting the data collected through the lens of the previous experience (Kenno et al., 2017). As recommended by Davidson et al. (2017) I kept a journal and input the collected data in NVivo 10 software, a computer-assisted software for qualitative data analysis. I then transcribed the data and had the participants review to ensure accuracy.

Authors must protect the privacy and confidentiality of participants (Marshall et al., 2021). To maintain the confidentiality of study participants, authors recommend using codes as identifiers to keep the anonymity of participants (Hansen et al., 2017). As suggested by Marshall et al. (2021), the use of code names and numbers continues to protect participant privacy and ensure confidentiality. For all electronic and hard copy data collected throughout the study, the use of passwords continues to protect the electronic files and hard copy files will be maintained in a locked cabinet for at least 5 years. In accordance with Yin (2017), disposing of data is an important step in the study process and data no longer needed should be destroyed. After 5 years, I will permanently delete all electronic data and shred all hard copy data, including the informed consents.

Data Analysis

Desouza and Jacob (2017) noted authors must understand how to collect and organize data. As such, before beginning with data analysis, a qualitative author should establish a system to organize data (Yin, 2017). Vanner and Kimani (2017) maintained the data organization technique of a qualitative author is key to ensure the integrity of research, manage large amounts of data, reduce errors, and increase quality. The use of research logs to maintain a record of searches avoided duplicate searches (Desouza & Jacob, 2017). In addition, Kenno et al. (2017) advised authors to keep a journal to document research and demonstrate transparency. Furthermore, by maintaining a journal, authors can enhance research analysis by capturing specific details, such as the description of the interview environment or participant reactions during interviews (Ecker, 2017). Authors should also digitally record the interviews to minimize the chances of inadvertently viewing or interpreting the data collected through the lens of the previous experience (Kenno et al., 2017). As recommended by Davidson et al. (2017) I kept a journal and input the collected data in NVivo 10 software, a computer-assisted software for qualitative data analysis. I then transcribed the data and had the participants review to ensure accuracy.

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Reliability and Validity

The significance of the research effort depends solely on the level of confidence peers place in the data and findings of the author (Yin, 2017). The reliability and validity of a qualitative research study, which helps establish confidence, are more difficult to measure than with a quantitative research study (Marshall et al., 2021). Dependability, credibility, transferability, and confirmability are necessary to prove reliability and validity for a qualitative study (Krichanchai & MacCarthy, 2017). Yin (2017) argued qualitative authors need data collection instruments that produce reliable and valid research findings

Reliability

As suggested by Ridder (2017), authors must ensure that the instruments used in research studies are reliable or dependable to obtain accurate and convincing results. Skalidou (2018) argued studies with high-reliability scores would produce similar results if authors used the same research methods. Yin (2017) emphasized that in a well-designed case study authors should not favor one source of evidence over another because all sources are essential and complement each other. Rooshenas et al. (2019) asserted qualitative authors use triangulation to provide dependable proof and findings. To ensure dependability in the study, I recorded and transcribed the interviews and include member checking in the interview protocol (Appendix A), which allows participants to review transcriptions for accuracy and minimize researcher bias.

Bong and Cho (2017) found structured interview protocols help to achieve reliability. Furthermore, audio recordings and written transcripts of interviews maximized the integrity of the data and minimized personal bias (Madill & Sullivan, 2017). The use of Excel, Atlas.ti, and NVivo 10 in transcribing and analyzing the collected data improved the dependability of the study. Zyphur and Pierides (2017) proclaimed authors ensure data obtained is credible and verify intended meaning through member checking. The protocol for the study (Appendix A) included audio recordings and written transcripts of interviews to enable member checking.

Dependability is the stability of the data beyond the time, scope, and conditions of the study (Krichanchai & MacCarthy, 2017). Madill and Sullivan (2017) suggested dependability refers to the consistency of results under similar parameters or conditions.

Furthermore, trustworthiness signifies confidence in data interpretation and methods used to accomplish the study (Fusch et al., 2018). Per Marshall et al. (2021), authors produce reliable transcripts and themes by reviewing and analyzing recorded discussions with participants during interviews. Authors use interview protocols to ensure the questions asked are consistent (Marshall et al., 2021), and the data from the study accurately reflects the research question (Yeong et al., 2018). I maintained consistency and increased reliability by following the interview protocol and by not introducing any new questions (Yin, 2017; Turner et al., 2017).

Validity

As a part of the research validation framework, qualitative authors must maintain the trustworthiness of a study through creditability, transferability, and confirmability (Yin, 2017). Fusch et al. (2018) explained validity as the responsibility of the author to convey the research in such a way to convince readers of the trustworthiness of the contents. Rooshenas et al. (2019) demonstrated that data triangulation, which involves authors using multiple data sources to provide credibility to study findings, is a process that allows authors to increase the validity of a case study. The collection of data gathered by the author from multiple sources is the foundation of a case study research design (Krichanchai & MacCarthy, 2017); therefore, data triangulation by a sole author is the primary strategy supporting the elements of case study research validity (Yin, 2017). The study consisted of semistructured, in-depth interviews, with the purpose of obtaining rich and meaningful descriptions from business leaders; therefore, data triangulation was key (Rooshenas et al., 2019)).

Yin (2017) found authors increase credibility with data free from distortion, error, and bias. Authors establish credibility by carefully reading the interview transcripts and using member checking to ensure the validity of the captured interview data and interpretation (Flick, 2019). Member checking is a research method used to enhance the reliability and validity of the research findings (Freitas et al, 2017). Specifically, Flick (2018) recommended increasing data credibility through member checking to ensure that the biases of the authors have not altered the actual results. I ensured the interviews obtained for use in this study were digitally recorded, transcribed, and each participant received an alphanumeric identifier to ensure anonymity. Each participant then reviewed the transcriptions, which increased accuracy and minimized the chances of interpreting the data through the lens of previous experiences. The protocol for this study (Appendix A) included the requirement for audio recordings and the transcription of interviews to enable member checking.

Freitas et al. (2017) suggested that transferability is dependent on the degree to which an author is able to duplicate a study in similar settings. The appropriateness of the transferability of research findings is reliant on the data and purpose of the original study (Walliman, 2017), as well as future researchers' determination on whether the design, methodology, and findings of a study are applicable (Marshall et al., 2021). Authors attempt to provide rich descriptions that inform and stimulate the reader (Flick, 2019); however, readers determine the level of transferability based on applicability to the situation or phenomenon (Walliman, 2017). The findings of this study may be beneficial to future researchers based on the design, methodology, and framework chosen. To increase the transferability of this study, I selected appropriate study participants, provided detail-oriented study information, analyzed the data extensively, and presented results in a format easy to replicate. Furthermore, the use of interview protocols (Appendix A) in this study provided for optimal consistency when conducting interviews, selecting participants, minimizing bias throughout the study phases, and study replication.

Yin (2017) asserted confirmability is achieved when the data collected from study participants is the actual interpretation and does not contain the biases of the author (Marshall et al., 2021). Flick (2018) recommended the use of member checking to ensure biases have not altered the actual results and increase data dependability. Furthermore, the use of pre-established protocols enabled optimal consistency and credibility when conducting interviews and selecting participants, which minimized bias throughout every phase of the study (Parker et al., 2019). To increase the credibility and confirmability of the results, I ensured the interviews obtained for use in this study were digitally recorded, transcribed, and each participant reviewed the transcriptions to ensure accuracy and minimize the chances of interpreting the data through the lens of previous experiences. The protocol for this study (see Appendix A) included the requirement for audio recordings and the transcription of interviews to enable member checking.

