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Matching Corporate Social Responsibility Strategies to Organizational Goals

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Walden University

College of Management and Technology

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Jason P. Vitelli

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Walden University
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Abstract

Matching Corporate Social Responsibility Strategies to Organizational Goals
of a Fortune 500 Organization

by

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MBA, Dowling College, 2005

BBA, Dowling College, 2002

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of the Requirements for the Degree of
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Abstract

Many Fortune 500 organizations have policies about corporate social responsibility (CSR), but the leaders struggle to implement CSR policies that match corporate stated goals and objectives. The purpose of this case study was to explore whether leaders' CSR strategies matched the goals and objectives of the company. Twenty individuals located in New York, NY, United States, with various management-level positions, and who had experiences with CSR in a Fortune 500 organization with a CSR policy, participated in the current study. The conceptual framework was corporate social responsibility stakeholder theory. Data collection consisted of a semistructured interview with the leaders about CSR, and the company's official documents on CSR. Data were analyzed using constant comparative text analysis to identify themes. Three main themes emerged: a) despite being in leadership positions, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices; (b) CSR programs are scripted and heavily predictable; and (c) leaders implement CSR policies based on individual interpretations of CSR. Business leaders may use the results of the study, along with the documented practices, policies, and experiences of a Fortune 500 company, to enhance programs to ensure CSR adoption and success. The implications for positive social change are significant to Fortune 500 organizations and businesses, because current and future leaders as well as other organizational leaders may use the data to improve their personal CSR interpretations with an organization's CSR-related business processes and policies.

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Section 1: Foundation of the Study

Corporate social responsibility (CSR) has quickly become one of the most important topics in business. From executive boardrooms to consumer advocacy groups, the social performance of an enterprise is inextricably tied to its public image and bottom line results (Bagnoli & Megali, 2011; Nowicki, 2009; Vance & Helft, 2010). Business leaders no longer operate independent of the world. Close ties and services rendered by corporations to the community presents both obligations and opportunities to improve society (Hansen, Dunford, Boss, Boss, & Angermeier, 2011). In the current business climate, leaders straddle the line between internal agent and external stakeholder. CSR efforts depend in part on leader buy-in to those efforts (McGlone, Spain, & McGlone 2011; Tziner, Bar, Oren, & Kadosh, 2011; Young & Thyil, 2009).

Background of the Problem

In today's volatile business environment, an organization's decision makers cannot afford managing any operational division that has no regard for the values and needs of the people or society with which it intends to do business (Hine & Preuss, 2009). Planning and carrying out a social responsibility program is one way management can demonstrate its interest in the broader needs of its stakeholders and the communities in which it operates (Hou & Reber, 2011). The result is a greater chance of earning acceptance of their business activities as a whole (Chiu, 2010; Costa & Menichini, 2013; Klopper, 2013). In a study of 81 various scenarios, Rupp, Shao, Thornton, and Skarlicki

(2013) determined an interactive relationship between the moral identity of leaders, and the influence their perception of CSR has upon their organizational behavior. Rupp, Shao, Thornton, and Skarlicki (2013) also determined that leadership perceptions of CSR influenced their organizational citizenship behavior substantially more when the leaders exhibited a high moral identity.

Turker (2009) examined the relationship between corporate citizenship and organizational commitment on behalf of leaders largely mitigated by belief in the importance of social responsibility. The findings of numerous studies have shown a relationship between CSR and leaders (Cruz, 2013; Hamilton, 2013; Punitha & Rasdi, 2013). However, social performance does not always align with financial objectives, and business leaders can find themselves forced to make tough decisions at various times, such as when resources are limited. Leaders often stand at the intersection of this conflict, both evaluating and drawing job satisfaction or dissatisfaction from their employer's CSR practices and for being at the front lines of communicating the company's values to stakeholders (e.g. customers, contractors, and others; Boluk, 2013; Worley, 2008). Factors that stimulate a leader's embrace or rejection of the employer's CSR activities have escaped the attention of notable researchers (Ballinger, 2008; Hou & Reber, 2011; Topa, Moriano, & Morales, 2013). I found that effective CSR implementation is heavily dependent on the prerogatives of business leaders. I then

sought to determine why some leaders are able to implement CSR effectively while others struggle.

Problem Statement

Corporate leader support of corporate social responsibility (CSR) is critical to business performance (Villagra & Lopez, 2013). The results of one study showed that 4 out of 5 companies analyzed had received a boost in both popularity and sales through successful CSR programs (Werther & Chandler, 2011). The general business problem is managers charged with deploying CSR initiatives do not comprehend how to allocate resources successfully that promote CSR programs in accordance with organizational goals of a Fortune 500 organization. The specific business problem is some managers of Fortune 500 companies do not have strategies to implement CSR programs that match the goals and objectives of the organization.

Purpose Statement

The purpose of this qualitative case study is to explore strategies managers of Fortune 500 companies use to implement CSR programs that match the goals and objectives of the organization. Twenty current and former leaders of the New York Enterprise Software Group Division of a Fortune 500 multinational company, well regarded for its CSR program, made up the purposeful sample. Resulting best practices and guidelines may influence or educate this organization's workers who are interested in implementing CSR activities, aiding in the selection process for leaders of CSR

programs, and assisting with the integration of CSR into overall strategic considerations. The broad range of potential CSR activities offers interested leaders, as well as managers, a wealth of opportunities for implementation of CSR programs that may benefit the organization. The expected contributions to social change include a more dynamic, self-propagating, and self-learning system that would be very similar to the development of computer engineering and software. Human resources managers, personnel, and other decision makers, as well as stakeholders inside and outside of the organization can contribute to the conversation and research on CSR. Benefits will accrue to the multinational corporation's interests along with other established and up-and-coming organizations and interested personnel who intend to learn and study about the topic.

Researchers and practitioners could benefit from the findings and recommendations stemming from this study because the corporate culture of this Fortune 500 organization provides a very good, efficient, and effective model of CSR that other personnel and decision makers could emulate. The information gathered and assessed is not only for the present but also for the future of business, corporate culture, and economic history.

Nature of the Study

The three major research methods include qualitative, quantitative, and mixed methods (Gravetter & Forzano, 2011). I selected the qualitative method using open-ended questions for interviews, and then related the results to the Fortune 500

organization's documents on CSR using triangulation and member checking. Qualitative researchers use open-ended questions to discover what is occurring or has occurred (Hammond, 2010). In contrast, quantitative researchers use closed ended questions to test hypotheses (Gravetter & Forzano, 2011). Mixed methods research includes both a qualitative element and quantitative element (Morse, 2003). To explore whether CSR strategies matched the goals and objectives of a Fortune 500 corporation, I will not be testing hypotheses, which is part of a quantitative study or the quantitative portion of a mixed methods study.

With the research design, I considered four research designs that one could use for a qualitative study on whether CSR strategies matched a Fortune 500 corporation's goals and objectives: (a) miniethnography, (b) focus group, (c) narrative, and (d) case study. Miniethnography involves data collection instruments such as open-ended interviews, personal observations, and journal entries (Urban & Koh, 2013). In the absence of journal entries, I lacked the structure and focus necessary to arrive at the specific answers I aimed for using miniethnography. Business researchers use focus groups for reliability and effectiveness when done according to prescribed rules (Randle, Mackay, & Dudley, 2014). However, because of the close ties of participants in the group, the results of a focus group may be more about collective affirmation of CSR rather than individual perceptions. On the other hand, a narrative design entails personal accounts of the participants (Patton & Patton, 2010), which may deviate from the organizational context

of the research and may prove too subjective. Case study researchers reveal more in-depth understanding of context and situations regarding CSR (Baxter & Jack, 2008), and a departmental-wide study of a Fortune 500 organization provides an in-depth look at the group's strategies on social responsibilities.

A case study can include in-depth qualitative, semistructured interviews and coding of the data (Finlay, 2009; Reiter, Hammond, 2010). Using a case study approach, the research on the Fortune 500 organization is an inquiry on whether leaders understand CSR in the context of corporate goals and objectives. As opposed to a quantitative approach, the qualitative design is in-depth, with nuanced access to participants' experiences and motivations (Burke & Christensen, 2013; Moustakas, 1994). Grounded theory also did not provide the structure that my current research required, because it was untried with studies involving CSR (Brace, 2013). Limited time and resources would have similarly made a grounded theory approach impractical, as the approach would require a huge amount of data that will demand more attention to handle.

Research Question

The following is the main research question for this study:

What strategies do some managers of Fortune 500 companies use to implement CSR programs that match the goals and objectives of the organization?

Interview Questions

The interview questions were the following:

1. How does the company carry out its obligations to society? Please explain some of these obligations.
2. What company CSR priorities reflect the needs of society?
3. How does the company carry out these activities to maintain a social image?
4. What role has the management of the company played to ensure that the social activities of the company have an ethical basis?
5. What opportunities have you had to participate in the CSR activities from a leadership perspective, at this organization?
6. Why are you interested or disinterested in taking part in this company's CSR activities?
7. What company policies are in place to ensure all leaders are motivated to act in an ethical manner?

Conceptual Framework

Stakeholder theory includes concepts about the corporation and those who control the wealth, as well as concepts about clients of the for-profit organization. Corporations operate based on the premise of accumulating profit for the sake of gain (Drucker, 1946; Friedman & Schwartz, 1970). Controlling the corporations are leaders, managers, and shareholders who infused capital into an organization for the sake of business (Freeman, 2010). However, organizations that provide a certain service or produce a product, for the sake of profit, also have responsibilities to the communities and society (Freeman,

Harrison, Wicks, Parmar, & De Colle, 2010). Corporate social responsibilities or CSR does not only require an ethical management of wealth but also a corresponding moral duty that ensures the well-being of the general population (Werther & Chandler, 2011).

Stakeholder theory is not complete in the absence of CSR from business organizations (Russo & Pirrini, 2010). CSR used to be limited to the social contract between corporations and the communities (Hanlon, 2011). Business enterprises have since evolved to adapt to the economic, financial, and ethical use of profit for community development and national progress (Ruf, Muralidhar, Brown, Janney, & Paul, 2001). At the helm of CSR are managers tasked to implement corporate policy (Shum & Yam, 2011). With the use of wealth, power, and authority, decision makers in the corporate environment are now leaders of humanity and society (Costa & Menichini, 2013). CSR changes the relationship of for-profit corporations with their clients, coming from simply being suppliers of products and/or services to that of builders, ethical and moral standard bearers, and entities that uses profit and wealth for the common good (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010).

Definition of Terms

The following are definitions of terms and phrases used in this study:

Corporate social responsibility: is the continuing commitment by businesses' leaders to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society

at large (Sims, 2009). CSR is the strategy through which a company's leadership addresses pressure from internal and external stakeholders. Both positive and negative actions and decisions affect the reputation and continued viability of a company. The voluntary action taken on behalf of the company to attend to the concerns and pressures of these stakeholders consequently improve upon the value and reputation of the company (Jackson & Apostolakou, 2010).

Stakeholder management: is the management of stakeholders in such a way as to create sustainable value for both the organization and stakeholders alike. Within the confines of CSR, stakeholder management is concerned with the generation of social value through cooperative efforts with stakeholders (Pies, Hielscher, & Beckmann, 2010).

Assumptions, Limitations, and Delimitations

Assumptions, limitations, and delimitations are necessary in research to ensure the validity and reliability of the study. Without assumptions, limitations, and delimitations, the validity and reliability of a study is in doubt. I discussed the assumptions, limitations, and delimitations to show the validity and reliability of my study.

Assumptions

In research, assumptions are not part of what is being tested (Gravetter & Forzano, 2011). I assumed that participants were honest and open about their interests, including their participation in social and ethical company activities. I also assumed that

leaders knew or may have cared somewhat about this organization's CSR initiatives, and understood the referenced basic activities or programs regarding CSR. There was no accounting of negative influence from management or any other external party.

I also assumed that there was some value in approaching the research from an insider's perspective. Because of my position as a leader of this organization (described further in the *Role of the Researcher* section below), the possibility of a true holistic perspective emerged in a more profound manner through the interview process.

Participants engaged in their own vernacular, unhindered by issues of translation.

Increased access to personnel and corporate information within the organization was one of the central assumptions of the study. Coworkers felt more comfortable to speak their truths, and ably articulated perspectives on the company's CSR policies perhaps more richly than they would with an outside researcher. My position in the organization, in relation to participants, constituted both a major strength and raised some unavoidable limitations and delimitations.

Limitations

Limitations are constraints faced during collection of the data that are beyond the control of the researcher (Patton & Patton, 2010). With interviews, member checking, and triangulation of the data, participants may not entirely reveal their ideas about CSR and the company's CSR policies. However, bracketing interviews reduced or mitigated the loose variety of interpretations (Fischer, 2009; Tufford & Newman, 2012).

Generalization was another issue based on the level of intimacy I maintained with interview subjects. Generalization in qualitative research refers to the tendency to draw conclusions based on suppositions that fail to provide reasonably sufficient inductive reasoning (Vasilachis de Gialdino, 2009). Generalization is necessary for qualitative research, insofar as it yielded testable foundations for theory formulation based on specific observations (Vasilachis de Gialdino, 2009).

Delimitations

Delimitations in the research are decisions made by the researcher to know the boundaries of the study (Silverman, 2009). I confined the study by concentrating on a single department of the Fortune 500 organization. Moustakas (1994) stated that studies about groups are observations of what directly occurs inside and outside an environment. The participants all worked in one building as a single department. The transferability of the research results may not be possible if done outside of the research setting.

Significance of the Study

The significance of the research included, but was not limited to, direct and indirect applications of CSR currently relevant as contributions to the Fortune 500 organization's business practices. Information technology companies are at the forefront of CSR initiatives programs all over the world (Weber, 2012). Though corporations use International Organization for Standardization (ISO) standards to benchmark CSR, the

interplay of CSR and leadership in an IT corporation needs further research (Garre-Rubio, García-Barriocanal, Siakas, Sicilia, Koinig, Messnarz, et al., 2012).

Contributions to Business Practice

Strategies were provided as an important resource to corporate management, by suggesting guidelines for managing and integrating leaders into CSR planning and implementation. Presented to the organization, data results become management tools as well as effective, productive, and profitable decision-making instruments used by an organization's leaders to integrate and coordinate CSR (Tziner, Bar, Oren, & Kadosh, 2011).

Implications for Social Change

By modeling dialogue and forwarding results to relevant parties, the study encourages corporate managers to engage in different forms of communications with leaders. Practices of dialogue help managers tailor CSR activities according to leader-driven goals and values, thereby increasing leader buy-in for existing corporate initiatives. CSR programs may become more effective and have a greater impact on the leaders and staff of this organization, along with other tech companies. This case study is a model for other organizations as well, including, but not limited to, small- and medium-scale businesses, nonprofits, and start-ups. Researchers, students, and advocates of social responsibility may also apply parts of the study, or take it as a whole, to create new, dynamic, and evolving theories and practices of CSR.

A Review of the Professional and Academic Literature

To ensure the relevance and contribution of this study, I used JSTOR, EBSCOhost, and Google Scholar to access academic literature. I focused on corporate social responsibility combined with the terms: *leader*, *financial performance*, and *international interviews*. I also consulted seminal works on qualitative research interview techniques and the origins of CSR concepts and research.