Authors need to target specific groups of individuals for in-depth studies (Fusch et al., 2017). Snowball sampling works best when a qualified participant is willing to refer participants from within the network (Bernard, 2017); however, Yin (2017) explained in qualitative studies, purposive samples allowed the author to select specific types of participants for the study. Specifically, Guetterman (2017) argued purposeful sampling was suitable for case studies where authors explored participants' thoughts on a phenomenon. Authors gain flexibility in participant selection when using purposive sampling (Parker et al., 2019). Finding value in multiple sampling techniques, Ghaljaie et al. (2017) identified participants using both purposive sampling and theoretical, as the authors determined interviewee interaction and selection might have more or less relevancy depending on the situations of participants. Purposive sampling was appropriate to explore the phenomenon in the study.

Yin (2017) maintained data saturation is necessary to establish validity. Braun and Clarke (2021) recognized data saturation happens when participants no longer provide the author with new information or new themes. Fusch et al. (2018) argued the size and selection of the sample and the collection methods determine the attainment of data saturation. Data Saturation occurs quickly when variation in participants is small (TenHouten, 2017). In addition, similar populations simplify data analysis, reduce variation, and provide a deeper understanding of a phenomenon (Busetto, 2020). Yin (2017) expanded on the benefits of using homogenous populations, as they could provide data saturation through fewer than three studies. Based on the research and recommendations of fellow authors, three participants are an acceptable sample size to accomplish the objectives of the study; however, interviews continued until no new themes emerge and data saturation achieved.

Transition and Summary

Section 2 included the study purpose statement, the role in the research process, the participants, the research method and design, the population and sampling, the ethical research, the data collection instruments and technique, the data organization technique, the data analysis, and finally, the research reliability and validity of the study.

Section 3 contains an overview of the study and presentation of the findings. In addition, the author explains the application to professional practice and the implications for social change. Section 3 concludes with recommendations for action, further research, and reflections from the author.

Section 3: Application to Professional Practice and Implications for Change

The purpose of this qualitative multiple case study was to explore successful strategies central Florida executive level business leaders use to establish or maintain CSV programs. The conceptual framework for this study was Herzberg's two-factor theory. Through purposeful sampling, I conducted in-depth face-to-face, semistructured interviews with three executive level business leaders from central Florida firms, in which they shared their experiences and insights on the successful development and implementation of strategies to allocate resources in support of establishing or maintaining CSV activities. The data were analyzed according to Yin's (2017) process of evaluating, categorizing, organizing, analyzing, and rearranging research data. Member checking and methodological triangulation were used to validate and increase the trustworthiness of the data gathered through face-to-face semistructured interviews, a review of organizational policy documents, yearly reports, websites, and company marketing brochures. Data were analyzed using inductive coding of phrases and word frequency searches. Three themes emerged, which were employee impact, shareholder expectations, and benefit to society. Coincidentally, these themes highlight the emergence of the importance of the triple bottom line of profit, responsibility, and stewardship of the environment, also referred to as "three P's": profit, people, and the planet. The findings revealed strategies business leaders from central Florida firms who have demonstrated success in effectively developing and implementing strategies to allocate resources in support of establishing or maintaining CSV activities. This section includes the presentation of the findings, application to professional practice, and implications for social change. I conclude this section with recommendations for action and further research, personal reflections, and the conclusion of the study.

Presentation of the Findings

The central research question for this qualitative, multiple case study was as follows: What successful strategies do central Florida executive level business leaders use to justify the allocation of limited resources to establish or maintain CSV programs? A multiple case study was used to explore business strategies used by three business leaders, identified as P1, P2, and P3, who fit the predetermined parameters for participation in this study. I will discuss the themes that emerged from conducting the semistructured interviews with the three participants and reviewing publicly available documentation related to CSR, CSV, and a wide range of business literature. The data collected and analyzed from the interviews and the literature provided a richer understanding of the phenomenon under investigation. The data obtained from the three interview participants was enough to achieve data saturation, as no new information emerged from the interviews and literature. As recommended by Candela (2019), data analysis included examining the interview responses to establish a baseline for strategies employed by the study participants and for attaining the data saturation needed for comprehensive qualitative studies. Researchers can ensure that data collected is accurate and verify intended meaning through member checking (McGrath et al., 2019). Additionally, triangulation through the use of two or more data sources enhances the dependability and credibility of the research in a qualitative case study (Krichanchai & MacCarthy 2017; Rooshenas et al., 2019; Yin, 2017). As such, I used member checking and methodological triangulation to validate and increase the trustworthiness of the data gathered through face-to-face semistructured interviews, as well as a review of organizational policy documents, yearly reports, websites, and company marketing brochures. I identified reasonable themes after examination of the interview data and with the aid of NVivo software. The information presented by participants was also in concurrence with the findings in the literature. The data inspection process contributed to developing a summary of the experiences shared by the participants, as well as those unique to a particular contributor. After an in-depth review and analysis of the collected data, three main themes and four subthemes emerged, as summarized in Table 1.

Table 1

Summary of Main Themes and Subthemes

Core theme	Subtheme	P1	P2	P3
Employee impact				
	Satisfaction/turnover	X	X	X
	Recruitment	X	X	
Shareholder expectations				
	Performance/profit	X	X	X
	Consumer perception		X	X
Benefit to society		X	X	

The following subsections include comparisons of the three main themes and four subthemes using the conceptual framework, the articles discussed in the literature review in Section 1, and other current research. The three main themes and subthemes emerged from thorough examination of the case studies.

Theme 1: Employee Impact

P1, P2, and P3 identified employee impact as a way to justify the allocation of limited resources to establish or maintain CSV programs. All three participants acknowledged possible ties between the implantation of CSV programs and employee turnover, satisfaction, and organizational commitment as important ways to keep promising employees engaged and committed to the development of the company; however, employee recruitment as a subtheme only appeared for P1 and P2.

P1 claimed that possible impacts of supporting CSR, as it pertains to current employees, was a key part of their success in justifying the allocation of resources in support of CSV programs. P1 stated,

> In today's competitive climate, it is critical for organizations to foster a positive work culture through the investment of time and money into CSV programs. In order to do this, I set clear goals and strategies to implement and obtain the desired outcomes. It may be expensive for organizations to implement quality CSV programs; however, this cost is nothing compared to the consequences of low employee morale or satisfaction, as both have been linked to high turnover and decreased productivity.

Organizational leaders may use the strategies identified in this study to improve employee retention, which is important for businesses that need dedicated employees to succeed. This is supported by previous research, such as that of Afsar and Badir (2016), who found that CSV programs are an opportunity for employers to improve relationships with employees, which may increase organizational commitment and prevent turnover. Additional scholarly literature exhibited evidence that there is a relationship between employee participation in CSV programs and increased job satisfaction, employee engagement, organizational commitment, and intention to turnover (Ilies et al., 2017;

Loosemore & Bridgeman, 2017). Furthermore, to determine continued program usage, CSV programs must relate to internal benefits such as increased satisfaction, performance, and loyalty (Loosemore & Bridgeman, 2017).

Organizational commitment relates to creating the appearance of an organization as a great place to work or a respectable company. Salehianfard and Zohoori (2017) posited that leaders who inspire and motivate subordinates to promote teamwork, encourage trust, and increase employees' organizational commitment. Huggins et al. (2017) argued that transformational leaders gained a significant level of influence over followers as the result of using empowerment to promote employee development and productivity. Some scholars found empowering subordinates also increased job satisfaction (Le Grand & Roberts, 2018), which resulted in a reduction of employee turnover intentions (Chen & Wu, 2017). Cohen et al., (2017) indicated engaged workers are less likely to leave their firms for other jobs. Similar to a study on the effectiveness of person–organization fit, Downes et al. (2017) used Herzberg's two-factor theory to determine growth, advancement, and positive working conditions were primary motivational factors; however, relationships with fellow employees, quality, and influence of the supervisor were also key (Ruiz, 2017). Ruiz (2017) also used Herzberg's two-factor theory to support retention strategies among employees. Ahmad and Manzoor (2017) and Ruiz similarly found employees who perceived they were receiving something from the organization perceived the organization more positively and were more inclined to stay. Engaged employees also tend to have positive interactions with coworkers, clients, and other stakeholders (Vatankhah et al., 2017). As such, Lim and

Greenwood (2017) advised that business leaders to support CSR by encouraging employees to assume active roles in their CSV programs. The adoption of the study's findings to motivate and engage employees through the implementation of CSV programs could lead to job satisfaction and retention of employees. Furthermore, the proactive investment in CSV programs could enable leaders to save money on recruitment and training, while encouraging a stable experienced workforce.

P2 adopted similar strategies regarding the impact of CSV on employee behavior; however, this participant's response was focused on current and perspective employees' belief in the CSR vision, philosophy, and goals of the organization. P2 added,

> We need to ensure our CSR vision and goals are communicated and understood. If we, as an organization, are going to invest vital resources to offer CSV programs, we need to ensure current and perspective employees are on board. Some individuals volunteer because they believe in the cause they are supporting, whereas others may volunteer to support our organization's initiatives. Hiring and retaining personnel that share the values embodied by our firm is key. As such, to answer your question, it makes absolute sense to synergize our human resource policies in a way that will justify the allocation of resources in support of CSV programs.

Similarly, in a study of public workers, Le Grand and Roberts (2018) found that three issues affecting employees were the motivation to pursue individual goals, demotivation, and determining what constitutes social good. Le Grand and Roberts also suggested that employees in good conditions would more closely align individual goals with the goals of the organization. Ahmad and Manzoor (2017) applied Herzberg's two-factor theory to study the reciprocal relationship between the employer and employee, specifically how intrinsic and extrinsic factors affected employee job satisfaction and retention. Inspirational motivation refers to the ability of a leader to inspire subordinates to reach a higher level of motivation (Malik et al, 2017), which helps leaders influence followers to align personal values with organizational values (Northouse, 2021). Inspirational leaders communicate the expectations in a manner that motivates subordinates to become committed to the vision of an organization vice individual goals (Svanberg et al., 2017). Authors have suggested CSR may be important to applicants and employees due to a positive association with social identity for members working for firms found to have high levels of CSR. For example, Turner et al. (2019) suggested companies that participate in CSR initiatives are more likely to be labeled as a "good" company and employees associated may feel an enhanced sense of self-worth and self-esteem based on the belief that they too must be "good." In addition, potential employees may look at the CSR endeavors of an organization as a reflection of how an employee will be treated, valued, and accepted within the organizational culture (Catano & Morrow Hines, 2016).

Acikgoz (2019) used the attraction-selection-attrition (ASA) framework to understand the relationship between individual and organizational characteristics. Upon completion of the study, Acikgoz proposed a model that predicts the influence an organization has on applicant attraction. Furthermore, Haski-Leventhal et al. (2019) found that applicants who strongly support a social issue might be more interested in working for that company that supports similar causes; alternatively, applicants who support conflicting opinions on social issues may negatively view firms that openly voice alternative views. More specifically, Catano and Morrow Hines (2016) posited if an applicant agrees with the CSR initiatives of an organization, that applicant may more strongly identify with the organization and perceive greater social identity fit with expressed corporate values. Furthermore, applicants who have negative views of the belief a firm may have on specific social issues might avoid applying to work for that firm or may even choose to work for competitors who either share views or have remained socially neutral (Shahzad & Sharfman, 2017). Perceptions of greater fit and stronger identification may then lead applicants to seek out positions within companies who share similar values or causes for which the applicant cares (Catano & Morrow Hines, 2016). Strategic use of CSR may help organizations to attract and retain vital talent (Turner et al., 2017). For example, Ruiz (2017) found that recent studies showed millennials to be more attracted to organizations who participate in CSR and emphasize a psychologically healthy workplace that considers employees' value. Acikgoz argued that communicating an image and having a clear understanding of the job search process as key to the attraction phase of employee recruitment. An organization looking to hire new talent might benefit if the organization takes a more deliberate stance on CSR, specifically CSV (Turner et al., 2017).

The increased pride in what the team accomplishes through CSR may lead to greater organizational citizenship behaviors, organizational identification, and commitment (Özduran & Tanova, 2017). Furthermore, prospective applicants may feel more pride in interviewing with or working for companies that support social causes for which the applicant supports (Turner et al., 2017). De Roeck and Farooq (2018) suggested that CSR helps to facilitate ethical behavior through the attraction of ethical employees. Using proactive CSR to signal the ethical priorities of an organization can lead applicants who value morality to want to work for said organization (Turner et al., 2017).

Theme 2: Shareholder Expectations

In preparation for this study, I reviewed a significant amount of literature which demonstrated community outreach efforts have proven successful in creating a positive firm mage (Sinclair & Allen, 2017). Afsar and Badir (2016) investigated the effect of stakeholder prioritization on corporate financial performance; whereas the authors theorized firms create competitive performance advantages only through strategic prioritization on specific social issues. Organizational leaders should consider and actively handle stakeholder interests to create "win-win" situations for the organization and society (Haski-Leventhal et al., 2019). All leaders must consider the interest of the shareholder in the activities and decision-making, while encouraging employee satisfaction and increasing organizational effectiveness (Wnuk, 2017). Several factors contribute to improved business practices, performance, and profits (Huggins et al., 2017). Organizational effectiveness involves employee performance, competitive advantages, and financial objectives that managers can develop using goals, systems, values, or strategic planning (Raina & Shahnawaz, 2017).

In their responses, P1, P2, and P3 all implied linking the return of investment (ROI) into CSV to increased performance and profitability, thus meeting shareholder expectations, was another strategy used to justify the allocation of vital resources to establish or maintain CSV programs. P2 advised,

> Business leaders that genuinely want to establish or develop CSV programs need to have data to support this strategic approach, specifically cost savings or other ROI tied directly to this initiative. This information may come from external sources (e.g., studies, public financial records, trusted CSR reporting publications, etc.) when attempting to establish a new CSV program, which is what our organization did or internal historical financial records when seeking to maintain the programs.