CSR Concepts and Theories

There are a significant number of concepts and theories related to CSR. Fifka (2009) offered a more commonly accepted underlying conceptual framework and theory behind CSR. This conception of CSR links it directly to business. According to Fifka (2009), CSR is the economic and legal obligation, in addition to the voluntary responsibilities of a company's leadership, to participate in the social development of the communities within which they operate. In addition to this, the company would also operate within the confines of resource limitations in the area while also operating well within the confines of their underlying business strategies. Russo and Pirrini (2010) proposed a novel conception of CSR that underlines the importance of the stakeholder model, with stakeholders viewed as influencing CSR. The companies' leaders are responsible for, and tasked with, building relationships with their stakeholders who are more complex and effectively in line with CSR-related activities.

Berete (2011) examined various research studies to determine the relationship between corporate social responsibility and financial performance. Kahn (1990) urged researchers to develop an agenda for business ethics research, emphasizing that such ethics reveal the reality of organizational life and would rationalize that life. In order to do so, he charged researchers to empathize and align with business practitioners, rather than against them. As a result, Kahn predicted that the knowledge produced by researchers would more directly affect ethical theory and practice within organizations.

The advocacy in place related to corporate social responsibility is steadily increasing in the modern environment, and thus the societal demand to participate in CSR-related activities is rising as well (Selsky & Parker, 2010). Stakeholders within and outside organizations are mounting pressure upon companies' leaders to pursue socially responsible corporate activities (Shum & Yam, 2011). However, a lack of clarity related to the definition and the theoretical underpinnings of CSR have created differing opinions on corporate responsibilities to society (Berete, 2011).

Garriga and Mele (2004) mentioned four main types of CSR theories: (a) instrumental theories, (b) ethical theories, (c) integrative theories, and (d) political theories. Theories that revolve around the political element of CSR are focused on the power of corporations' leaders to exercise social responsibility (Okoye, 2009). Instrumental theories support the perception, as advanced by Friedman and Schwartz (1970), that corporations are instruments that generate profits. The integrative theories

concerning CSR focus upon the assimilation of social demands in the operations of businesses in conjunction with ethical theories concerned with proper conduct related to society within business activity (Okoye, 2009).

The theory and conceptual framework surrounding CSR has been evolving for some time. Bowen (1953) posited that CSR is composed of the policies, decisions, and actions that parallel the goals and values present within society. Votaw (1972) posited that CSR may mean a variety of things, including the following: (a) socially responsible behavior from an ethical perspective; (b) legal responsibility or liability; (c) social consciousness; (d) charity; (e) legitimacy in the context of being valid or belonging; and (d) finally, the duty of imposing higher standards of behavior upon business people, as opposed to general members of society.

Researchers can gain knowledge from leaders in an organization when the leaders can articulate concepts about corporate social responsibility between and among leaders' perspectives. This goal is in accordance with the research conducted by Russo and Pirrini (2010) who advanced the importance of stakeholders, leaders included, upon the CSR of an organization. The goal is to inform this and other corporations' leadership of strategies that have the potential for utilization, in the hopes of encouraging leaders to buy in, and contribute to, the success of their organizations' CSR programs.

The conversations about social responsibility within the organization mean more than the ordinary approach on the subject of CSR because the Fortune 500 organization's

leaders, located on the east coast of the United States, provide unique and comprehensive first-hand information on the highest echelons of corporate leadership. The communications within the organization are examples of the frank dialogue each company should be having with its leaders in engaging their social sensibilities in the overall deployment of the CSR program. How much and up to what extent dialogues about CSR take place leaves much for research. Leaders usually implement CSR arbitrarily (Sarkar & Searcy, 2016). Clear communications between and among leaders help develop better corporate strategies (Norzailan, Yusof, & Othman, 2016).

Often, the conversations that corporate managers have about ethics happen only after a crisis or public scandal, and too often occur only with the external public (Stückelberger, 2009). Conversely, avoiding a crisis, initially with leaders and then with research, shows the connections with the CSR program's success (Harrington, 2011; Izquierdo & Vicedo, 2012; Uccello, 2009). The dialogue about ethics, Stückelberger (2009) proposed, characterizes freedom, equality, and participation, undertaken by leaders of any corporation who take social responsibility seriously. Conversations about ethics, for the most part, have not been taking place in the corporate world (Buur, & Larsen, 2010; Coleman, Kugler, Mitchinson, & Foster, 2013). Leaders are left in a passive role, to judge and to decide how to implement whatever CSR actions management delegates, and to judge the company's authenticity by how efficiently those plans are executed. Managers, however, should want their leaders' buy-in, and

interviews about CSR gathered from within a well-regarded, socially responsible corporation, may help managers better understand how to obtain it.

Much of the literature on CSR acknowledges that unclear motives characterize many CSR programs. However, no assumptions exist regarding specific individual leader's motivations for embracing or rejecting CSR. In many cases, leaders simply prefer to work for an organization that is working to improve the world around them. The dialogue about CSR, however, is undertaken, not just to make these motives clearer to the researcher but similarly with the participants. Clear CSR motives, or a specific social agenda maintained by leaders, would have specific consequences regarding levels of buy-in with the organization. Landry and Vandenberghe (2009) posited that dialogues help people progress in their internal conversations, through which they develop moral principles and clarify ethical stances. Managers can mimic or cite models when engaging leaders around CSR goals, leading to better leader engagement with CSR, morale, and with overall company goals. Turker (2009) concluded that CSR within an organization, in turn, increases the level of organizational commitment on behalf of leaders.

Will and Hielscher (2013) comprehensively covered the key-related concepts. CSR, according to Will and Hielscher, is concerned with management of reputation, management of risks, management of innovation, human resource management, customer relationship management, and other management areas including controlling and compliance. According to the well-known definition advanced by Carroll in 1979, the

social responsibility of business includes the economic, legal, ethical, and discretionary expectations that society has of organizations (Turker, 2009). McGuire (1963) posited that CSR was largely concerned with the responsibilities of organizations beyond their economic and legal obligations.

There are four primary theories related to CSR, as identified by Garriga and Mele (2004). These are integrative theories, ethical theories, instrumental theories, and political theories. The integrative theories are concerned with the assimilation of social demands into the operations of a business. The advocacy of responsibly exercising corporate power in society reflects political theories. Friedman and Schwartz (1970) advanced the instrumental theory, finding the corporation to be a profit-generating instrument. The ethical theories focus on the importance of doing the right thing in relation to society (Okoye, 2009). Pies, Hielscher, and Beckmanns's (2010) theory on corporate social responsibility posited the necessity of organizations to create sustainable value for all of their stakeholders, which includes the interests of the company and society, at large. The connection and link to the study of CSR concepts and theories come from leaders interpreting their choices for the organization and society.

Impact of CSR

Many publicized studies reveal the impact of CSR on organizations that implement related human resources and corporate policies. Allouche and Laroche (2005) assessed 82 empirical studies concerned with CSR. They found that corporate social

performance produces a positive impact on the financial performance of a corporation. The reputation element of CSR is the most influential and noted benefit produced from such efforts. Results of the study suggest that CSR is more influential on subjective rather than quantitative measures, and market indicators such as stock market returns rather than accounting-based parameters (Allouche & Laroche, 2005).

Orlitzky et al. (2003) considered 52 empirical studies revolving around CSR and found that most studies reported a positive and significant correlation between corporate social responsibility and corporate financial performance. Again, the link between CSR/CSP and corporate financial performance was highlighted and found to be profitable as it serves to minimize business scandals, or mitigate the negative reputation that may be created by them (Orlitzky et al.). The impact of CSR on leaders are not always similar or coordinated, leading to varying interpretations.

The State of CSR Research

In general, CSR research has grown in response to high-profile scandals, federal regulations, and an increase of ethical and sustainable business practices. Increased attention to CSR has resulted in an overall improvement of the ethics of organizations since 1999, with unethical behaviors dropping steadily between 2004 and 2008 (Kaptein, 2010; Stückelberger, 2009). Even so, the exact definition of CSR remains elusive (Freeman & Hasnaoui, 2011; Lindgreen, Swaen, & Johnston, 2009; Shum & Yam, 2011;

Turker, 2009), and embrace of CSR has developed at an uneven rate across industries and cultural contexts (Matten & Moon, 2008; Robertson, 2009).

Researchers have identified that corporations engage in social responsibility practices for a variety of reasons and have set out to delineate these motivations (Brønn & Vidaver-Cohen, 2009; Park-Poaps & Rees, 2010). Because of the variety of definitions, motivations, levels of engagement and contextual expectations around CSR, corporations eventually determine their own standards and metrics for measuring and reporting on CSR (Panayiotou, Aravossis, & Moschou, 2009). A negative incentive to clarify CSR measurement is pervasive, as managers may more easily persuade investors with CSR data that is unclear (Aras & Crowther, 2009).

Further complicating matters, researchers have identified differing applicability of CSR standards and expectations to different company departments or industries. CSR looks different if applied to IT (Harmon, & Demirkan, 2011); PR/marketing (Ki & Kim, 2010); purchasing (Vörösmarty, Dobos, & Tátrai, 2011), accounting/financial reporting (Tilt, 2010), privacy practices (Pollach, 2010), or product design (Boehe & Barin Cruz, 2010).

Supply chain management has emerged as one central area where companies can have significant social and environmental impact, especially multinational corporations (Andersen & Skjoett-Larsen, 2009; Gimenez & Sierra, 2012; Park-Poaps & Rees, 2010; Tsoi, 2010; Whatling, Hedges, Brown, & Fermor, 2010). Nevertheless, researchers who

surveyed 500 managers, intending to show an alignment between industry and motivation to participate in CSR, only found a weak connection between retail sales and consumer pressure (Brønn & Vidaver-Cohen, 2009). These conclusions both complicate and create CSR options for complex, multinational corporations. The state of CSR research leaves leaders with what is known and documented in the past, because research and development in CSR is very limited.

International CSR

When planning and implementing CSR activities in different national contexts, multinational corporations developing models for CSR need to take into consideration the unique circumstances of developing economies in different parts of the world (Ubus & Alas, 2009). Researchers such as Robertson (2009) proposed institutional factors to watch in developing CSR programs, such as ownership structure, corporate governance, the openness of the economy, and the role of society. Many researchers have attended to these various elements when conducting CSR studies in varied national contexts such as China (Ubus & Alas, 2009), Egypt (Salama, 2009), the European Union (Crane, Matten, & Moon, 2010; McGee, Tyler, Tarangelo, & Igoe, 2008), Germany (Berthoin Antal, Oppen, & Sobczak, 2009), the United Arab Emirates (Goby & Nickerson, 2012), and many others. Among the differences to account for in studying CSR in varying national contexts is whether CSR is an explicit added function of business, as is more appropriate

in countries like the United States, or whether it may be embedded in other implicit cultural styles (Matten & Moon, 2008).

Authors of two studies identified that governmental initiatives meant to benefit CSR have a neutral effect or no effect (Turker, 2009), while others found that social norms or traditions can lead to an embrace of CSR practices (Kim & Kim, 2010). In general, the research available on CSR is more rich and complex when the context of the study is a developed nation and more focused on elementary concepts when developing countries are studied (Robertson & Athanassiou, 2009). Some researchers conclude from the complexity of international CSR research that the field will never be able to generalize across countries (Bardy, Drew, & Kennedy, 2012). However, others are tackling the task, suggesting that the implementation of CSR across national lines needs to take into account the strong country-of-origin biases that show up in CSR reporting (Beckman, Colwell, & Cunningham, 2009). Researchers undertaking the task suggest there is room to develop international definitions and standards to ensure quality of policies, benchmarks, and self-reporting (Fortanier, Kolk, & Pinkse, 2011).

Standardized or uniform CSR policies and guidelines are relevant especially to multinational corporations, specifically, the Fortune 500 organization studied in this research. While corporate citizenship in general has been taken to imply corporate responsibility to society (Schwartz, 2011), researchers have also echoed what may be a more generally held sentiment: the massive size of the world's largest multinational

corporations gives them a greater social responsibility compared with companies from the past (Maak, 2009). This responsibility is borne both on the effects of direct business decisions, such as in supply-chain management (Andersen & Skjoett-Larsen, 2009), and in introducing and modeling socially responsible values and practices. A study of Chilean corporations, for example, revealed that multinational companies and nongovernmental organizations are the primary drivers of CSR practices there (Beckman, Colwell, & Cunningham, 2009). They observed that multinationals imported experiences and beliefs about CSR practices from other countries. The influence of multinationals' CSR practices is also raising the bar for small- and medium-sized enterprises in varying contexts (Jamali, Zanhour, & Keshishian, 2009). One of the dangers of all of this influence that researchers have observed, however, is that multinationals may apply CSR practices unevenly in the different countries in which they operate (Jackson & Apostolakou, 2010).

The application of CSR expectations in developing countries can lag behind the same corporations' expectations in developed countries partly because the quick and transparent financial and other reporting practices essential for CSR benchmark calculations may not be established habits there (McGee et al., 2008). This puts multinational corporations in something of a bind, as the poor inhabitants of developing countries not only have the greatest need for economic development, because they will

also be the next wave of customers. The effort of implementing credible CSR in these difficult contexts is a high-stakes endeavor (Hahn, 2009).

Another consideration for multinationals seeking to implement CSR across their operations is the influence of unions on industry in different parts of the world. Traditionally, unions have exerted some measure of social accountability on corporations. Therefore, established anti-union campaigns, formerly seen as good for business, may now be at odds with a company's broader CSR goals and the image it seeks to portray to the international community (Egels-Zandén, 2009). Multinationals must also deal with the cultural expectations around business present where they attempt to operate and establish CSR practices. One study of Hong Kong and Chinese business hubs revealed that corporations are potentially more attractive partners on the international scale when regional partnerships encourage voluntary efforts rather than enforced expectations (Tsoi, 2010). The variations between cultural and national contexts, as well as industry and departmental differences, are probable considerations by multinational companies attempting to design CSR programs.

Strategies for CSR Implementation

A number of authors have published studies that have made strategy recommendations for companies to successfully implement CSR programs from within. Often, partnerships are suggested. Selsky and Parker (2010) argued for cross-sector partnerships and manager collaboration but failed to address the potential challenges of

these initiatives within multi-national contexts. Seitanidi, Koufopoulos, and Palmer (2010) dug deeper into cross-sector partnerships and were able to identify predictive trends and even cases when partnerships turned out to be detrimental. However, they failed to create real-world distinctions in partnership types based on business size and scope. Similarly, another author suggested that open communication among managers in the initial design stages of partnerships will yield the best results (Seitanidi & Crane, 2009), but this approach did not sufficiently focus on the agency of corporation leadership in driving both CSR and the terms of partnerships.

Studies that focus on leadership often do so at the neglect of other salient factors (Cox, 2009). Godos-Díez, Fernández-Gago, and Martínez-Campillo (2011), for example, argued that the link between the socially responsible corporation and the socially responsible manager is paramount because of the potential sacrifices that occasionally must be made in the name of strong social performance – sacrifices that only a CEO can make. Leadership, while it is a crucial factor in driving CSR standards for a corporation, cannot alone influence practices across the organization.

Therefore, many studies have addressed internal codes of ethics or compliance standards as the bearers of good CSR management practices throughout a corporation. Kolodinsky, Madden, Zisk, and Henkel (2010) advocated that, before hiring decisions are made, job candidates should be evaluated for qualities of ethical idealism, which was the only ethical stance found to correlate positively with social responsibility. This approach,

however, does not seem feasible for all hiring decisions to be made in a company.