Employee turnover disrupts the company bottom line. Executives acknowledge that employee turnover is costly (Salehianfard & Zohoori, 2017) and motivation within the organization can lead to higher levels of productivity and retention (Rochat, 2018). Luu (2017) argued organizations have increased costs for recruiting and training new employees, as well as losses in productivity, due to high employee turnover. Kovacs et al. (2018) explored strategies leaders used to foster and sustain job satisfaction and how the affected work outcomes and performance. Liu and Lu (2019) argued increased motivation enhanced strong positive feelings, which influenced performance. Similarly, Kovacs et al. suggested a potential link between job satisfaction and organizational performance exists. Mendis (2017) affirmed that improving the level of satisfaction and performance leads to a competitive advantage for organizations. Satisfied employees tend to be more productive, have the higher organizational commitment, and contribute at a greater level to firms' performance (Rajak & Pandey, 2017).

Leaders can positively enhance the overall performance of the organization by improving the organizational commitment of an employee (Lambert et al., 2017). Salehianfard and Zohoori (2017) also found that leaders who apply positive influence and inspire motivation through individualized consideration have a significant effect on job satisfaction and organizational performance. Organizations should evaluate which hygiene and motivational factors are lacking in the culture in order to identify gaps and develop strategies to influence long-term commitment and efficient organizational performance (Wombacher & Felfe, 2017). Malik et al. (2017) examined the impact that the leader–follower relationship had on employee productivity and organizational commitment and found that an organization is more likely to achieve potential if more interaction between leaders and employees occurred. Organizational leaders may benefit from understanding factors that motivate employees and utilizing this knowledge to develop and implement business strategies (Downes et al., 2017), such as strategies to establish or maintain CSV programs.

P3 emphasized how meeting shareholder expectations, specifically as it pertains to public image and ties to organization financial performance, was a strategic "no brainer" when it came to justifying the ROI of supporting a "robust" CSV program. P3 cautioned,

> CSR actions organizations choose to take communicate information about the values of an organization and the perception of CSR behavior of an organization

might be more important than the act. As such, organizations need to invest time and energy into making sure the programs supported are aligned with the values, vision, and goals set forth by the firm.

These strategies are consistent with the research work of Sinha et al. (2018), who investigated the relationship between CSR and financial performance and found that the reputation of an organization can also be affected by CSR activities. Lim and Greenwood (2017) defined CSR as the obligation of organizations to pursue policies, to make decisions, or to act in ways desirable in terms of the objectives and values of our society. Turner et al. (2017) found traditional theories described CSR behavior from the lens of Stakeholder Theory, which suggests that organizations are solely responsible to stakeholders, and not to society as a whole and organizations participate in CSR because the activity is beneficial for all stakeholders. Consistent with Stakeholder Theory, Liu and Lu (2019) demonstrated the positive effect CSR activities have on an organization’s reputation, performance, and risk mitigation; however, stakeholders may have competing interests (Ommaya et al., 2018). Traditional theories define CSR as the product of business ethics, responsiveness to social issues, and responsibility to the community (Haski-Leventhal et al., 2019). These stakeholders can be external (e.g., investors, consumers, etc.) or internal (e.g., employees) to the organization itself (Haski-Leventhal et al., 2019). The literature on stakeholder interest and management is abundant; however, the literature specifically on profitability and CSR was limited (Barnett, 2019). The gap in the literature has led some authors to investigate the correlation between CSR and financial performance (Shahzad & Sharfman, 2017). Understanding how stakeholders and customers interpret an organizational CSR strategy or policy is key to understanding how an organization can benefit from the investment (Story & Neves, 2015). In a study of companies in Portugal who have reputable CSR programs, Story and Neves (2015) surveyed 229 employees to determine whether employees could distinguish between intrinsic and extrinsic CSR motives. The authors sought to discover why some organizations benefit from CSR strategies, while others fail to capitalize on the investment, despite investing substantially. Story and Neves (2015) found employee job satisfaction and task performance increased when employees attribute both intrinsic and extrinsic motives for CSR.

Theories of organizational identification and organizational support (Kurtessis et al., 2017) suggest that socially controversial CSR may lead consumers, and current and potential employees to feel more supported by the organization (Turner et al., 2017). Organizational leaders and stakeholders agreed that the organization has a requirement to be socially responsible (Bottenberg, Tuschke, & Flickinger, 2017). As such, the risk management strategy of an organization should include the measurement of CSR activities, or lack thereof (Schmeltz, 2017). CSR can be expensive, and few organizations can quantify the benefits (Shahzad & Sharfman, 2017); however, Story and Neves (2015) argued organizations that do not engage in CSR might jeopardize the brand and reputation, of the organization, which in turn, could decrease profitability. Firms spend considerable resources on CSR initiatives and the maintenance of the reputation of the organization as viewed by stakeholders (Turner et al., 2019). CSR helps firm performance by working to build a positive corporate image; more specifically, increased awareness of the CSR activities of an organization can influence the response and perceptions the public has of an organization (Turner et al., 2017). In an experiment on level of volunteer involvement of a company, Catano and Morrow Hines (2016) found consumers tended to have positive perceptions of CSV programs, which affected the attitudes toward the company (Rodell et al., 2016). Furthermore, Shabana et al. (2017) found CSR establishes a strong relationship among stakeholders, to include the organization, shareholders, employees, and the community; however, even when firms invest strategically in CSR, stakeholders may react unfavorably (Barnett, 2019). Rodell et al. (2016) suggested as stakeholders become more aware of the CSR initiatives of an organization, companies are more likely to achieve additional gains (e.g., customer loyalty, lower employee turnover, increased employee performance, increased firm performance, etc.) by encouraging participation and communication about CSR between stakeholders.

Theme 3: Benefit to society

Ethical concerns can form the foundation for changing an existing strategy, ultimately keeping CSR strategically relevant; as such, profit maximization is not necessarily superordinate to ethical concerns (Afsar & Badir, 2016). CSR practices need to be consistent with the moral values of the firm (i.e., intrinsic) and be strategic (i.e., extrinsic; Shabana et al., 2017). Aligning the core competencies, core values, and core business objectives are necessary in order to maximize both economic and social values of CSR investment over the long term (Bottenberg et al., 2017). Effective strategic CSR initiatives come from careful analysis of the organization (e.g., strategic vision, culture, competencies, etc.) and should be part of the strategy of the organization, not arbitrary, unrelated programs (Bottenberg et al., 2017).

P1 and P2 both found success using the benefits to society, and to some extent the local communities from which they reside, to justify the allocation of resources in support of CSV programs. Although P3 agreed that CSR is an important area of concern for an organization, this strategic theme was not one he personally used. P1 clarified,

> This strategy may be less successful when resources are severely limited or when an organization is planning to invest internally, such as a physical expansion or an increase in research and development of product lines. The other strategies have definitely had a higher level of persuasiveness, as they tend to realize savings, which can be invested vice strict investment for the sake of social benevolence.

Today, organizations tend to pursue CSR initiatives related to social issues (Turner et al., 2017). As such, CSR is now standard practice for modern organizations and represents the moral obligation of a company to both internal stakeholders and external audiences (Afsar & Badir, 2016), to include the production of company products, how the company conducts business, and the overall impact on society of an organization (Turner et al., 2017). P2 added,

> CSV programs can be a conduit for employees to affect local communities positively, by providing not-for-profit, volunteer-reliant, or donation-supported organizations the vital resources they need to provide community and global outreach programs.

This is in line with scholarly literature reviewed in preparation for this study, whereas, volunteers perform many duties, including clerical, fundraising, program planning, maintenance, mentoring, and tutoring (Nesbit et al., 2018).

Volunteers perform many duties, including clerical, fundraising, program planning, maintenance, mentoring, and tutoring (Nesbit et al., 2018). Individually and collectively, Cycyota et al. (2016) agreed volunteers provide considerable time, skills, and services to organizations and communities. Furthermore, volunteerism is a means of civic engagement, community development, and social responsibility (Nesbit et al., 2018). Supanti and Butcher (2019) agreed giving back to the community, helping others, personal development, learning new skills, and sense of belonging were individual motivations for volunteering.

The conceptual framework explored in the literature review includes Herzberg's two-factor theory, which was the selected theory for the study, and rejected theories. In 1959, Fredrick Herzberg posited the two-factor theory, also known as the motivator-hygiene theory. The basis of Herzberg's two-factor theory was to explore if employees' preferences to remain with existing employers were dependent on motivation and hygiene factors. Herzberg based his two-factor theory on the foundation that two dimensions to job satisfaction exist, hygiene and motivator factors (Baro et al., 2017; Hur, 2018). Herzberg (2017) defined employees' environment, such as organization policies, working conditions, and supervision as hygiene factors and achievement, advancement, recognition, and work responsibility as motivators. Herzberg et al. (2017) deduced motivation and hygiene factors contribute to contentment and discontentment, respectively. Business leaders may use the successful strategies explored in this study, which were impact to employees, meeting shareholder expectations, and benefit to society, to justify the allocation of resources to implement or maintain CSV programs. Additional scholarly literature supports the strategies used by the three participants and illuminate how Herzberg's two-factor theory (2017) could provide a means for understanding the findings from this study.

Findings from 12 studies of 203 engineers, Herzberg et al. (2017) revealed that some employees prefer job satisfaction (hygiene factors), while other employees prefer job substance (motivation factors) to stay motivated at work. Such findings are important, as Herzberg (2017) found motivation and job satisfaction also affected the decision of an employee to remain with an organization. Herzberg et al. (2017) concluded business executives face challenges in increasing the productivity and potential of individuals on the job; therefore, executives must address both hygiene and motivation factors to increase job satisfaction and decrease dissatisfaction. As such, organizational leaders must (a) inspire employees to be more reliable and create achievable objectives, (b) identify subordinates' needs and tie them to expectations for accomplishment and rewards for meeting the goals of an organization, (c) avoid applying passive management-by-exception and laissez-faire leadership styles which negatively affects performance, and (d) account for organizational implications when introducing new organization goals (Svanberg et al., 2017). In a study on the effectiveness of person–organization fit, Downes et al. (2017) used Herzberg's two-factor theory to determine employees who seek work goals that have independent motives have a higher level of goal-specific efficacy and higher rates of goal accomplishment and satisfaction. Poor organizational performance and financial problems emerge in organizations when HRMs fail to hire the right people with organization fit (Mira et al., 2017). Downes et al. (2017) concluded retention gained through organization-person fit is highly beneficial, as employees have individualized motivational factors that change based upon goals, environments, and accomplishments

Upon completion of their study, Cycyota et al. (2016) declared areas of exploration on the potential benefits gained from the implementation of CSV programs and the specific links between CSV and the CSR strategy of a firm remained. Specifically, the effect of CSV on organizational commitment and organizational citizenship behavior has become a significant measure of employees' attitude and behavior for improving organizational effectiveness and performance (Özduran & Tanova, 2017). The lack of metrics to measure the effect of CSR activities on the financial performance of an organization leave study results in question (Sroufe & Gopalakrishna-Remani, 2019) and the difficulty in directly linking these types of social movements to hard data, such as the return on investment (Shahzad & Sharfman, 2017). De Roeck and Farooq (2018) agreed that more research is necessary to validate a positive correlation between CSR, specifically CSV, and the performance of an organization; however, some scholars argued CSR should be free of links to the financial performance of a firm (Shahzad & Sharfman, 2017). Barnett (2019) posited CSR encompasses actions of an organization that generally advance some form of social good, often directed at building goodwill within the community, beyond simply what law requires.

Despite these arguments set forth by fellow scholars, Sinha et al. (2018) maintained the reputation of an organization due to CSR activities could translate into a positive financial performance. Case in point, Cohen et al. (2017) discovered 40% of the companies listed on the five S&P indexes disclosed CSR reports in 2010, up from only two companies in 1991. Mandal and Banerjee (2017) agreed organizations with a consistent CSR strategy appeared to have a positive financial performance; therefore, this use of the strategies explored in this study may prove fruitful in justifying the necessary funding to establish or maintain an organization’s CSV program.

Applications to Professional Practice

Organizational leaders must continually meet the triple bottom line of social (CSR), environmental (or ecological), and financial responsibilities. As such, some business leaders attempt to allocate significant time and resources towards CSR, specifically CSV, to enhance performance, but have yet to develop the strategies necessary to justify this decision (Rodell et al., 2016). Executives are accountable for their role in developing strategies (Sroufe & Gopalakrishna-Remani, 2019), as such, the purpose of this qualitative multiple case study was to explore strategies business leaders used to successfully justify the allocation of resources in support of CSV programs. There was significant research on employee turnover due to job dissatisfaction or lack of motivation; however, after conducting a thorough review of academic research and scholarly literature, I was unable to find articles that studied whether or not organizational leaders utilize this information to develop strategies to justify the allocations of resources to establish or maintain CSV programs.

CSV is among the fastest-growing sector of CSR (Rodell et al., 2016; Loosemore & Bridgeman, 2017). To understand the importance of implementing effective strategies to justify the allocation of resources in support of CSV programs, leaders must be able to identify which strategies are most effective for their type of organization and leverage the return on their investment (ROI). The findings of this study were derived from interviews with three business leaders in central Florida who were successful in justifying the allocation of resources to establish or maintain CSV programs.

The application of the findings from this study are simple, yet impactful, and significant to professional business practices. Not only do the findings exhibit some of the strategies business leaders in central Florida used to establish or maintain CSV programs, but through the review of literature, I was also able to demonstrate how these strategies can combine with other policies and tactics to reap unexpected benefits. The strategies discussed in this study can be used as a blueprint for leaders looking to reconstruct their culture to focus on CSR and its tie to employee retention and commitment. The strategies used by the participants, although not referred to directly, trace back to Herzberg's two factor theory (1959). Applying the knowledge gained from the findings of this study are relevant to the conceptual framework of this study, whereas, some employees prefer job satisfaction (hygiene factors), while other employees prefer job substance (motivation factors) to stay motivated at work (Herzberg et al., 2017). Based on the analysis of the responses, three themes emerged, which were to meet the needs and expectations of employees, shareholders, and customers, while being good stewards. Through my review of scholarly literature, I found leaders need to comprehend the factors that drive employee motivation, commitment, satisfaction, and turnover in order to understand employee satisfaction (Vatankhah et al., 2017). Furthermore, Barnett (2019) linked employee participation in CSV to reduced turnover, increased job satisfaction, work performance, and loyalty to the organization. Similarly, all participants mentioned the possible link of CSV programs to increased employee satisfaction and commitment to the organization, as part of their strategy to justify the allocations of resources in support of CSV programs. These themes highlight the emergence of the importance of the convergence of the triple bottom line of profit, responsibility, and stewardship of the environment, also referred to as “three P’s”: profit, people, and the planet.