Hemphill and Lillevik (2011) argued instead for implementing a moral values statement throughout companies, and proposed an example they title *The Global Economic Ethic Manifesto*.

Kaptein (2011) examined the imposition of corporate codes of conduct. A variation on codes of conduct may indeed become effective and more commonplace in corporations but, by itself, is insufficient for measureable CSR results. More tangibly, compliance strategies as a vehicle for self-regulation have been articulated by a number of authors as more realistic. Roberts (2009) saw compliance as reducing the pressure to implement integrity-based programs by lowering ethical expectations. Rossi (2010) viewed compliance strategies as closely aligned with the health and resilience of the organization, including productivity and leader satisfaction.

For some, internally enforced CSR accountability strategies are less favorable than more broadly applied, external measures. Fortanier, Kolk, and Pinkse (2011), for example, concluded that international definitions and standards are necessary to ensure quality of policies, benchmarks, and self-reporting. Chen and Bouvain (2009), however, in looking at application of the Global Reporting Initiative and the UN Global Compact in the USA, UK, Australia, and Germany, concluded that disparate and unreliable reporting and elective membership result in only incremental gains.

A robust CSR program may indeed incorporate elements of leadership, ethics codes, compliance standards, and external accountability. Another set of researchers also looked at the influence of leaders on the success of CSR programs.

Leader-centered Approaches to CSR Management

Tilt (2010) examined accounting professionals following scandals and during the global financial crisis, and illuminated the way non-executive leaders straddled the line between corporate and non-corporate stakeholders in a company. Accounting professionals, in being accountable to external professional standards of conduct, act on behalf of society and of their employer, as well. This dynamic is becoming increasingly true for leaders in general. Leaders may embrace or reject a corporation's CSR efforts, just as customers may (Turker, 2009). Leader retention is related to social performance (Holder-Webb, Cohen, Nath, & Wood, 2009). Further, leaders act from deep psychological needs when they make evaluations regarding their employers' integrity in proclaiming CSR goals (Rupp, Ganapathi, Aguilera, & Williams, 2006). When evaluations of their company's CSR practices are positive, leaders improve their work experience and performance (Valentine & Fleischman, 2008).

Hansen, Dunford, Boss, Boss, and Angermeier (2011) looked at this leader-employer dynamic in terms of trust, and observed that stakeholders, including leaders, trust organizations based upon their assessment of the organizations' ethics and values. In this regard, CSR programs can either stimulate or undermine leader trust, depending

on leaders' evaluations of the company's integrity around CSR. For reasons such as these, (O'Donohue & Nelson, 2009) encouraged managers to take a long-range approach to ethical protocols such as CSR, in order to develop a 'psychological contract' with their reports. Different from the literature that focuses on leadership's influence on CSR success, an leader-centered approach to CSR acknowledges the leaders' power to witness and influence a company's CSR program, in what amounts to a bottom-up consideration in corporate social responsibility planning (Nord & Fuller, 2009).

Elçi and Alpkın (2009) explained that managers play a crucial role in shaping leaders' CSR perceptions. Leaders who perceive that their managers are committed to ethical conduct frequently believe in the prevalence of fair and ethic treatment. Interestingly, Elçi and Alpkın found that self-interest undermines work satisfaction while team interest, social responsibility, and professional codes had a positive influence. Creating an overall ethical climate can pay multiple dividends in the success of a company, both in CSR and beyond, including boosting morale and reducing leader conflicts (Bulutlar & Öz, 2009). As would be expected, pursuing managerial buy-in is also important to stimulate managers and regard CSR practices as a worthwhile altruistic endeavor rather than a necessary evil (Hine & Preuss, 2009). However, many managers fail to grasp CSR practices until they see the clear financial returns (McGee et al., 2008).

While it may not be obvious right away, securing leader buy-in to a firm's CSR program, like many aspects of CSR, does pay dividends (Ruf, Muralidhar, Brown,

Janney, & Paul, 2001). Ali, Rehman, Yousaf, and Zia (2010) found significantly positive correlations between CSR actions, leader organizational commitment, and organizational performance. Meeting leaders' needs around CSR may be an opportunity for synergistic value creation through which companies can build competitive advantage (Carroll & Shabana, 2010). Institutional embracement of an overall ethics policies including CSR can help avoid costly leader legal violations that have brought many companies down in the recent years (Gilley, Robertson, & Mazur, 2010). Leaders who have taken the CSR message seriously may better identify opportunities for product differentiation and innovation inherent in CSR that impact the bottom line (Boehe & Barin Cruz, 2010). In addition, a strongly perceived ethical climate increases accuracy of progress reports, helping managers avoid the cost of unexpected setbacks (Smith, Thompson, & Iacovou, 2009).

CSR at a Fortune 500 Organization

This organization received ample positive attention for its strong CSR program, which as described above is no small feat for a multinational company. Aside from industry accolades and media praise, this organization has also been cited in the research literature as an example of successful CSR initiatives. The company is recognized for stand-out CSR partnerships (Seitanidi & Crane, 2009) and privacy practices (Pollach, 2010). Additionally, policies such as instituting a Chief Ethics Officer, a whistleblower hotline, and tone-at-the-top guidelines (Tran, 2010), as well as codes of conduct

throughout all levels of management, shareholders, and contractors (Singh, 2011), and leveraging strong CSR performance into marketing success (Reverte, 2009), are all well-researched and connected to CSR.

CSR and Education

Harrington (2011) tracked the rise in popularity of CSR and its role in transforming the multinational corporation into a global institution. CSR is a consequence of this alliance to further cause of the profit motive. The benefits have not only accrued to the community but to labor rights and wages, as well. As the global economy grew, so did the need for a concerted effort to protect the economy and achieve sustainability in all aspects of business. Concerning developing countries, the industries found therein are deriving their knowledge about CSR from the experiences of the corporate giants. Information and data from multinationals are adapted to local and cultural environments that suit the context for profitability, creating a thriving hierarchy of supply and demand made healthy by the network of industries, workers, consumers, suppliers, and markets that make up the global economy. CSR, along with ethics, values, and of course profit, is what binds this integrated and complex network.

Usunier, Furrer, and Furrer-Perrinjaquet (2011) found a prevalence of universal values and constants among multinational corporations that practice CSR, ranging across cultures and societies within several countries. The adaptability and flexibility of CSR is also studied, and the authors state that the mother company sets the tone for the overall

success of the programs and concepts. There exists within the realm of CSR a belief that decision makers who do not produce or service for the benefit of society or the community will hardly persist in implementing CSR according to public expectation. In other words, if profit is not for the welfare of society neglect of CSR occurs. If profit brings beneficial change to society, CSR is present and strong.

Persons (2012) revealed the importance of CSR in the learning environment. By introducing the students to ethical and sustainable practices, corporations and organizations can mold leaders of the future who have more contributions and involvement in the community. The author asserts the contribution of CSR in business strategy and looks at a curriculum rich in case studies and actual scenarios of real-world corporations. By laying the groundwork at this early stage, CSR is no longer a fad for some groups and instead ends up as a mainstream course of study for a holistic education.

Villagra and Lopez (2013) studied the relationship between social demands and social responsibilities. The authors concluded the learning process by which brands, during their marketing and developmental stages, have adapted to the needs of the market without having to sacrifice or neglect corporate goals and ideals. These approaches are unique and not uniform. Entire industries do not have a universal approach to CSR that is wholly accepted. Instead, companies represent a product ideal that they shape and mold according to customer demands and public expectations. The resulting strategic

significance to corporate revenues reflects the correlation between responsibility and sustainability, no matter how individual corporations define their CSR approaches.

CSR in Other Industries

Johnová (2011) viewed the rise of Czech telecommunications providers, Vodafone, Telefónica O2, and T -- Mobile as the introduction of CSR into this area of the European market. Although each company has its own unique approach to CSR, the national ideal to provide good business values and practices to their customer businesses binds the business together. However, the unique performance and the diversity of the individual company's businesses make it difficult to standardize evaluations. Complexity is a continuing challenge for CSR and a positive seeker of change that demands a lot from public and private stakeholders. In its most impressive state, CSR becomes an effective tool for development and progress when it finds a constant reason for change. CSR does not remain passive or dormant and is an active part of telecommunications technology as the evolution of hardware and software.

Kornfeldová (2011) examined CSR in the context of the public sector concerning equal opportunities for employment. The author presents the role of CSR in internal development but reveals the reminder that such concepts and practices are not impositions. In the absence of consent from leaders, CSR is nothing but an ideal that is elusive and alien. In similar fashion to equal rights and equal opportunities, CSR becomes a tool for change learned only after the implementation of principles and

guidelines. There is no culture in itself if there is no documentation and the unshared atmosphere permeates if only a certain sector of an organization embraces its merits. The public sector, therefore, has a lot of catching up to do compared to the CSR practices of the private sector.

Sungwon and Tai-Hing (2013) looked at the duality of corporate social responsibility coming from the alcoholic beverage industry. On one side, there is the image of the relaxing and devil-may-care person who wants to enjoy life to the fullest. Conversely, there is the statement to drink responsibly; creating an implied cap on consumption that is based on the subjective prerogative of a drinker. However defined or practiced, the industry needs to balance corporate social responsibility perhaps more than any other concern in the market. There are no expectations of leaders to abide by what their marketing arm professes to do. This detachment from CSR is not persistent in the computer industry, as far as this organization is concerned.

Aaron (2012) studied the Memorandum of Understanding (GMoU) by Chevron and Shell on sustainable community development in several sites within Nigeria's oil belt. Here, the author finds the frustrations between aspirations and realities as the corporations try to impose their desired changes while the state persists in its antiquated ways. Without the resources coming from the government, society expects corporations to shoulder the costs and responsibilities of achieving the desired changes. With the help of the government, bureaucracies and corruption saddle the corporation, characteristic of

developing nations hoping to squeeze out more from the private sector. In what is probably one of the most transparent case studies of CSR in the developing world, the oil giants create entire departments within their firms just to deal with the public perspective and the expectations of the community.

Andrews (2013) presented another case study of the time-tested battleground for CSR, where oil fields constructed in an African nation feed the addiction of the western world on fossil fuel, but fail to uplift the lives of those working for, or located within the vicinity of, a multinational corporation. Workers for this business probably have CSR as the last thing on their mind, not to mention any concerns for the environment, as they are busy with the pumping of oil from the ground all throughout their workday. Thus, a department or group within the oil company that has nothing to do with the oil production itself relegates CSR or its portrayal with the community. The result creates the image of CSR. Whatever is actually processed or committed comes as pre-packaged and pre-ordained duty to the local community. CSR, in this case, is a consequence of profit and a cost to ensure the continued supply of oil.

Vitthal and Ashokrao (2013) studied the role of CSR in a business outsourcing company, Infosys, operating in India. The authors found that development comes because of CSR, and it seems embedded in an industry that thrives not only in providing information but also in quality customer service. In this situation, CSR is an essential element of operations not detachable from the day-to-day operations and ordinary

administration and functions of a service-oriented company. Both CSR and service are inalienable from one another. Failure of the company looms in the horizon if the sacrifice of one level of excellence occurs for any reason whatsoever. This connotes a devotion to the community coming from the business outsourcing industry.

Corbett and Kappagoda (2013) examined the significance of the effects of medical care with corporate social responsibility. As in most cases of any service-oriented industry, the welfare of the community is part of the duties and tasks committed by health care providers. CSR, as it shows, is an after effect of clinical and hospital services that create a healthier environment for most of the population of the city. By integrating CSR into medical and health services, medical facilities have been able to cut costs and have reduced risk factors that arise from some uninformed members of the community. Surprisingly, health care facilities have no accountability when it comes to CSR and yet they do so without regard for profit.

Krzyzanowska (2013) studied the logistics company, DB Shenker, and determined the methods by which the business approached CSR. The author found that there was a duality of the meaning within the organization. The younger leaders saw CSR as a duty to society and a devotion to the environment, while the older workers only deemed it as the accountability to the consumers and government regulations. The consequent mix of CSR views led to the usual perceptions of the internal-external mix along with the conservative-liberal debate. None of these perspectives can function on its

own, as the firm has a more dynamic approach to the changes coming from goals and objectives. Although the study hardly mentioned cultural traits, the workers see CSR as predominantly a commitment to the community, the environment, and the personnel. Servicing the market, surprisingly, is last on the list.

CSR and Technology

Pavitt (2012) tracked the history and development of Web 2.0 and its influence on CSR through default and constant feedback mechanisms of the social media platform. This is crowdsourcing at its best where the users and developers exchange observations and ideas on how to make the system better, and at the same time there is self-policing where the users restrain and inhibit unethical behavior. Technology has played an immense role in making sure that CSR becomes a burgeoning social contract that is observed and maintained at all times. Transparency and accountability is not exclusive for a select group. Best practices are universal without any regard to political borders, economic disparities, or cultural differences. As such, businesses also have to conform according to their consumers' ideas about CSR. Non-profit organizations uphold it to enhance not only their image but also their functions.

Garre-Rubio, García-Barriocanal, Siakas, Sicilia, Koinig, Messnarz, and Clarke (2012) cited the importance of the ISO 26000 standard as a benchmark for CSR. Electronic and computer manufacturing companies have a more active role in the development and progress of sustainability. This arises from the interconnectedness

brought about by the internet and social networks that come along with it. The shared mentality of the agents contributes to a culture that spreads all throughout the manufacturing, marketing, servicing, and upgrading sectors, making for a vibrant exchange of ideas on how to make better the achievements of the past, present and future. Technology is the key to the sustainability of CSR, as users and purveyors continue to pursue and implement sophisticated and innovative means to realize their goals.

Weber (2012) stated that CSR is a fad that seemed to arise from the IT industry and it is here to stay. The enterprises that have shared standards of manufacturing and marketing have also created shared concepts of how such companies and organizations are accountable to society and their respective communities. By adhering to codes both ethical and professional, IT manufacturers and services have created their own benchmarks independent of political and economic expectations not found and/or provided by states and individuals. The author is optimistic about the role of the IT industry in promoting CSR not only from within but also all throughout the market's threshold.

SMEs

Vázquez-Carrasco and López-Pérez (2013) viewed CSR management with small and medium-sized enterprises (SMEs). They concluded that business decision makers at such a scale are more idiosyncratic than systematic when it comes to CSR. This is due to the unique situation SMEs have concerning their customers and the public as well.

Businesses can disregard certain aspects of CSR as practiced by major corporations, or dispose of them altogether coming from what they see as hurdles to profitability. The spectral definition of CSR exposes the concept as an arbitrary tool for selective services. With the subjects, the authors studied; common terminologies and frameworks of CSR do not seem to apply to mom-and-pop stores who can afford not to serve certain groups or individuals in a community. There are also barriers to CSR at this level that are not present or unacceptable at the corporate level. CSR on a limited and more predictable scale is more personal than professional.

Effiong, Akpan, and Oti (2012) stated that CSR is only a result of profit and wealth creation; without the resources to make CSR work or to promote it, planning, implementing, much less realizing the responsibilities of the corporations to the community cannot take place. There is a symbiotic relationship of sorts where CSR cannot exist without the corporation, and vice versa. Image is the marketing arm of CSR, while the programs implemented to prop up such an image rely on the continued preference of a certain product or service coming from the industry. There are individualized degrees of CSR, relying on the profitability and continued feasibility of businesses to keep it afloat. Fundamentally speaking, CSR is an offshoot of capitalism and the free market economy, not just for the sake of image but also for the sake of survival. Without wealth, CSR cannot hope to manifest itself for an extended duration of time in any form.