Salehianfard and Zohoori (2017) stressed supportive leadership can create healthy work environments and are more likely to enhance employees’ job satisfaction; however, some leaders may struggle to cultivate an environment where employees remain engaged and hard working. Presbitero (2017) acknowledged a link between a company’s culture and its ability to engage employees. Showing support of CSV programs is vital for business leaders, as it conveys an organization’s CSR vision with employees, which helps employees understand the direction and priorities of the firm when it comes to CSR (van der Walt, 2018). In addition, van der Walt (2018) suggested increasing employee passion, organizational commitment, and performance may contribute to a company’s competitiveness and growth. The findings are applicable to advancing business practice because they include specific suggestions for creating an environment where employees might be excited to come to work and help the company prosper through the successful implementation of CSV programs. Furthermore, Nautiyal and Kavidayal (2018) argued the utilization of these type strategies by organizational leaders, which support employee involvement and community partnership through CSV programs, may lessen the effects of catastrophic events during a crisis. As such, it is critical for organizations to foster a positive work culture through the investment of time and money into CSV programs; however, leaders must then follow with clear goals, and strategies of implementation to obtain the desired outcome. It may be expensive for organizations to implement quality CSV programs; however, this cost is nothing compared to the consequences of high turnover. Consideration of these findings could lead business leaders to nurture a healthy organizational culture that could attract and retain committed employees and, as a result, strengthen relationships with customers and other stakeholders.

These research findings are relevant to business leaders' understanding that both employees and organizations can benefit from the positive outcomes that could make investment in CSV programs a worthwhile venture. Additional recommendations are for organizations to develop robust team-building activities, such as social outreach excursions, which not only benefit the community, but fosters cohesiveness and organizational commitment. An additional implication was employers may be able to operate more profitable and sustainable businesses as a result of adopting the research findings. From a business perspective, through the development of CSV programs, firms can potentially utilize the conclusions from this study to improve both employee and organizational performance.

Implications for Social Change

In the development of effective strategies, leaders must rely upon proven theories and extensive research to justify their decisions (Plaskoff, 2017). More business leaders are recognizing the importance of corporate philanthropy in operational areas (Loosemore & Bridgeman, 2017). Business leaders can contribute to society by demonstrating CSR, specifically through the establishment or continuance of CSV programs. This study constituted an addition to the body of knowledge about the strategies leaders used in contributing to the welfare of the community through investment in CSV programs. As such, my ultimate goal was to identify a strategic foundation from which business leaders across various industries and institutions can expand upon to justify support of CSV programs within their firms, which could lead to positive social change by helping individuals, non-profit organizations, and communities prosper.

Ioannou and Serafeim (2017) argued CSR initiatives should align with the business goals of an organization. To understand the importance of implementing effective strategies to justify the allocation of resources in support of CSV programs, leaders must be able to identify which strategies are most effective for their type of organization and leverage the return on their investment (ROI). Specifically, investment into CSV programs within the local community can promote a positive image with current and new employees in the organization, as well as in the community where the organization contributes to the economy. The findings from this study are important because the participants are leaders of firms who were successful in creating strategies to justify the allocations of resources into CSV programs. The implication for social change includes the potential for business leaders to gain a better understanding of their role in developing CSR strategies, thereby enabling the development of socially responsible organizations and to better meet the expectations of society. Furthermore, through the active support of and participation in CSV programs, organizational leaders can build relationships with their employees, shareholders, and community. Implementing the strategies identified in this study could significantly improve the quality of life for employees, families, and communities (Ilies et al., 2017).

Willems and Dury (2017) defined volunteering as work performed without the expectation of pay or a reward that benefits society. Volunteers perform many duties, including clerical, fundraising, program planning, maintenance, mentoring, and tutoring (Nesbit et al., 2018). Individually and collectively, Cycyota et al. (2016) agreed volunteers provide considerable time, skills, and services to organizations and communities. Furthermore, volunteerism is a means of civic engagement, community development, and social responsibility (Nesbit et al., 2018). Some individuals volunteer because they believe in the cause they are supporting, whereas others may volunteer to support their organization's initiatives. Similarly, in a study of public workers, Le Grand and Roberts (2018) found three issues affecting employees were the motivation to pursue individual goals, demotivation, and determining what constitutes social good. Engaged employees also tend to have positive interactions with coworkers, clients, and other stakeholders (Vatankhah et al., 2017). As such, Lim and Greenwood (2017) advised business leaders to support CSR by encouraging employees to assume active roles in their CSV programs. Le Grand and Roberts (2018) also suggested that employees in good conditions would more closely align individual goals with the goals of the organization. Therefore, the proactive investment in CSV programs could enable leaders to save money on recruitment and training, while encouraging a stable experienced workforce.

Ilies et al. (2017) reasoned high turnover or unemployment can cause periods of economic hardships, at which time some people might turn to crime to compensate for lack of income. Baharin and Hanafi (2018) affirmed the retention of long-term employees can help to decrease overall turnover costs. These savings can lead to higher productivity and profitability within companies (Huggins et al., 2017), which can benefit society by spurring economic growth. Reduced employee turnover rates may allow employers to create more employment opportunities, thereby decreasing unemployment, moderating poverty, reducing the crime rate, and creating safer communities (Toleikyte et al., 2018). As demonstrated, implications for positive social change brought on by an organization's investment into CSV programs not only help achieve the three P's, but also includes the potential to increase employee job satisfaction, commitment, and performance, which in turn, meets shareholder expectations, grows the economy, and strengthens communities.

Recommendations for Action

Executives continuously search for strategies critical to their organization's competitiveness and prosperity (Ismail & Rishani, 2018); however, some business leaders struggle to develop strategies (Plaskoff, 2017). The purpose of this qualitative multiple case study was to explore strategies business leaders used successfully to justify the allocation of resources in support of CSV programs. CSR, specifically CSV programs, is critical to organizational success in an increasingly competitive marketplace. As such, decision makers that develop and implement successful CSR strategies can have a positive effect on the employees and the organization. Adoption of effective tactics into an organization's overall CSR strategy has been linked to the reduction of employee turnover and enhanced productivity and profitability (Park & Campbell, 2017), thereby creating sustainable employment opportunities for the wider society (Cho & Song, 2017). Business leaders who harness these strategies can nurture an environment where employees are engaged, committed, and eager to contribute to their company's long-term prosperity.