CSR Standards and Economic Models

Maltz, Thompson, and Ringold (2011) viewed CSR as models for costs and benefits and calculations for strategic issues. In a measurement of the relative importance of CSR to the firm, the mathematical formulation of its costs should not outweigh the benefits in order for the organization to remain feasible. Managerial decisions shape and mold the concepts, either shaping it to fit desired goals and objectives or molding it to create new milestones. The price of CSR is worthy of being called an investment, and capital along with resources are allocated for and to it. Economic modeling for CSR is not farfetched, and it has been the ideal for a growing number of companies who need to identify the numbers that render such services effective or futile. The long-term effects of CSR are as value-laden functions that can bring more profits to the company.

Rizkallah and Buendía Martínez (2012) investigated the effects of the financial crisis on CSR, presenting alternatives to banks and financial institutions that may work for the short and immediate term but whose sustainability and feasibility in the long term are in question. The 2008 economic debacle left the global economy scrambling for answers about social responsibilities where none existed, and most theories remained untried and untested. Countries proposed solutions that worked in one context, but seemed absurd and radical in another. Companies, in turn, provided solutions that only served to further their own causes without regard for the average consumer or the world

economy, as a whole. The differences bring more light for a need to standardize CSR and make it universally strapped to an international benchmark.

Cruz (2013) viewed the maximization and minimization mix as the prime motive for CSR. The need for standardization has no link with the expectations of the public, as CSR is a marketing scheme that brings in revenues in an indirect manner. The goal is to minimize emissions and waste that may harm the environment and the welfare of consumers. Not implementing CSR, however, brings risks and consequences that will be more costly for the firm in the end. In its present state, CSR is an expression of individual corporate images. There is no commonly shared value except for the preservation of the environment and the protection of the consumer. Corporations do not gauge their performance with others in a systematic way through the implementation of the programs. Thus, the need for a standardized measurement to evaluate the global supply chain network became necessary to create benchmarks for most, if not all, industries.

Persic and Markic (2013) traced the links of CSR with sustainable development and find that corporations often bind both concepts with each other. With their studies in Slovenia, the authors deduced that firms could not continue functioning in a highly competitive global market without viewing actions and decisions that filter down to the community as part of operations. Therefore, CSR and sustainable development have to be present in economic development. Ignoring these concepts will hardly lead to a path

of profitability, not only for the short term but also for the long run. The expectations of the consuming public are harder to satisfy now than ever.

The research of Asif, Searcy, Zutshi, and Fisscher (2013) revealed the varied views on implementing CSR. In one case study, the top-down integration of CSR is a proven, effective, and manageable method. In another case study, the opposite approach or the bottom-up community-related development indicators seem to have the same effect on an organization but through a different way. The research traces the path and concludes that there is no singular method applicable to all organizations. Integrated management systems play a significant role in CSR's implementation. What is required from corporations to achieve the desired goals is to identify the actual needs and goals of the organization itself, without having to rely too much on emulations that often do not work and ineffective.

CSR's Dark Side

Hanlon (2011) shared the idea that CSR is a concoction of the western world out to dominate the global economy, and mentioned that businesses, intergovernmental organizations, non-governmental organizations and governments are coordinating their efforts to manifest CSR in all aspects of industries. The benefits eventually accrue to the western companies' holdings, thereby creating an engineered community of institutions that are all out for the profit motive. For the author, a political and economic agenda is at

the core of the historic drive of neoliberal ideology and unbridled free-markets, ironically controlled by an elite few.

Perhaps, tobacco manufacturing is the industry that tests the most out of CSR, where Mcdaniel and Malone (2012) studied Philip Morris USA's interpretation of the concept. The authors concluded that there was no way for the organization to satisfy the expectations of the public with the knowledge that the peddled products were, and continues to be, unquestionable health hazards. Despite all programs and reinventions of the product and its marketing, tobacco executives had no way to properly define social values and shape them to conform to company values. Nonetheless, cigarettes remain as one of the most profitable industries in the world. Rendered ineffective, useless, and ignored outright, abandonment of CSR comes without any harm to the company's bottom line.

Dorfman, Cheyne, Friedman, Wadud, and Gottlieb (2012) presented the debate that takes place when soda and tobacco manufacturers plan their CSR programs and marketing approach. The companies withstand the worst of a continuously displeased consumer base perpetually subjected to unhealthy products (Dorfman, Cheyne, Friedman, Wadud, & Gottlieb, 2012). In both cases, CSR is nothing but a multi-million campaign to prop up an image (Dorfman, Cheyne, Friedman, Wadud, & Gottlieb, 2012). In reality and actuality, marketing is a misleading information campaign. Nevertheless, the soda industry is comparatively doing better than the tobacco industry, considering that there

are some merits in the beverages while the inhalation of carcinogens is nothing but a self-serving investment to personal destruction (Dorfman, Cheyne, Friedman, Wadud, & Gottlieb, 2012). The industries of soda and tobacco go to show that if companies are willing to spend for an image makeover, it will have the desired results in order to maintain profits.

Bhatia (2012) shared a comparative study that views the range of CSR implementation. Bhatia (2012) found three Chinese corporations and three American corporations from the oil, aviation, and banking industries, and concluded that CSR is nothing but image building and nothing more. Assumptions from in-depth research on the businesses tell of possible findings that will bring the glaring discrepancies between the ideal and the real. Pragmatism is nothing but a concept along with desired achievements not yet realized. As such, the companies set their own standards of CSR without accountability for what was actually committed.

In a global context, CSR continues to be a challenge for many institutions and nations. Branco and Delgado (2012) investigated the effects and influence of the United Nations Global Compact (UNGC), the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises and the Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines in corporations and states. Branco and Delgado (2012) concluded that CSR is not going to work properly if imposed with a tight fist rather than by volunteering along personal fulfillment. A community and its

people must first embrace it before anything can happen. With this study, global institutions follow guidelines to render changes effective. At the same time, an individual who is implementing CSR cannot dictate on his peers and subordinates without expecting half-hearted efforts, as a result (Branco & Delgado, 2012). In some cases, corrupt practices and influence peddling need to take place in order to achieve the desired effects of CSR upon a community (Branco & Delgado, 2012). Thus, the need for guidelines so that firms will not be overzealous with their causes to the detriment of ethics and public trust.

Anner (2012) examined the battle between workers and the firm, and their desire to control the profitability of the company and its long-term viability. On one side, workers band together in unions and cooperatives, to name a few examples, to achieve what they think is the desired goals of CSR implemented by the firm. On the other side are the managers and high-level decision makers who seek to balance profit with social responsibilities, often neglecting the workers and allowing changes to affect wages. In effect, CSR does not often consider the internal strife that takes place within an organization. The community is only determined to provide for itself without regard to the institution that aids or assists it. Societies have expectations, and it stops there, with individual concern not realistically reflecting the collective values or aspirations. CSR thus becomes a destruction tool pulled from all sides by individual, corporate, and societal greed.

Volosevici (2013) looked at the consequences of the recent global financial crisis on corporate CSR. The author asserts there has been a reinterpretation of the concept based on the specific performances of corporations and their stakeholders. In other words, reinterpreted CSR fits the notion of what the public hopes to gain from the economic turmoil that battered the world. Previously, a concept based on a wide array of ideals permeated the business environment but the chaos that began in 2008 led to a growing desire for uniformity and standards in CSR. Corporations used to implement whatever they thought was productive and beneficial without any way of knowing the long-term effects of their perceived CSR. With the stock markets and the financial industry, collusion between and among corporate giants perceived merely to guide the economy actually resulted into a free for all to obtain profit; hiding behind the veil of trying to make human lives better. The bubble burst because decision makers thought it was for protection rather than sheer unbridled exploitation.

Janssen (2013) brought into light a new concept called corporate historical responsibility (CHR), where the achievements of the corporation determined its real effects on society and the environment. The author concludes an evolving pattern of CSR mostly conducive to the needs and aspirations of the times. Context is rich in explaining why firms neglect and ignore public one year, and then turn around the next year in order to salvage its image and business. Responsibility shapes the challenges of the times, and there is no predisposed belief that can predict a better result compared to

what is actually taking place. CSR, in effect, works best as a trial and error method to reform industries. The past, however, is never a fixed gauge to measure the social impact of an organization. Evolution and adaptation bring out the good as well as the bad.

Transition and Summary

In this section, I provided the background and rationale for a study of leader buy-in of CSR strategies in a large multinational environment. The commitment to CSR made by this organization is one of the largest in the world, and the consequences of this relationship on leader attitudes have wide-ranging effects. While emerging research on the subject covers a variety of CSR facets, no researchers have closely examined this organizations' CSR programs at a leader level, or gained access to a significant population of leaders for the purpose of executing a substantial study focusing on leader perceptions regarding a topic such as CSR. Additionally, my study utilized a case study qualitative design, to explore how leader view and implement this organization's CSR strategies within the Enterprise Software Division. In Section 2, I contributed to the literature previously reviewed by examining the principal theories on leaders' relationships to CSR within the context of multinational technology company. The researcher will also outline all parameters of this study, including the details of data collection and analysis.

Section 2: The Project

Section 2 includes the purpose, methodology, and design for data collection and analysis in this study. Explanation of the participants' backgrounds provided the nature of the population sample and revealed the researcher's role in cultivating data. The research was a qualitative case study, as revealed in the results of data collection and analysis. The general business problem is managers charged with deploying CSR strategies do not comprehend how to successfully allocate resources that promote CSR programs in accordance with organizational goals. The specific business problem is some managers of Fortune 500 companies do not have strategies to implement CSR programs that match the goals and objectives of the organization

Purpose Statement

The purpose of this qualitative case study was to explore whether leaders' CSR strategies matched the goals and objectives of the company. As part of this project to investigate this organization's CSR activities, I conducted semistructured interviews with 20 leaders of the New York Enterprise Software Group division of this Fortune 500 organization. Results of the coded interviews revealed themes, which may help explore whether leaders' interpretations of CSR strategies corresponded with the goals and objectives of the company's documented ethical/CSR policies. Thus, recommendations from managers involve and engage leaders in CSR programs.

Following such recommendations may lead to improved morale, productivity, and financial performance. If higher levels of improved morale, productivity, and financial performance are helpful or necessary, higher levels of leader buy-in are also essential. Specific forms of social change are likely to give leaders clearer thoughts about their contributions to society, affecting leader productivity and professional development. The results of the research represent a win-win situation for employers and leaders. As such, the design of the recommendations I include in this study should help improve the overall management of the organization.

Role of the Researcher

I designed the interview questions that revealed the necessary and available information from the participants. In addition, I was solely and entirely responsible for data collection, organization, analysis, and reporting of the actual findings of the research. I was in a unique position as a leader of this organization for nine years, witnessing the complete transition from analogue to digital products over the past decade, along with experiencing the transformation of the organization's corporate culture into a more globalized environment. I also read, saw, and experienced the CSR policies that were introduced and thereafter implemented by the company. With my colleagues, superiors, and subordinates, we all took part in the CSR policies' implementation and realization in our own ways. However, my most important role in this research was to set aside personal perceptions. Avoiding bias during a study is important for the researcher

(Moustakas, 1994). An estimated 200 workers within the global organization are familiar with me, and the participants include a pool of my current and former coworkers, managers, and their associates. While this pre-existing relationship may have influenced results (see the *Limitations* and *Delimitations* sections), it was seen as a potential strength of the research, and the research design was chosen in an attempt to reduce potential bias and take advantage of my unique placement. As stated earlier, I bracketed interviews to reduce or mitigate the loose variety of interpretations. Bracketing interviews is an effective method to determine themes in the data (Fischer, 2009; Tufford & Newman, 2012).

Member checking ensures the accuracy of the information and interpretations from the participants. Member checking verifies the accuracy of coded information (McConnell-Henry, Chapman, & Francis, 2011). To conduct member checking, as researcher, I provided copies of the interpreted data to the participants to verify that the interpretations were correct. Member checking helped validate the contexts of the participants' statements coming from interviews (Goldblatt, Karnieli-Miller, & Neumann, 2011).

Participants

I accessed a pool of potential participants contacted by either phone or email. In person, face-to-face meetings and the use of technology easily facilitated recruitment of participants for a study (Bernard, 2013; Rubin & Rubin, 2012; Yin, 2014). A minimum

tenure of five years and a leadership position at the Fortune 500 organization was the basis of eligibility for all participants. A similar model for the selected sampling process identified candidates who are *information rich*, representing the various demographics of a division or department in a group, including managers, veteran salespersons, rookie salespersons, and other positions (Baxter & Eyles, 2004; Costa & Menichini, 2013; Gravetter & Forzano, 2011). I then invited and selected 20 leaders from the New York Enterprise Software Group division of the Fortune 500 organization to explore whether leaders' CSR strategies matched the goals and objectives of the company. Given the amount of time required for interviewing and analyzing data, a sample size of 20 participants was sufficient for qualitative research. Twenty participants is an adequate number for a sample size in research (Bureau & Andersen, 2014; Fusch & Ness, 2015; Öberseder, Schlegelmilch, & Gruber, 2011).

After getting the Walden University IRB approval, the research process began. The approval number for this study is 03-18-16-0296988. For the strategies to gain access to participants, I sent emails to the selected leaders who expected the formal request to take part in the study. Participants easily correspond to requests if there are established working relationships with the researcher (Moore & Stokes, 2012; Patton & Patton, 2010; Silverman, 2009). The same method of communication allowed for scheduling and arranging the interviews, sharing the background of the study, and giving the informed consent forms. Working relationships are effective for member checking

when used in the research context (Harper & Cole, 2012; Harvey, 2015; Koelsch, 2013). I instructed participants to contact me and ask questions at any time leading up to the interview, but I made sure the research participants did not provide answers before the research proper. Preconditioning of participants and their answers should be avoided (Haahr, Norlyk, & Hall, 2013; Patton & Patton, 2010; Taneja, Taneja, & Gupta, 2011). Using member checking is a major process in case studies (Bernard, 2013; Harper & Cole, 2012; Houghton, Casey, Shaw, & Murphy, 2013). Ensuring the retention of the main concepts throughout a study is essential for obtaining quality data (Cronin, 2014; Gringeri, Barusch, & Cambron, 2013; Vasilachis de Gialdino, 2009).

Research Method and Design

The research method was qualitative using a case study. The use of the qualitative research methods revealed more in-depth understanding of context and situations regarding CSR (Baxter & Jack, 2008; Dasgupta, 2015; Gravetter & Forzano, 2011). A unique dynamic between participants and the various contexts of a corporate environment exists. A researcher using case studies can help reveal unique group dynamics (Cronin, 2014; Moore & Stokes, 2012; Taneja, Taneja, & Gupta, 2011).

Method

I used qualitative methods in this study to uncover whether CSR strategies matched organizational goals of a Fortune 500 organization. The qualitative method helps reveal both the individual and organizational contexts of experiences (Groleau,

Zelkowitz, & Cabral, 2009; Silverman, 2009). Qualitative research involves a more profound understanding of personal and group dynamics (Patton & Patton, 2010). The exploration of interpretations arising from qualitative methods allows for distinctions, variations, or convergences in the overall human experience (Vasilachis de Gialdino, 2009). Though statistics is one way of looking at the relationship of CSR and leadership, a tally sheet cannot fully explain the social milieu of corporations. Thus, I employed interviews based on questions directed toward learning about experiences in order to make recommendations for employers. In a qualitative study, data from interviews are important in revealing human and organizational dynamics (Baxter & Jack, 2008; Gravetter & Forzano, 2011; Randle, Mackay, & Dudley, 2014). Then, I related the data from both sources and triangulated them with official CSR documents from the Fortune 500 organization. Triangulation is a reliable method to check facts and information provided by participants (Carter, Bryant-Lukosius, DiCenso, Blythe, & Neville, 2014; Hoque, Covalleski, & Gooneratne, 2013; Modell, 2015). Qualitative interviews of course result in interpretations of the dynamics of several factors (Brace, 2013).

Burchett, Mayhew, Lavis, and Dobrow (2013) stated that external validity and transferability, achieved through qualitative methods, created a pathway to social change. Vasilachis de Gialdino (2009) stated that qualitative methods are essential in cases in which cognitive interaction and cooperative knowledge are present within a research study, in part because this can lead to valid abstractions from specific observations. In

this study, my level of knowledge with the participants and the organization helped facilitate and gain a unique perspective of the phenomena of CSR policies and performance levels.

A quantitative methods approach was inappropriate for the study because the variety of perspectives on CSR provided a wealth of potential outcomes, and indicated the need for a richer and fuller level of intimacy with subjects. Taneja, Taneja and Gupta (2011) suggested a changing tide toward qualitative designs in studies on CSR. A mixed methods design was unnecessary given the richness of data and analysis obtained using qualitative methods. Urban and Koh (2013) described mixed methods as being helpful only when supplemental data is necessary. Then I used Gravetter & Forzano's (2011) qualitative research approach, which allowed for the collection of in-depth information on interpretations of leaders toward corporate ethics, compliance, and CSR

I utilized semistructured, qualitative interviews, and then I asked each participant the same questions. I gave participants enough time to elaborate on their answers during the interview. Interviews were in person and lasted approximately 30 to 45 minutes. Research interviews between 15 minutes to one hour are the typical durations used in qualitative studies (Gravetter & Forzano, 2011; Panayiotou, Aravossis, & Moschou, 2009; Silverman, 2009).

Research Design

I conducted a qualitative research case study, which is a process that helps expand knowledge about business environments using interpretations of statements and comments from the participants (Almutairi, Gardner, & McCarthy, 2014; Hammond, 2010; Yin, 2012). The case study approach cultivates deep information relevant to the research, ensuring that all responses consider the perspective of the subject. This approach yielded deep personal insights and related them closely to the experience of the individual. Interviews are the results of the consciousness of the participants in their organization (Moustakas, 1994). In addition, more qualitative analysis using documents aided in writing a description of research participants' experiences, allowing for categorizing themes (Finlay, 2009; Patton & Patton, 2010; Reiter & Hammond, 2010). Case studies allow for the in-depth qualitative categorizing and coding of data (Baxter & Jack, 2008; Fischer, 2009; Silverman, 2009).

Case studies are inquiries on the human experiences, focusing on the need to understand the phenomenon perceived by participants (Moustakas, 1994). As opposed to a quantitative approach, the qualitative design is in-depth, with nuanced access to participants' perceptions, and motivations (Burke & Christensen, 2013; Moustakas, 1994). Other qualitative designs, such as ethnography, are unlikely to provide findings that contain the same level of focus. Urban and Koh (2013) described ethnography as entailing data collection devices such as open-ended interviews, personal observations,

and journal entries. In the absence of journal entries, I lacked the structure and focus necessary to arrive at the specific answers I aimed for using ethnography. Grounded theory also did not provide the structure that my current research required, because it was untried with studies involving CSR (Brace, 2013; Fendt & Sachs, 2008; Gravetter & Forzano, 2011).

Data saturation is sufficient when no new information is obtainable (Francis, Johnston, Robertson, Glidewell, Entwistle, Eccles, et al., 2010; Patton & Patton, 2010; Silverman, 2009). From the 20 intended participants, I posited that data saturation is sufficient with 17 participants. For a Fortune 50 corporation, 17 participants represented the gamut of leadership positions from various departments, whose knowledge, understanding, and practice of CSR centered on a common set of policies. Beyond the minimum count of 17 participants, the responses do not result in new data or evidence because CSR and leadership is describable up to a certain point with the same limited number of words. I gathered data that revealed multi-faceted interpretations, approaches, and implementation of the Fortune 500 company's organizational policies. The data consisted of interviews and thereafter triangulated with CSR documents from the Fortune 500 organization. Data triangulation enhanced the qualitative aspect of the research (Gravetter & Forzano, 2011; Patton & Patton, 2010; Silverman, 2009), which was significant after compounded revelations concerning actual CSR implementation.

Population and Sampling

There were 20 participants selected from leaders and former leaders of the Enterprise Software Group Division who handled their respective CSR strategies within the Fortune 500 organization. Qualitative research and random sampling are not complimentary, and there are incentives for purposefully selecting candidates who will represent different sectors and provide richer interview data (Baxter & Eyles, 2004; Gravetter & Forzano, 2011; Randle, Mackay, & Dudley, 2014). For this reason, I used purposeful sampling. An appropriate method to select participants in a case study is purposeful sampling, which is a healthy representation of different members of a group dealing with various responsibilities (Baxter & Jack, 2008; Granot, Brashear, & Motta, 2012; Silverman, 2009).

Similar qualitative studies comprised data sets from 20-25 participants (Öberseder, Schlegelmilch, & Gruber, 2011; Patton & Patton, 2010; Silverman, 2009). I utilized the same number of interviews in this study. Data saturation is determined using the methodology of Francis, Johnston, Robertson, Glidewell, Entwistle, Eccles, and Grimshaw (2010), who posited the feasibility of obtaining sufficient data from 17 participants. The additional three to eight participants with this organization ensured the minimum number of participants was met if some personnel backed out of the research. Exclusivity of opinions does not only come from participants originally selected for a study (Baxter & Jack, 2008). An organization usually has an ample supply of individuals

who can provide data and information for research (Randle, Mackay, & Dudley, 2014; Taneja, Taneja, & Gupta, 2011).

From the pool of contacted leaders, eligible participants were those who willingly signed the informed consent forms and able to meet for an interview for least 30 to 45 minutes. The purposeful sampling resulted in participant selection from at least three different levels of seniority/authority within the company. Selection of participants arises from the need for bracketing, where assumptions by the researcher permits for an assortment of information that can be categorized (Fischer, 2009; Silverman, 2009). Tufford, & Newman, 2012). Purposeful sampling in a case study research targets the quality of data provided by participants instead of the quantity of information (Granot, Brashear, & Motta, 2012; Gravetter & Forzano, 2011; Houghton, Casey, Shaw, & Murphy, 2013). The sampling of participants included consideration for both genders and various ethnic backgrounds and ages, where possible, in order to focus results on similarities due only to being leaders of this organization, and not from one specific cultural, gender, or generational stratum.

Ethical Research

Qualitative research done with individuals and groups requires upholding ethical research standards (Granot, Brashear, & Motta, 2012; Haahr, Norlyk, & Hall, 2013; Houghton, Casey, Shaw, & Murphy, 2013). The research process began after I obtained the Walden University IRB approval (03-18-16-0296988). Selected individuals who

initially expressed interest to take part in the study received an email from me. The message included a formal request to take part in the study, the purpose and objectives of the study, and the Informed Consent Form that had a description of the ethical guidelines for the research. A researcher's affiliation and familiarity with participants in an organization should not lead to circumvention of ethical standards (Gravetter & Forzano, 2011; Patton & Patton, 2010; Silverman, 2009). Participants read about their right to withdraw from the study at any level without penalty. By simply emailing, calling, or informing me in person, the participant can withdraw from the study. There was zero tolerance for coercion in the study. Without breaching ethical standards, researchers cannot demand information from participants who do not want to provide data (Granot, Brashear, & Motta, 2012; Haahr, Norlyk, & Hall, 2013; Silverman, 2009).

Organizational studies and the use of technology similarly require researchers to follow ethical guidelines (Granot, Brashear, & Motta, 2012; Gravetter & Forzano, 2011; Houghton, Casey, Shaw, & Murphy, 2013). Participants received instructions to contact me with any questions or concerns. Individuals who formally agreed to take part in the study replied via email with a signed Informed Consent Form. I responded by emailing the instructions to send the consent form back after completion. Using passwords for computers and email, as well as the Fortune 500 organization's protocols about communications, the participants and I had a formal understanding that sharing research questions and responses did not take place with other people and/or groups from inside

and outside of the company. With the interviews, I individually coordinated schedules with participants. The interviews took place in a location and time selected by the participants. Each interview lasted from 30 to 45 minutes.

The privacy of the participant is paramount all throughout the research process (Gravetter & Forzano, 2011; Patton & Patton, 2010; Silverman, 2009). Personal details and opinions of participants remained confidential throughout the study. I used a checklist of all participants. After participants returned the consent form, I checked on their name, made a digital copy of the consent and interview forms, and then assigned a number to the documents. With the interviews, I did the audio recording and the consequent transcription. Participants received a copy of their corresponding transcription to review and correct my interpretation of the interview. After each participant returned the reviewed transcription, I similarly made a digital copy and assigned a number to the document. I saved all forms, audio recordings, and interview transcriptions on a password protected file in both my laptop and desktop computers. Coding and password protecting data using computers guarantees a higher level of security, confidentiality, and privacy (Gravetter & Forzano, 2011; Houghton, Casey, Shaw, & Murphy, 2013; Randle, Mackay & Dudley, 2014).

The participants received no material or financial incentives for taking part in the study. All materials obtained from participants in the course of the study, including interview recordings, transcripts, field notes, and consent forms, I kept in a locked file

and secured the computer hard drive. I also stored all files in a temperature-controlled location, kept there for the next five years beyond the submission of the final study in order to protect the rights of the participants. I will destroy the data after a period of five years. Retention and protection of the research data complies with Walden University's guidelines.

Data Collection

The instruments for data collection included the researcher, preset interview questions, CSR documents from the Fortune 500 organization, and technologies such as an audio and a video recorder. Current and former leaders of the Fortune 500 organization who were with the company for at least five years were the participants in this case study of matching CSR strategies with organizational goals. All the respondents resided and worked in the New York City metropolitan area.

Data Collection Instruments

The main data collection instrument for research is the researcher (Gravetter & Forzano, 2011; Patton & Patton, 2010; Silverman, 2009). Aside from the active participation of the researcher, the tools employed for the interviews and the review of CSR documents included the prepared list of questions, a digital voice recorder, a pad of paper and pens for documenting shorthand notes, a laptop and desktop computer, and the relevant computer software. Data collection instruments for interviews and review of documents that involve the researcher and his or her tools are usually similar (Gravetter

& Forzano, 2011; Patton & Patton, 2010; Silverman, 2009). The 20 leaders of the Fortune 500 organization provided their interpretations of CSR. Using stakeholder theory, I tested the knowledge and experiences of the 20 leaders regarding CSR as implemented and practiced by the company. Stakeholder theory is a concept about organizations having responsibilities not only to their employees, managers, and shareholders but also with all members of society (Costa & Menichini, 2013; Matten & Moon, 2008; Taneja, Taneja, & Gupta, 2011).

To get the data, I interviewed the participants, and then compared their responses with official CSR documents from the Fortune 500 organization. For validity and reliability, all interview questions were similar. For accuracy, using member checking, participants reviewed their responses after the transcription of audio recordings from the interviews. Member checking is a way for participants to review and correct the interpretation of the transcribed statements (Harper & Cole, 2012; Harvey, 2015; Panayiotou, Aravossis, & Moschou, 2009). For accuracy, I also instructed the participants to review their responses before sending them back to me. To ensure that CSR documents from the Fortune 500 organization were accurate, I only used the company's website to download the publicly available CSR policies.

I coded and bracketed the results of the interview into themes, and then I triangulated the themes to the CSR documents of the Fortune 500 organization. Bracketing is the process of segregating data into categories based on initial assumptions

about a concept or topic (Fischer, 2009; Granot, Brashear, & Motta, 2012; Tufford & Newman, 2012). Bracketing also allows for the identification of data sets into major themes (Fischer, 2009; Granot, Brashear, & Motta, 2012; Tufford & Newman, 2012). Triangulation is a process of using three sources to verify and or debunk the similarities, relevance, discrepancies, and differences of the data results (Costa & Menichini, 2013; Houghton, Casey, Shaw, & Murphy, 2013; Matten & Moon, 2008).

Data Collection Technique

In a case study, an interview helps explore both the background of the people and their dynamic interactions with their environment (Brace, 2013; Granot, Brashear, & Motta, 2012; Moore & Stokes, 2012). Qualitative and open-ended questions in an interview bring more profound analysis of the members and their organization, and provides specificity on perceptions about a concept or topic (Burke & Christensen, 2013; Given, 2015; Silverman, 2009). I followed interview and protocols to determine whether leaders' CSR strategies matched the goals and objectives of the company. The interviews were in person with semi-structured questions. I recorded interviews using a digital recorder onto a MP3 file, and transcribed the data using the Voice Typing tool in Google Docs. Then I sent the transcriptions to the corresponding participants for them to determine the accuracy of my interpretations. Participants returned the filled out forms via email. To ensure accuracy, I reminded the participants to check their responses and my interpretations before they send it back to me.

With the CSR documents from the Fortune 500 organization, all paraphernalia were available from the company's website. Since I have been with the company for many years, I knew the locations of the CSR documents and downloaded them accordingly.

Triangulating data with the several sources coming from interviews and documents is widely accepted for qualitative studies (Gravetter & Forzano, 2011; Patton & Patton, 2010; Silverman, 2009). Data collection using interviews is thorough but needs substantiation from other sources (Houghton, Casey, Shaw, & Murphy, 2013). Member checking may help ensure the accuracy of the contents of interviews but is limited with determining uniformity in participants' responses (Harvey, 2015). By verifying data from interviews using documentation from groups or organizations, participants cannot be entirely arbitrary with their opinions (Gravetter & Forzano, 2011). Documentation validates the personal opinions of participants by proving the basis for shared or common interpretations (Patton & Patton, 2010).

Data Organization Techniques

For organizing the interview data, I kept all MP3 audio files and transcriptions in folders both in my laptop and in my desktop computer. For the CSR documentation from the Fortune 500 organization, I downloaded Adobe PDF and HTML copies also on both computers. I then uploaded the information from all three sources using Microsoft Word and Excel spreadsheets, and then read the contents to determine the themes from the data.

Data organization is efficient with the use of themes, categories, or bracketing (Gravetter & Forzano, 2011; Patton & Patton, 2010; Silverman, 2009). After completion of the research and analysis, I will delete the data on my laptop and keep the files on my desktop for the next five years. After the five-year period elapses, I will use the File Shredder software to delete all files from my laptop and bring the computer to an electronic disposal center to ensure the destruction of the files.

Data Analysis

Three sources of data, coming from interviews and CSR documentation from the Fortune 500 organization, easily led to the use of methodological triangulation for the analysis. Methodological triangulation refers to utilizing various systematic procedures to both obtain and analyze data (Briggs, Coleman, & Morrison, 2012; Carter, Bryant-Lukosius, DiCenso, Blythe, & Neville, 2014; Marshall & Rossman, 2016). I crosschecked information from the interviews with the participants, and then I compared and contrasted the data with official and publicly available CSR policies and position papers.