The themes discovered highlight the emergence of the importance of the convergence of the triple bottom line of profit, responsibility, and stewardship of the environment, also referred to as "three P's": profit, people, and the planet. Through my review of scholarly literature, I found leaders need to comprehend the factors that drive employee motivation, commitment, satisfaction, and turnover in order to understand employee satisfaction. Five recommended steps for action include the following: (a) identify strategies other business leaders use to justify the allocation of resources in support of CSV programs, such as the ones explored in this study, (b) pinpoint strategies that appeal to stakeholders, (c) brainstorm communication strategies that promote transparency and inclusiveness, (d) evaluate current CSV program offerings, if any, and implement practices and programs for empowering employee input for future endeavors, (e) when possible, identify programs that can help employees grow professionally or seek team-building activities to foster unity, and (f) recognize participants, such as a volunteer-of-the-month program. Additional recommendations are for organizations to develop robust team-building activities, such as social outreach excursions, which not only benefit the community, but fosters cohesiveness and organizational commitment. An additional benefit is employers may be able to operate more profitable and sustainable businesses as a result of adopting these strategies.

The recommendations from this research study may aid (a) company leaders who struggle to justify the initial allocation of funding to establish CSV programs, (b) company leaders who already have CSV programs in place, but need effective strategies to maintain the flow of resources, and (c) scholars who wish to study strategies that can advance business practice. Rather than developing unachievable goals to fulfill each recommended action, leaders would benefit by starting with small, realistic goals and setting a specific timeframe for achieving them. They could revisit each goal regularly to determine how employees have responded to their ideas and what changes are worth considering.

Effective employee engagement practices can be a powerful means to gain sustainable competitive advantage (Yadav & Katiyar, 2017). I recommend that organizational leaders build relationships with their employees through these volunteer programs. Leaders should develop a habit of joining in on scheduled CSV activities to establish or maintain open lines of communication with subordinate employees. Involved leaders not only fuel the passion of employee volunteers, but help them connect on a personal level with the CSR mission of the organization by keeping them informed and involved. Furthermore, organizational leaders should implement ways of keeping their employee volunteers engaged and motivated. When employees are giving of their time, leaders should provide them with feedback to assure them that their CSV program participation is valued. When employees feel appreciated, they are more prone to stay and commit more of their time to serve the organization (Park & Campbell, 2017). Third, I recommend showing employees and other stakeholders the impact that they have on the community. Employees can appreciate knowing that their individual service is making an impact on the organization and community they serve. Organizational leaders should consider ways of strategically measuring volunteer impact so that volunteers can understand their true value of their supporters, the organization, and the communities they serve.

Leaders who have high turnover rates could benefit from adopting some of the strategies explored and recommendations based on the findings of this qualitative study. For instance, when employees feel a sense of belonging, they are more probable to be committed to an organization (Yadav & Katiyar, 2017). Academics and professionals may assume what circumstances motivate people to volunteer but, without scholarly evidence, these opinions should not be the sole source of data to inform decision-making or strategic planning efforts. The research participants in this study were successful in implementing strategies to justify the allocations of resources to establish and maintain CSV programs. As the global economy continues to grow and work/life flexibilities (e.g., telework, flexible schedules, etc.) make it easier to accommodate the desires of perspective applicants, the challenge of attracting and retaining employees will be even greater (Brien et al, 2017). Considering the vital role CSR plays within organizations and communities, exploring how to attract and retain employees that support CSV programs can aid organizational leaders in justifying the allocation of resources. Using a careful and deliberate interview process, managers need to ensure candidates not only have the right skills and abilities, but also fit well with the company's culture and strategic goals. If the goals of an organization are to address CSR requirements through the implementation of a successful CSV program, then HR managers need to hire the right people from the start.

As an individual who believes in positive social change, I am dedicated to ensuring that my study will be a guide for local, regional, national, and international financial institutions. To promote distribution of the findings of this study and foster the use of the strategies in the plan outlined above, dissemination of this research occurred through numerous methods. Initially, I e-mailed participants a summary of the study's findings and a copy of the completed study. Distribution of the findings to business leaders connected to participants will be encouraged. I intend to make the findings available for every business leader by publishing this study in scholarly, professional, and business journals, and peer-reviewed electronic media. In addition, I will identify opportunities to present the research findings in business meetings and other relevant forums. I will also disseminate the results of this study to business consultants, who may utilize the study results to conduct training, workshops, and seminars that relate to effective strategies leaders can used to justify the allocation of resources in CSV programs. Furthermore, I will be available to senior leaders and managers who might need a deeper understanding of the strategies explored and an increased appreciation of past works used to develop the framework of this study.

Recommendations for Further Research

In conducting the literature review portion of this study, I found the majority of the research on CSR, specifically CSV and ties to employee satisfaction, consisted of qualitative studies. The findings of this research validated early and current literature which, while providing an appropriate amount of data for triangulation, did limit the scope of the study. The data obtained through the examination of qualitative studies was rich in information; however, I was able to identify a gap in research. After a thorough review of academic research and scholarly literature, I was unable to find articles that studied whether or no organizational leaders utilized these previous findings to develop strategies to justify the allocations of resources to establish or maintain CSV programs. Researchers may use the results of this study as a basis for further exploration into the origins of how leaders cultivate these strategies.

Although I applied Aldiabat and Le Navenec's (2018) suggestions to continue research until data saturation was obtained, the small sample size, which consisted of three business leaders, may incline scholars to not accept these study results and conclusions as widely applicable. While the points made by all three participants of this study were general enough that region should not matter; it is worth highlighting that all participants in this study are from central Florida. The geographical location of this study may also lead to questions on the transferability of the results. Future researchers could extend the geographical location to other areas of the United States, as business leaders in other regions might have unique philosophies worth exploring. Participants' gender, experience levels, and education are also limitation considerations. Quantitative or mixed method researchers may address these limitations and expand the research transferability through the use of alternative designs on a broader scale to obtain more data.

Three themes emerged from the participants' responses to the interview questions, which were to meet the needs and expectations of employees, shareholders, and customers, while being good stewards. The themes might be different with a larger sample size or additional locations. As such, I recommend academics exploit the advantages of a quantitative approach in future studies. The statistical data one can procure from a quantitative study, with a larger sample size and additional locations, could further support the findings of my study and lessen these apprehensions. The results may then prove beneficial and be transferable to companies across other geographical areas.

The results of this study can be used to help organizational leaders. Specifically, leaders can use the results of this study to inform program and strategic planning efforts necessary to establish or maintain an organization's CSV platform. Furthermore, quantitative researchers can examine the magnitude of the relationship between different factors, such as how strategies used by business leaders to justify the support of CSV programs are communicated to stakeholders and the effect on the level of implementation success. In addition, data can be gathered to identify employees' viewpoints on the strategies leaders used to support their decisions. Collecting data from employees, through the use of surveys or focus groups, can help corroborate or negate perspectives from company leaders. The conclusions of this study can equip researchers with a basis for conducting future research by exploring other strategies and themes that did not emerge from this study.