Triangulation is an effective tool for verifying data and for business projections in IT firms (Wahyuni, Jogiyanto, Achmad, & Hargo, 2012). Triangulation is also for research accuracy (Homburg, Klarmann, Reimann, & Schilke, 2012). Comparing and contrasting accounts from the interviewees and textual comparisons helped isolate inconsistencies, enhanced compatibilities, and presented a more concrete rendition of a

concept, whether with CSR or other issues (Burau, & Andersen, L. (2014). Correlating the transcripts of the responses to the documented CSR policies of the Fortune 50 organization became the third side of the methodological triangulation.

I coded responses following the constant comparative method (Briggs, Coleman, & Morrison, 2012; Glaser & Straus, 1967; Yin, 2014). First, I analyzed responses from each participant to identify as many categories or themes as possible, initially organized around elements introduced in the research and interview questions. Relationships with other themes came out as a result, with the goal of identifying overarching categories of thought brought out by participants on the question of CSR's relevance to their leadership positions. Next, I matched the codes and higher-level categories and revisited the codes of earlier transcripts for purposes of contrasting and comparing contents. The iterative process helps refine the initial coding attempts into more complex categories that reduced scope and consequently drew-out themes and conclusions (Gravetter & Forzano, 2011; Mohr, Webb, & Harris, 2001; Patton & Patton, 2010).

Comparing and contrasting notes then reduces reader bias and provides outcomes that were more objective. I repeatedly referred outcomes back to the original research questions and framework. I then used the key words to help interpret the interpretations of CSR by the leaders of the Fortune 500 organization. Key words are techniques to get themes from the data (Marshall & Rossman, 2016; Onwuegbuzie & Byers, 2014; Yin, 2014). Lastly, I looked at interpretations and explanations of the convergence and

divergence of CSR concepts between and among the leaders of the Fortune 500 organization, and I similarly clustered them with the themes. Methodical triangulation and proper interpretation of the data are proven procedures that can bring about themes (Patton & Patton, 2010; Silverman, 2009; Yin, 2012).

Reliability and Validity

Qualitative research relies on the criteria of dependability, credibility, transferability, and confirmability (Bernard, 2013; Briggs, Coleman, & Morrison, 2012; Onwuegbuzie & Byers, 2014). Using interviews and CSR documentation, the reliability and validity of qualitative research also has to show dependability and transferability. To make sure that I meet requirements for the reliability and validity of this research, I used member checking. To determine credibility, I followed member checking and interview protocols. For confirmability, I used triangulation to study and analyze publicly available CSR documents from the Fortune 500 organization's own website. For transferability, I used procedures, methods, and concepts from previous studies applicable in similar or related case studies.

Reliability

To minimize the possibility of exaggerations and full-blown imaginative accounts, a cross-comparison of the information using triangulation stood as a standardized process for analysing all data. I also used member checking to maintain dependability of the study. Member checking is a form of checking the dependability of

data by allowing participants or respondents to read research documentation and to verify their claims (Bernard, 2013; McConnell-Henry, Chapman, & Francis, 2011; Silverman, 2009). Even though member checking and transcript reviews are not fail-safe means for the dependability of data collection, both processes nevertheless enhance the qualitative methods of the research by ensuring the context of the opinions of the participants (Goldblatt, Karnieli-Miller, & Neumann, 2011). Member checks account for the time, place and situation of the leaders' experiences with CSR. Without member checks, assumptions within the organization make interviews unreliable. Member checking is an effective strategy of confirming designation and assignments within an organization (Barusch, Gringeri, & George, 2011).

To obtain data saturation, I used the collective responses of the participants and then constantly referred to the CSR documentation obtained from the Fortune 500 organization. The feasibility of obtaining sufficient data comes from at least 17 participants (Francis, Johnston, Robertson, Glidewell, Entwistle, Eccles, et al., 2010; Marshall & Rossman, 2016; Silverman, 2009). Using the interview protocol, by the 14th participant I noticed data saturation but as mentioned earlier I still aimed for 17 participants to follow procedures for data saturation in research. The CSR documentation is the source of all the key words and main terms in understanding leadership perspectives about CSR. In a broader social and political milieu, CSR documents define and describe the original context of the organization's policies. The dependability of

participant's responses do not only come from each other because checking with documents validates the key words and terms mentioned by the respondents (Cronin, 2014; Fusch & Ness, 2015; Modell, 2015).

Validity

Credibility, transferability, and confirmability of research data are necessary to ensure the validity of a qualitative study (Briggs, Coleman, & Morrison, 2012; Silverman, 2009; Yin, 2014). The validity of the data gathered from the interviews and come from the participants who are leaders of a Fortune 500 organization. No other group can lay claim to management and administration of CSR from a company that operates on a global magnitude. The authenticity of a case study comes from collecting data from different sources and thereafter checking the data points, categories, and/or themes with one another (Hoque, Covalski, & Gooneratne, 2013; Onwuegbuzie & Byers, 2014; Yin, 2014).

Credibility. To determine credibility, I followed member checking protocols. Crosschecking the participants' answers, with their backgrounds, and standing within the organization helped establish validity (Johnson & Christensen, 2013). Crosschecking responses and thereafter member checking the participants helps ensure the intent and contexts of individual statements (McConnell-Henry, Chapman, & Francis, 2011). Member checking aided me in knowing where the participants' opinions concerning their

understanding of CSR. Member checking is a very reliable process to ensure validity of the participants' responses (Barusch, Gringeri, & George, 2011).

Confirmability. The information obtained from participants could be hasty generalizations and oversimplifications of their experiences, or may have come from other sources that were not their own. To help ensure the responses relate to the CSR documents, I used triangulation to study and analyse publicly available CSR documents from the Fortune 500 organization's own website. In addition, I used methodological triangulation applicable to research in IT firms, where participants were member checked and then responses related to their positions in the group, and the transcripts of their responses thereafter reviewed side by side with the organization's documents.

Triangulation for confirmability gives a level of confidence that is verifiable by third parties (Hoque, Covalleski, & Gooneratne, 2013; Patton & Patton, 2010; Wahyuni, Jogyanto, Achmad, & Hargo, 2012). Using member checking, I tested and verified the participants' experiences. Eventually, both the convergence and divergence of the interview data validated the research. CSR does exist in the Fortune 500 organization, although in varying degrees of interpretations by the participants.

Transferability. Transferability relies on the specific context of the research (Baxter & Jack, 2008; Gravetter & Forzano, 2011; Marshall & Rossman, 2016). CSR documentation and the terms used in the interviews are not exclusive to the Fortune 500 organization. By carefully adhering to interview protocols, data collection, and analysis

techniques, transferability of the research results is possible. I used procedures, methods, and concepts from previous studies applicable in similar or related case studies.

Criteria for Judging Qualitative Research

I documented the procedure and questions used in every interview, and ensured consistent administration of data. To verify the results of the study, future researchers can duplicate the documented procedures. I asked no spontaneous questions during the interviews. Therefore, each participant received the same list of questions. Using a framework obtained from the Research Methods Knowledge Base (2006), the criteria used to exact the soundness of this research comes from the Alternative criteria for Judging Qualitative Research. This included credibility, transferability, dependability, and confirmability.

During the research interviews, actual oral accounts and experiences established the credibility of the participants. No one else provided a more profound, realistic, and in-depth insight about this organization than its own leaders and staff. For all means and purposes, the research was a first-hand, insider account considered part of oral history. Validity of the transferability of these accounts and experiences from the organizations leaders was possible using a comparative study with other organizations that are similar to, or different from, the methods and processes adapted by the organizations decision-makers in pursuing CSR. The process of transferability uses existing research literature coming from other technology corporations and organizations. Future researchers can

confirm transferability by doing their own case studies. In both cases, expounding on comparisons was reliant on the context of the information provided by the credibility of the participants.

To test the dependability of the accounts and experiences of both the participants, and CSR as well, information from the research interviews rendered the changes that are taking place in the company. The leaders' interpretations of CSR strategies were not passive or dormant. The experiences were dynamic and opened to interpretations by the different participants. The research interviews were subject to the policies, guidelines, and, of course, mission statement, goals, and objectives of the organization. What is determined from leaders was an across the board corporate culture or, at the very least, notion of the working and effective definition of CSR. Participants may have differed with their notions and interpretations, but similarities also occurred.

Lastly, the use of confirmability compared the accounts and experiences of the organizations leaders themselves, combined with a brief research of literature and case studies coming from other technology companies. Contradictions, differences, and conflicts were highly probable during this phase of the research. Opposing views, however, did not necessarily undermine the validity of the research, and only confirmed what may be subtle differences and interpretations of the implementation and effectivity of CSR within the organization. Furthermore, personality and individual characteristics

of the participants were the other determining factors for consideration, which further enriched the perspective of decision-makers concerning diversity of opinions.

Transition and Summary

In this section, I developed the parameters of this study, including the role of the researcher, the nature of the participants, and the details of data collection and analysis. I described how data were analyzed and coded, and results examined for larger themes. In Section three, I presented the findings the findings from this study and described their applicability with other business environments pursuing CSR strategies. These findings revealed platforms for social change and developed opportunities for future research.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this case study was to explore whether leaders' CSR strategies matched the goals and objectives of the company. Twenty individuals working from various leadership positions in the Fortune 500 organization participated in an interview session. I then used triangulation with the participants' responses and CSR documents from the company. The participants' educational attainments ranged from a high school diploma to a professional degree (MD, JD, etc.). I determined data saturation after accumulating 17 participants' responses. A minimum number of 17 individuals is enough to determine data saturation (Francis, Johnston, Robertson, Glidewell, Entwistle, Eccles, & Grimshaw, 2010). The results of the data reveal three main themes: a) despite being in leadership positions, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices; (b) CSR programs are scripted and heavily predictable; and (c) leaders implement CSR strategies based on individual interpretations of corporate social responsibility viewed from different leadership positions in the Fortune 500 organization.

The results revealed in the study showed that despite being in leadership positions, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices. The CSR programs are scripted and heavily predictable. While some were entirely unaware of CSR's existence

and implementation by the Fortune 500 organization and others had a superficial understanding of the concepts and policies pushing for CSR, few had profound comprehensions of the organization's responsibilities to society. Surprisingly, leaders at the front lines of promoting the business and tasked with marketing and sales had less knowledge about CSR, while a few have not seen or felt CSR come into fruition. Additionally, several participants could not identify or define the CSR policies and activities of the organization. Although the data is not indicative of CSR in top Fortune organizations, the seeming lack of coordination and similarities regarding CSR was surprising coming from a Fortune 500 company.

Presentation of the Findings

The main research question asked the following: What strategies do some managers of Fortune 500 companies use to implement CSR programs that match the goals and objectives of the organization? After analyzing the participants' responses to the main research question, three main themes emerged: a) despite being in leadership positions, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices; (b) CSR programs are scripted and heavily predictable; and (c) leaders implement CSR strategies based on individual interpretations of corporate social responsibility viewed from different leadership positions in the Fortune 500 organization. To triangulate the research data, I referred to the CSR literature from the Fortune 500 Corporation, used member checking,

and then related the data with stakeholder theory and recent concepts and studies about CSR.

The first main theme included the following sub themes: (a) a leader's personal understanding of CSR; (b) CSR comes from the company but goes through leaders; and (c) I am the business, they are the company. The second main theme included the following sub themes: (a) we lead a company, then manage CSR; (b) CSR? What is that?; (c) CSR and then some; and (d) corporation takes precedence over CSR. The third main theme included the following sub themes: (a) individual or institution; and (b) individual or society.

Theme 1: Leaders' Basic Knowledge of CSR

The first main theme showed that despite being in leadership positions, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices. Although formal education and workplace experiences are essential to the knowledge and promotion of CSR (Persons, 2012), both schooling and work-related matters are not guarantees that an organization's personnel will comprehend CSR's full scope (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010; Werther & Chandler, 2011). All the participants from the Fortune 500 organization had, at the very least, college degrees with nine of the participants having graduate degrees. After I triangulated their responses with the CSR documents from the company (Hewlett Packard Enterprise, 2016; Hewlett-Packard India Sales Private

Limited, 2013; Hewlett Packard, 2015; Hewlett Packard, 2016; HP Development Company, 2016; Hewlett Packard Enterprise, 2016), I determined that none of the participants referred to specific CSR documents. Individual members of an organization often have varying interpretations of CSR and stakeholder theory (Freeman, 2010; Russo & Pirrini, 2010).

The leaders of the Fortune 500 organization came from various backgrounds, but all of the responses from the participants reveal the source and basis of CSR coming from formal schooling. Leadership perceptions about CSR validated the theories of Persons (2012), and Villagra and Lopez (2013) regarding the influence of formal education with CSR. However, participants' terminologies about CSR are textbook references rather than from the Fortune 500 corporation's documented policies. CSR is a corporate undertaking that creates a culture within a group (Park-Poaps & Rees, 2010). By referencing participants' responses with the Fortune 500 organization's CSR documents, the first major theme of superficial knowledge about CSR became noticeable.

A leader's personal understanding of CSR. The first sub theme that came from the participants' responses revealed the individual understanding of CSR rather than the collective policy of the organization. Coming from the statements of the participants, CSR in a Fortune 500 organization is not a shared body of knowledge. CSR, as a concept, is more of a personal interpretation arising from company policies. Kahn (1990)

noted the agenda of CSR arising from the objectives of an organization, but did not mention the individual influences that result to CSR.

The knowledge about CSR was there, but its applications are altogether a different matter. The findings revealed the concepts of CSR but not a direct relation to goals and objectives of the organization. Individual comprehension of CSR influences organizational implementation of CSR (Panayiotou, Aravossis, & Moschou, 2009; Harmon, & Demirkan, 2011; & Tilt, 2011). Another pattern from the participants included a shared sense of “association” with the organization. Most participants referred to the Fortune 500 organization as the source of their “obligations to society.” Participant 6 (P6) referred to one of the founders of the company, while others cited the global and social significance of the organization and its huge size that makes social obligations unavoidable. Some even mentioned the names of the non-profit organizations that are funded partially by the company.

P8 replied surprisingly with the following: “In the 7 years I have been here, I have not been exposed to any of this from a sales perspective.” Except leaders from sales, participants described the organization’s obligations to society. The participants know something is owed to the community in the form of CSR, but the interpretation of CSR is personal rather than corporate. The findings affirm the statements of Hansen, Dunford, Boss, Boss, and Angermeier (2011) who stated that CSR from an organization is a consequence of individual knowledge from decision makers.

CSR comes from the company but goes through leaders. In the second sub theme. The participants have varying ideas about what society wants from CSR. The leaders filter the CSR demands of the community without checking the commonality with the organization's CSR policies. CSR priorities are shared between and among the various participants with varying levels of awareness and descriptions. The findings reaffirm the statements of Turker (2009) who raised leadership prerogatives as the jump off point of CSR within a group, and Rupp, Ganapathi, Aguilera, and Williams (2006) who similarly posited that CSR is a concept of the organization but a practice of the leader and their followers.