Reflections

Obtaining a DBA from Walden University was one of the best and most challenging decisions in my life. I believe that the structure of coursework required allows students to progress at their own speed towards the ultimate goal of completing their doctoral research. When I embarked on this journey, I was eager to expand my academic and professional competencies as a doctoral level research. As I progressed through the coursework, I noticed an improvement in my overall knowledge and academic writing, communication and research skills. This doctoral process has taught me resilience, self-discipline, and patience. The realization that completing a research study was going to be difficult happened early, as I experienced frustration due to my failure to make progress. A research study at the doctoral level is more exhaustive and requires a greater level of organization than I had expected. My experience as a researcher within the DBA study process was daunting and thought-provoking, but extremely valuable. The amount of work, all the required alignment throughout the research process, and the level of commitment was rigorous; however, I now understand researchers must learn to maintain patience and effectively manage emotions. I have a strong work ethic; however, I was struck by the immensity and depth of the research process. I am confident I will be able to use my knowledge and skills to contribute to the academic field.

My role as the researcher also required the ability to understand current literature and present findings in an organized, clear, ethical, and impactful way. I fervently studied topics such as research methodologies and designs, data collection techniques, and strategies to ensure validity and reliability. Once I started achieving milestones, such as identifying a research topic, solidifying a problem statement and research question, I finally gained momentum. I have a greater respect and appreciation for strategic thinking and level of detail required to plan, conduct, and present credible research.

The purpose of this qualitative multiple case study was to explore successful strategies central Florida executive level business leaders used to justify the allocation of resources in support of CSV programs. The panel at my first residency recommended the use of qualitative methodology, which proved to be appropriate, as it fit the purpose of the study and I was able to finish in a reasonable amount of time. The comprehensive literature review increased my understanding of theories, existing literature of the subject, and where a gap in literature existed. While conducting an exhaustive literature review was invaluable, the act of synthesizing and creating novel research towards business practice advanced my knowledge. One of my challenges was determining the sample size of participants; however, upon completion of this study process, I better understood the possible effects of the sample size in research. I used a purposive sample of leaders who met the requirements of the study and this choice resulted in experienced and informative research participants.

Initially, the idea of the data collection process seemed intimidating. Once the data collection process began, I realized that speaking with the participants was the most enjoyable part of the doctoral study process. I engaged my contributors in conversations to explore the strategies they used to justify the allocation of resources successfully in support of CSV programs. I discovered that interviews were effective for collecting qualitative data, which led to valuable discoveries and a deeper understanding of the research problem. I was enthralled by the experiences of the research participants and all that they were doing in their organizations. The broadening of perspectives and understanding from the interviews was somewhat an unexpected learning experience. Although the experience was unexpected, participants' willingness to participate in the study and openly share their experiences highlighted the need for organizations to support and encourage participation in research. Throughout the data collection process, I was mindful to remain neutral and focus on the task of the interviewer, while doing my best to make the participants feel comfortable and at ease. The participants were excited to share their knowledge, and the interviewing process allowed them to reflect on the effectiveness of their strategies. Although each participant had a different perspective, I was able to find similar themes in the strategies the leaders used to justify the allocation of resources in support of CSV programs. All researchers have personal biases and preconceived ideas and values that could influence their data collection and analysis. I had no preconceived ideas about the study participants or findings at the commencement of the research. As such, I gained an in-depth understanding of the research problem. Using the interview protocol (see Appendix A) for each participant interview, minimized any potential personal biases or preconceived ideas.

I felt a bit overwhelmed during the data analysis process. I based my findings and recommendations solely on the data provided by the study participants. The information obtained from the interviews supported the findings from scholars within the review of the literature. I also conducted member-checking to confirm transcriptions were correct and my interpretations of the data I collected. Through this study, I was able to learn more about the complexities of forming and implementing strategies. The findings of this study are important because the results will be shared with other leaders, providing successful strategies, which may have a better chance establishing or maintaining CSV programs.

When I started on this journey, I felt confident in my ability to get the job done, but I was wrong. The attitudes, aptitudes, and skills that I started the study with were not enough and I had to mature in my writing. I had the opportunity to grow with Walden University's faculty and fellow doctoral students at residencies, in which we shared experiences, identified possible biases, and developed academic strategies and outlines to complete the doctoral study. I not only grew, but also experienced a profound transformation. My passion and purpose allowed me to overcome challenges, which enabled me to experience the transformation. Reflecting on the doctoral journey provided me with an opportunity to consider the doctoral study process. This study challenged my personal perspective and helped me to accept constructive criticism from fellow students and faculty. The Walden doctoral process provided me with a great opportunity to learn how leadership's deliberate strategies could have a significant impact on an organization's ability to support CSV. I thought about giving up many times, but with the encouragement of my chair and my family, I overcame these setbacks and completed my study.

Conclusion

The purpose of this qualitative multi case study was to answer the research question, “What successful strategies do central Florida executive level business leaders use to justify the allocation of limited resources to establish or maintain CSV programs?” Through the use of semistructured interviews, the study data contained participant contributions, which may serve as a business model on how other executives can develop these successful strategies. Three themes emerged from the participants’ responses to the interview questions, which were to meet the needs and expectations of employees, shareholders, and customers, while being good stewards. The findings from the study were consistent with the literature review and the conceptual framework by Herzberg (1959), that intrinsic (hygiene) and extrinsic (motivational) factors influenced the strategies successfully used by business leaders in central Florida to justify the allocation of resources in support of CSV programs. Application to professional practice and recommendations for action and further research detailed how prospective researchers could use the data gathered through this study as a tool to explore the core themes and contribute to possible gaps in literature on strategies related to organizational support of resource investment into CSR, more specifically CSV programs. In addition, the findings, recommendations, and conclusions from this study could inspire business leaders to adopt these effective tactics into the organization’s overall CSR strategy and be more innovative in their approach to implementing CSV programs, which has also been linked to enacting positive organization change (Cho & Song, 2017). Business leaders who harness these strategies can nurture an environment where employees are engaged, committed, and eager to contribute to their company's long-term prosperity. As such, understanding and implementing the strategies from the study findings could improve the performance of businesses and contribute to the social change. More specifically, Anand (2017) agued understanding successful CSR strategies could stimulate economic growth while simultaneously benefitting organizations, employees, and communities through the increase in an organization's allocation of resources into the support of CSV programs. This study concluded a truly exhaustive, yet insightful journey to provide a comprehensive exploration of successful strategies central Florida executive level business leaders use to justify the allocation of limited resources to establish or maintain CSV programs.

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Appendix A: Interview Protocol

The purpose of the interview protocol is to ensure consistency and quality in the interview process across all participants.

Protocol

1. Greet and thank participants for agreeing to participate in the interview.
2. Introduce myself and the research purpose to the participants.
3. Reiterate the voluntary nature to participate and the flexibility to withdraw at any time.
4. Review privacy protections with the participant.
5. Remind participant the interview is recorded.
6. Turn on electronic recording device.
7. Begin the interview
8. End the interview and discuss member checking procedures to ensure accuracy.
9. Thank the participant again for their participation.
10. Turn off electronic recording device.

Appendix B: Interview Questions

1. How long have you been integrally involved in decision making for the organization?
2. What are the drivers in your decision to implement, maintain, and support a CSV program?
3. What are the primary financial issues that affected your decision to offer CSV programs?
4. What strategies are you using to justify and prioritize the resources for supporting CSV programs?
5. How successful have your strategies been to establish or sustain CSV programs?
6. What do you think made your strategies successful?
7. What additional information would you like to share regarding strategies you use to determine the strategies of your organization for justifying and allocating resources for supporting its CSV programs?