The names of the founders and the chief executive officer were cited as responsible for the sources of CSR, and the Chief CSR was even mentioned once. P12's response was, "Again, I'd have to guess here. I think (the organization) encourages its employees to donate to the charity of their choice," revealing one of two among 20 who did not have direct knowledge or experiences about CSR or CSR policies. This finding affirms the concepts forwarded by Votaw (1972), who stated that charity and a sense of belonging to a group, and not individual initiative, are two main motivations for practicing CSR. P13's response was in the same speculative, stated as the following:

My guess was that it was purely a business motivation ...good PR... access to "like minded" executives. I find most of the motivation here is around generating revenue. If any initiative did not generate, or put them in a position to generate

revenue, I do not care how beneficial it is to the environment or employees- they wouldn't do it.

The profit motive remains embedded in the mind of at least one participant, which affirms the instrumental theories about CSR perceptions and concepts of Friedman and Schwartz (1970) that corporations are instruments that generate profit. There are integrated theories ranging from organizational theory to stakeholder theory that reveal varying interpretations concerning CSR (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010; Okoye, 2009).

I am the business; they are the company. In this sub theme, participants drew the line of their commitment to CSR, either by alienating or associating with the organization. Pack mentality is the tendency of groups to dominate and impose their will (Cowie & Colliety, 2016). Pack mentality is not evident in the organization with CSR. None of the participants showed the need to create factions or small informal groups to instill CSR. Organizations as well as individuals from within can implement CSR in various ways (Bhatia, 2012; Freeman, 2010). The sense of oneness for and in behalf of the Fortune 500 organization's CSR policies seems lacking. Decision makers practice CSR in terms of the four main types of CSR theories: (a) instrumental theories, (b) ethical theories, (c) integrative theories, and (d) political theories (Garriga & Mele, 2004). The participants' responses gravitated towards the political milieu.

Other notable patterns in the context of the narrative, the participants cited “websites,” “reports” “anti-corruption policies,” “combat human trafficking,” and “public relations” as some of the dynamics of the Fortune 500 organization’s maintenance for a social image. P15 mentioned, “I have seen them donate employee time to events- a number of hours per month.” To put the statements in the original, P18 added, “We always document and evangelize the programs we participate in and sponsor,” showing the extensive reach of public relations. Two responses stood out among the 20, with similar statements of “I’m not sure...I know they advertise all the great things they do via our corporate website,” and “I am not really sure.....I know there are many marketing events that go on, so I would say maybe those pieces will help us for sure.” Even in a multinational corporation, not everyone may understand corporate initiatives concerning social image (Bhatia, 2012). The participants push back and become individuals distinct from the organization, if and when an atrocity to the community may seem imminent.

On the other hand, participants embrace CSR if merit or credit becomes the result, which supports the statements of Orlitzky et al. (2003) that profit and recognition are significant motivations for practicing CSR. The answers by the participants repeatedly revealed the political aspects of CSR. Authority, in the context of CSR, focuses on the power of corporate leaders to exercise social responsibility (Okoye, 2009). Expectations from the public, the community, and society, as a whole push leaders to practice CSR. Without the motivation, CSR becomes a passive policy dependent on external demands

(Cox, 2009; Freeman, 2010; Freeman, Harrison, Wicks, Parmar, & De Colle, 2010).

Theme 2: CSR programs are scripted and predictable

The Fortune 500 organization has official CSR documents and policies (Hewlett Packard Enterprise, 2016; Hewlett-Packard India Sales Private Limited, 2013; Hewlett Packard, 2015; Hewlett Packard, 2016; HP Development Company, 2016; Hewlett Packard Enterprise, 2016), publicly available on its website or through a written request to the organization. The participants have the same access to the CRS documents and policies, and the organization exposes its leaders and personnel to the CSR initiatives practically every day. After triangulation and member checking the responses, data showed the second major theme of CSR programs being scripted and predictable. CSR is not a personal initiative of corporate leaders who use the organization to serve the community and society (Fifka, 2009; Freeman, 2010). Instead, CSR is the company's mandate that filters down to all its members and shaped by media and other external influences. The participants rarely referred to the abovementioned CSR documents of the Fortune 500 corporations.

The second main theme had five sub themes that resulted from the interview, and thereafter categorized into the following: (a) I am the business; they are the company; (b) we lead a company, then manage CSR; (c) CSR? What is that?; (d) CSR and then some; and (e) corporation takes precedence over CSR. The sub themes identified under the second main theme showed the prevalence of CSR knowledge from the experiences of

the Fortune 50 organization leaders. Though the leaders had shared knowledge of CSR, relaying CSR to the community and society meant a predictable set of words, actions, and decisions coming from the interpretations, and not the actual, policies of the Fortune 500 organization. From the patterns of the coded responses of the leaders, I recognized that leadership interpretations about CSR validated the theories of Russo and Pirrini (2010) and Stückelberger (2009), who stated that organizations initiate CSR and its leaders only follow instructions. Presented below are explanations of the five sub themes.

We lead a company, then manage CSR. In this sub theme, the participants are leaders of a Fortune 500 organization before the same group of individuals become managers or administrators of CSR. Only by fulfilling their roles in the company can corporate personnel practice CSR (Asif, Searcy, Zutshi, Fisscher, 2013). CSR could legitimately take place in the context of being politically valid or a sense of belonging to the community Votaw (1972). The prevalence of the word “we” from the responses of the participants revealed that aspect of “belonging” by the leaders to the organizations. The findings reaffirm the research of Seitanidi & Crane (2009), who stated that partnerships within an organization drive CSR implementation and success. However, the focus and direction of CSR implementation from within the Fortune 50 organization is still fragmented.

A common trend among all the participants, when taken in the context of the narrative, is the role of “leaders,” “leadership,” and “management” concerning the ethical

basis of the company's social activities. The trickle-down effect is very noticeable, as the participants cited the source of the role of management, which touches all the levels and departments included in the study of the Fortune 500 organization. Short of calling social activities a part of the corporate culture, the participants knew that upholding ethical behavior is a widely accepted norm. P4 even mentioned one of the founders and his wife as "Outspoken donors to society" who "damn near built" a prominent landmark for tourists and ocean creature lovers in Northern California. The same participant added a glimpse of distribution of labor within the organization by stating the following:

Nowadays, you do not see that type of individual management activity. It is typically done by the group within (the organization) that handles this type of stuff. Senior executives do not want to get their hands dirty and actually make an effort. The highest level decision makers delegate "charity" to the lower level personnel.

The findings reaffirm the research of Selsky and Parker (2010), who stated that taking steps towards collaboration within an organization is necessary to make CSR effective. The Fortune 500 organization's leaders know and understand that CSR is not the main reason why they have their jobs.

CSR? What is that?. In this sub theme, some participants did not know about CSR or were never involved in any CSR-related program initiated by the Fortune 500 organization. One of the biggest corporations in the world have leaders who are detached

from the demands of CSR. The responses of the participants revealed lines of delineation between CSR ethical and political theories that are difficult to determine. There are occasions when CSR becomes more fluid and dynamic rather than being constant and specific (Garriga & Mele, 2004).

In the context of the narrative, several participants stated, “I haven’t had specific opportunities myself,” “I have not had the opportunity to cultivate the program,” “None. I haven’t had the opportunity to participate in any,” “I haven’t had any, nope,” “None at all,” “None,” and “None directly myself,” comprising seven individuals who never took part in CSR activities. There was the knowledge but devoid of inclusion, proving that one out of every three participants had no immersion or exposure to CSR activities even at a leadership position. The findings affirm the statements of Bhatia (2012), who stated that CSR might be more about projecting an image than actual implementation. The findings also point to the concepts forwarded by Kahn (1990), where a direct link does not exist between theories on ethics and applied ethical practices. Participation in any CSR activity seems farfetched for many of the leaders, even with the documented CSR policies.

CSR and then some. In this sub theme, the participants felt that CSR has its limitations. Exactly where CSR limitations begin or end in the Fortune 500 organization remained quizzical. The economic and legal ramifications of CSR is obligatory rather than instructional (Fifka, 2009). For the participants, there are social responsibilities to

society that mixes both personal and professional CSR activities. The findings refer to the research of Weber (2012), who posited that CSR is a passing fancy depending on the current issues of the community that are faced by the organization.

Many participants raised their connections with the organization, the community, and society as being the source of their interest with CSR activities. Still, the motivations for interest and disinterest are varied. P6 stated the following:

I would say I am interested for the most part, as long as it doesn't mean a lot more work for me. I mean, I go to work and I go home. I am not looking to add to my workload for nothing. I am not compensated differently, so I will just say if it helps the company, customers and the public, and doesn't add to my work, then I am all for it.

The responses from the participants are reflective of the statements of Weber (2012) about the fluidity of CSR policies. P11 mentioned, "Obviously, CSR is an import piece of the career fulfillment equation," revealing the direct benefit to the employee corresponding to the interest on CSR activities. P10 added:

I did not participate as they felt disingenuous. I used the programs when they could multiply my personal efforts on behalf of a charity. I felt that was a way to make sure the company did something that I could actually quantify.

The dominant pattern from the responses refers to the concepts of Fifka (2009), who stated that CSR arises from the economic and legal obligations to community and

society. CSR is an expectation that should be fulfilled, nothing more. The findings also affirm the statements of Bowen (1953) and Votaw (1972), who stated that CSR arises from individual initiatives within an organization.

A sense of altruism and self-fulfillment did not escape P14 who stated, “I like giving back, so I enjoy working for a company that support that perspective,” with another stating, “The company initiatives match my personal beliefs...” Additionally, P9 revealed the power of the corporation to institutionalize CSR, “Sure I am. Why not? If it creates a mechanism to give back, then I support it.” Fifka (2009) stated that CSR arises from the economic and legal obligations to community and society, and “giving back” will only be possible if the organization receives something from the start.

Corporation takes precedence over CSR. In this sub-theme, the corporation comes first because CSR can wait. The participants acknowledge that CSR is an offshoot of company policy, and not as an instantaneous reaction to real world demands. Concepts of CSR mired in theories about ethics will enable observers to know the real priorities of organizational leaders, whether the priorities are for one’s self, a department within an organization, a personal devotion, or a corporate expectation (Garriga & Mele, 2004). P2 stated, “We make sure that everyone is certified every year in our SBC or standards of business conduct training,” revealing a similar annual process within the Fortune 500 organization. The Fortune 500 Company used theories on ethics to shape

and form CSR policies. However, the formulation of policies filtered down, as conceptualized by Okoye (2009), rather than from the grassroots.

P10 responded with a comprehensive description of company policies and ethical behavior by saying the following:

Aside from the obvious that you would be terminated if you do not comply with our process, rules or procedures. I have had to terminate people for what was unethical or inappropriate type behavior. I never like to do it, but it is necessary to maintain a semblance of order and to make an example to other employees that this type of behavior will not be tolerated. From a corporate perspective, anyone not certified quarterly around our code of conduct we must reprimand. We have anti-corruption policies in place as well which outlines expectations for all employees worldwide.

Once again, the theme arising from the responses of the participants seem to relate to the concepts given by Fifka (2009), who stated that CSR is the economic and legal obligation of the organization and its people. The training for ethics also co-exists with varying levels of compensation, where P8 stated, "I believe their compensation is tied to the division's completion of training by a certain date each quarter. So if we all complete it, they get a bonus." The level of knowledge about training for ethics is specific for P14, with the response, "Many I would say. Ethics training, trade training, revenue recognition training, company values training to name a few. I would say (the Fortune

500 organization) offers very, very strong programs and training from the top down.” All the responses provided a vivid spectrum regarding CSR in a corporate setting. The participants affirmed the conceptual and theoretical framework of CSR and its various theories (Bowen, 1953; Freeman, 2010; Freeman, Harrison, Wicks, Parmar, & De Colle, 2010), and the expectations of profit that enables companies to practice CSR (Drucker, 1946; Friedman & Schwartz, 1970; Okoye, 2009). While the first main theme comes out as a test of what leaders know about the concepts and practices of CSR, the second main theme shows what leaders know about the Fortune 500 organization’s CSR documents.

Theme 3: Individual leaders interpret CSR strategies

The third main theme showed that leaders implement CSR strategies based on individual interpretations of CSR. The third main theme is different from the first main theme’s sub-themes, namely, (1) a leader’s personal understanding of CSR, (2) CSR comes from the company but goes through leaders; and (3) I am the business, they are the company, when taken in the context of the Fortune 500 organization’s goals and objectives. In the first main theme, I viewed the participants’ personal and professional views, opinions, and knowledge about CSR. Even with triangulation, the participants hardly referred to the CSR documents of the Fortune 500 organization. In the second main theme, I viewed the participants’ personal and professional views, opinions, and knowledge about their organization’s CSR documents. When I triangulated the CSR documents back to the responses of the participants, and then aligned them with the

Fortune 500 organizations goals and objectives as a multinational IT conglomerate, I saw the context of the participants' responses from within a global view.

Multinational corporations have varying cultures that match their goals and objectives (Freeman, 2010; Tran, 2010). The Fortune 500 organization where I did the research is one of, if not, the best in its industry. The Fortune 500 organization's unique culture comes from a particular image of excellence and perennial proficiency in the IT industry. The corporation known for its IT products, services, and research and development, however, does not have the same proficiency concerning CSR. Participants in the research did not refer to CSR as a glorious achievement befitting a Fortune 500 organization. The third main theme is a revelation that there are knowledgeable leaders who manage and implement CSR to satisfy corporate needs. Corporations expect their leaders to handle CSR implementation based on the organization's policies (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010; Persic & Markic, 2013). The third theme shows that interpretations of CSR policies are individual managerial prerogatives devoid of a common or united front.

Different generations of business leaders have varying ideas about how CSR should be practiced (McGlone, Spain, & McGlone, 2011). The third theme reveals the relationship of the corporate individual with his/her respective institution, and is a glimpse of corporate leadership in society. Since there has not been any research to show the effectivity of the Fortune 500 organization's CSR policies, the push-and-pull

relationship of CSR with the community and society remains largely unknown. Some participants seem to relish the idea of CSR based on political and social demands, while others understand the importance of CSR to the corporation's balance sheets. Thus, CSR interpretations are either dynamic responses or direct consequences of decisions and actions made by leaders. The third main theme is an affirmation that the Fortune 500 organization is an IT business doing CSR needs, and not a CSR-driven IT business entirely devoted to make the world a better place. Corporate decision makers weigh the effects of their decision on their own organization and to society, based on their perceptions as individuals, as members of a group, or as members of society (Kreng & May-Yao, 2011).

Individual or institution. Codes of conduct in a corporation dictate the limits of actions and decisions made by its leaders (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010; Kaptein, 2011). The participants responded by referring either to their self-grown knowledge about CSR or the Fortune 500 corporation's publicized CSR programs, but did not quote any documents from the organization's CSR publications. The belief or notion about CSR is between the individual and institution, a reference to the influence of the corporation on a leader's capacity to manage a part of the business. The first sub-theme of individual or institution is a very interesting dynamic in CSR because of the struggle to make decisions.

As was the pattern in most responses, there is hardly any collective distinction that all the participants move forward or decide about CSR as the business' main push for corporate success. P2 referred to the paper work done in the office concerning business needs but stayed away from citing CSR documents published by the Fortune 500 organization. Seven of the participants did not even know that the company published CSR documents that invoked the Fortune 500 organization's goals and objectives. Only three of the participants deemed CSR documents as important to the success of the corporation. The participants' responses show that individual goals and objectives based on job descriptions may align with business goals and objectives, but not the company's CSR strategies. CSR is a play on ethical and moral expectations that varies in different societies (Freeman, 2010; Roberts, 2009).

The participants also revealed the struggle between individual and institutional responsibilities. Leaders of a business entity belong to a group that seeks to balance professional duties with personal beliefs and social expectations (Hansen, Dunford, Boss, Boss, Angermeier, 2011). P18 admitted that the organization could only do so much with CSR demands from the community. P17 understood that education is important, but even formal knowledge will take a step back with organizational demands. Six of the participants mentioned "carbon footprint" and the need to protect the environment, though none of the participants cited research and development on products for the sake of CSR. An organization's CSR programs are often selling points rather than directly

active cleaners or environmental watchdogs (Reverte, 2009). The IT industry has many so-called green products (Weber, 2012). Measuring CSR in terms of how green individuals or institutions are has yet to be done.

Individual or society. Maximization of profit and minimization of waste or non-productive work is an important part of the conversation about CSR (Cruz, 2013). Eight of the participants seem to want to satisfy the clean environment needs of society, stating that CSR must be in all of the Fortune 500 organization's statements and deeds. Four of the participants stated that the company could only do so much before the cost of CSR can affect the quality of CSR. Five participants do not want to be involved with the needs of society because their work already takes away too much of their time. The second sub-theme mix as the prime motive for CSR. The second sub-theme of individual or society is similarly a very interesting dynamic in CSR because of the struggle to make decisions but with the input and influence of society.

Whether the organization intends to or not, corporations have an impact on society (Drucker, 1946; Persic & Markic, 2013). For a Fortune 500 organization, the impact on communities, nations, cities, and the populations is impossible to determine. CSR is just one of many ways to categorize and know corporate impact and influence. From the responses of the participants, the challenges faced by individual leaders in the social context can be seen as being all in, give and take, or just plain devil-may-care. Only four of the participants showed their understanding of the Fortune 500 organization's role in

the global economy. Six of the participants knew the importance of environmentally safe products for a city and a nation. Seven of the participants did not even know that corporations should be involved with social issues, much less cleaning the environment. The responses provide a pattern of the challenge-and-response mechanism of individuals with society. The recent financial crisis that began in 2008, for instance, redefined CSR and its relations with the financial markets (Volosevici, 2013). The Fortune 500 organization's CSR documents fulfill a social need, but the role portrayed in the documents is not much different from other social responsibilities found in the stakeholder theory. Society and the general population can expect many things from corporations, but those expectations rely on the accumulation of profit and wealth (Costa & Menichini, 2013; Matten & Moon, 2008; Taneja, Taneja, & Gupta, 2011).

Summary of the Themes

The first main theme comes from the influence of the leaders' formal education, along with their knowledge and individual experiences of CSR. In the first sub theme, the participants had a personal rather than professional understanding of CSR. The data revealed the sources of the participants' understanding of CSR and not their collective professional knowledge of CSR. In the second sub theme, CSR from the Fortune 500 organization company does take place but the leaders become the filters of actual CSR policies and their implementation.

The second main theme revealed how personal interpretations of CSR affected CSR policies of the organization, supported by five sub themes. In the first sub theme, the participants drew the line on where and how their relations with the entire Fortune 500 organization existed. The leaders knew part of the CSR policies from the viewpoint of their professions. At the same time, the participants did not want to overreach with CSR concerns. In the second sub theme, most participants knew that their leadership in the Fortune 500 organization enabled them to manage CSR. Only then was CSR policies implemented. In the third sub theme, the participants exposed the chasm about CSR, where a few leaders knew about CSR policies while others did not have a sound comprehension of CSR. Yet again, the leaders revealed their personal interpretations of CSR. In the fourth sub theme, the participants admitted that CSR took place in various forms and functions, but only after initiatives from top-level management. From the grassroots perspective, CSR interpretations for implementation similarly varied. In the fifth and last sub theme, the concerned leaders of the Fortune 500 organization understood the inevitability of CSR, though contingent on the company's conditions and policies.

The third main theme revealed leaders implement CSR strategies based on individual interpretations of CSR. The tug of war between individuals, institution, and society may also come in the form of a challenge-and-response mechanism of corporate culture. Attribution of CSR is easy with institutions but the personalities of individuals

within the group similarly arise from society. People can only do so much, and corporations can receive a great number of expectations. Society is the inescapable environment from which individuals and institutions perform.

Conclusion: Three main themes

The data from the seven sub themes exposed three main themes, interpreted as the answer to the main research question: What are the CSR strategies do some managers of Fortune 500 companies use to implement CSR programs that matched the goals and objectives of the organization? The first theme revealed that despite being in leadership positions and having masters as well as doctorate degrees, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices. The second theme is that CSR programs are scripted and heavily predictable. The third theme revealed that leaders implement CSR strategies based on individual interpretations of CSR.

The first theme from the research at the Fortune 500 Corporation revealed the significant role of some highly educated leaders who were aware of CSR policies and practices. The data affirmed the statements of Bowen (1953) about CSR arising from policies, decisions, and actions that are the consequences of the goals and values of society. Votaw's (1972) categorical distinctions about CSR, particularly, (a) socially responsible behavior from an ethical perspective; (b) legal responsibility or liability; (c) social consciousness; (d) charity; (e) legitimacy in the context of being valid or

belonging; and (d) the duty of imposing higher standards, were mentioned by the participants in various interpreted ways. The preceding pages portrayed the prevalence of the lexicon of CSR that revolves around Votaw's terminologies. Furthermore, the participants affirmed the inseparable relationship between corporate social responsibility and financial performance, which validated the concepts stated by Berete that any contribution to community and society comes from profit (2011).

References to ethics and ethical practices within the Fortune 500 Corporation substantiated the research of Kahn (1990), who mentioned that some manifestations of CSR come with a noticeable absence of direct references to ethical theory or concepts. After all, the participants are not scholars but corporate practitioners. Both the supply and demand of CSR are present in the organization but CSR is not for the Fortune 500 Corporation itself. CSR is part of the dynamic found in groups and their activities (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010; Selsky & Parker, 2010; Shum & Yam, 2011). The participants' did not directly quote nor cite the Fortune 500 Corporation's CSR policies. A seemingly firm comprehension of the CSR lexicon, along with recognition about the importance of CSR, can still bring differing opinions on organizational responsibilities to society (Berete, 2011; Freeman, 2010).

Three of the four main types of CSR theories forwarded by Garriga and Mele (2004), specifically, (a) instrumental theories, (b) ethical theories, (c) integrative theories, and (d) political theories were difficult to pinpoint with the data. To determine the extent

of instrumental theories, ethical theories, integrative theories, and political theories requires further research. The participants' responses from the Fortune 500 Corporation are preliminary and can only allude to the theories. Yet, the data confirmed that corporate leaders do have the power to exercise social responsibility based on personal prerogatives (Okoye, 2009).

Concerning the second theme that CSR programs are scripted and heavily predictable, the participants confirmed that CSR is comprised of economic and legal obligations to participate in the social development of the communities within which corporations operate. Stakeholder theory cannot be practice without a community or society (Fifka, 2009). As the term "corporate" warrants, CSR may be an organizational thrust dictated by personal initiatives. The participants also acknowledged that CSR revolves around resources operating within the confines of the Fortune 500 Corporation's underlying business strategies. Stakeholder theory affirms the significance of profit in an organization's desire to have strong ties with the community (Russo & Pirrini, 2010). Possessing the abovementioned CSR lexicon, stakeholders are at the heart and soul of CSR in groups, organizations, and the community, but the decisions of leaders still affect CSR's implementation.

The CSR script is an ethical add on and a value-laden service to prevent, on one hand, a possible public outcry or a portrayal of insensitivity with the other (Stückelberger, 2009). CSR is a preventive notion in anticipation of a crisis or dilemma

in society or the community (Harrington, 2011; Izquierdo & Vicedo, 2012; Uccello, 2009). Unlike what Buur and Larsen (2010) and Coleman, Kugler, Mitchinson, and Foster (2013) envisioned, there is no ongoing renewable dialogue about CSR in the Fortune 500 Corporation. CSR is in the organization and the community, but none of the participants put CSR at the forefront of corporate life.

The predictability of the CSR script from the participants enables leaders of the Fortune 500 Corporation to discuss CSR as a professional duty, unlike what Landry and Vandenberghe (2009) posited, which was to make CSR part of an ongoing dialogue to fine tune moral principles and clarify ethical stances in business. There is the level of organizational commitment from the leaders as Turker (2009) stated, but no statements from the participants shed light on individual initiatives and personal obligations. Many of the participants know when to draw the line with CSR involvement, and when to take a step back.

Applications to Professional Practice

A leader's interpretations of CSR strategies in a Fortune 500 organization, when applied to the professional practice, may seem like a perfect and seamless set of guidelines and programs for a multinational corporation. However, in reality and coming from the interviews, CSR is more of a personal interpretation of corporate policies, guidelines, and programs rather than a uniform set of rules and objectives. Concerning

CSR, the objective of organization's leaders is to maintain an acceptable operating and performance gauge of CSR in order to maintain standards and benchmarks.

The interviews of the Fortune 500 organization's personnel revealed seeming contradictions, as seen in the responses of participants resulting in the seven sub themes. Despite being in leadership positions and having masters as well as doctorate degrees, some of the participants have a basic knowledge and grasp of CSR but not the full-fledged initiative to go beyond existing CSR practices. The CSR programs are scripted and heavily predictable. Supply chain management is a good example, where globally competitive organizations embed the process as part of company policy (Anner, 2012). The Fortune 500 organization controlled the operative words concerning CSR in both practice and in theory for the participants. Thus, CSR becomes a set of norms that permeate personal, professional, and social settings in various degrees of comprehension and interpretation.

Executives know about CSR, but its significance is still a result of overall corporate objectives of growth, revenue, and expansion. Sales personnel seem to be the most detached with CSR, despite being at the frontlines of marketing the company and its products. The promotion of CSR is what makes the policies effective, not just the implementation or application. Information and education are essential keys, for without training CSR would be a set of words on a document everybody is expected to be upheld

but most would not be able to understand, much less practice. Integration of CSR in the entire system is essential for organizations (Asif, Searcy, Zutshi, & Fisscher, 2013).

The interviews of the same Fortune 500 organization's personnel also portray a varied response of "we," "they," and the "company." The professional practice of business with CSR reveals a certain level of empowerment for all the leaders and personnel. The organization trains and educates employees about CSR, and thereafter CSR becomes a benchmark for performance and of course profit (Effiong, Akpan, & Oti, 2012). The applicability of the results confirm that the majority of the leaders possess an operative definition of CSR, while only a few have philosophical comprehensions of CSR.

The relevance of the findings can improve business practices if the information is seen as constructive critique and evaluation rather than an attack or persecution. The interviews show gaps and lapses in the knowledge about CSR. Differentiation is healthy and acceptable up to a certain extent, but if alienation of an employee, manager, and/or leader is the result of CSR then that becomes undesired impositions. The chasm between and among some of the personnel also exposes the vulnerabilities of a multinational corporation, where some personnel may be ignored, disenchanted, or disoriented with CSR and other policies. Therefore, a constant and positive affirmation that CSR is necessary so that some personnel will not be left out, or at least feel excluded.

Implications for Social Change

Tangible improvements to individuals, communities, organizations, institutions, cultures, or societies, from the findings can only be effectively and efficiently implemented and realized if desired goals are part of the overall objectives of the Fortune 500 organization. Individuals cannot be expected to challenge the CSR policies of the organization, but they can refine and modify CSR based on feedback from clients and the communities. Business leaders may use the documented practices, policies, and experiences of a Fortune 500 company to enhance programs to ensure CSR adoption and success. The implications for social change are significant, as any organization may leverage the enhancements to business processes and experiences of a Fortune 500 organization within their own organization, allowing for positive business enhancement, which may benefit customers, employees, and the environment we live and operate in.

As big as the Fortune 500 organization is with its expansive and multicultural influences, its products are still found as a tool for personal attachments with and among other people. CSR cannot be detached from the personnel and/or the organization even if the major decision makers decided to eliminate the policies, because CSR has reached a point of no return in most, if not all, global industries.

CSR by and from the Fortune 500 organization is already being felt and implemented, although in varying degrees, with communities, organizations, institutions, cultures, and even societies and modern-day civilization. The interviews reveal the

shared vocabulary and body of knowledge about CSR, again in varying degrees of comprehension and implementation. Still, CSR is a personal pursuit arising from corporate and institutional initiatives. The spill-over effect leads to a trickle-down processes that see no end or limitations. CSR is here to stay, and will only continue to spread.

Recommendations for Action

Recommendations arising from the interviews lead only to the effective, productive, and profitable implementation of CSR on a global scale. There is no reason to stop, redefine, or reboot CSR as the process is not just bringing positive results in society but also gaining ground with the community and the world. The managers of the Fortune 500 organization only need to ensure that no personnel or leader is excluded from CSR training, whether in sales, marketing, leadership, management, or human resources. There are gaps in the system, and the shortcomings must be addressed before success can be declared.

The main task of learning about CSR in a Fortune 500 organization comes from the promotion and formulation of the human resources department. Leadership and management cannot be expected to come up with the documented programs, because decision makers are tasked to seek growth, productivity, and profit over and above training. Thus, CSR training and education will be integrated within the Fortune 500 organization, initiated by management but monitored and assessed by human resources.

The results can be disseminated more effectively with current training programs, but can also be enhanced by the interview results to ensure that no one gets left behind with the CSR initiatives. The data is one proof that there were personnel excluded from direct training and promotion of CSR, especially in sales. The oversight can be addressed with dynamic feedback systems that can be done online or through the intranet of the organization. Technology's role in CSR must be maximized.

Recommendations for Further Research

The researcher's affiliation with the organizations was a major limitation and delimitation of the study. To address the seeming internal conflict of interest and to avoid interviews with friends or acquaintances, a third-party consultant or outside researcher should be tasked with doing future interviews, and even focus group discussions with the Fortune 500 organization. Future interviews, and 0focus group discussions can provide a rich source of information about the dynamics of the organization, even beyond the topic of CSR.

To address the preconceived reputations and bias from leaders, future research must not only include all the leaders but also do a longitudinal study within the organization. A comparative study with other organizations and industries will similarly provide more profound understanding of CSR effects in the group, community, or society. In addition, the focus of future research on organizations in different industries will provide a different perspective of industry requirements, interpretations, and society

needs. The pre-established concepts of CSR may also be replaced by updated literature that may come from similar studies about leaders and personnel. Most importantly, CSR knowledge and implementation must also be correlated with productivity and profit levels to ensure continued viability of the organization.

The generalizations in the current study came from academic literature that was prevalent five years prior to the research. Updated definitions and real world descriptions may be needed to better understand a dynamic sense of CSR. Lastly, the overall worth, in terms of profit or revenues, of CSR to an organization, community, society, organization, institution, and most especially the individual should be determined. Placing a value to a cultural value makes sense because CSR cannot remain an arbitrary element of change.

Reflections

The interviews expose the irreplaceable importance of educational attainment as a major influence of CSR implementation. All of the participants have at least a college level education, with some having master's and doctorate degrees. The attachment of CSR to education is part of the information campaign for productive change on a global level.

Possible personal biases included a notion that CSR was better and bigger than its actual position in a Fortune 500 organization. After all, the study involved some of the most influential and significant individuals on the planet, representing one of the most

successful and biggest corporations in world history. The reality of the matter about CSR is its burgeoning status. No successful model or format of CSR exists that ensures unquestionable positive change. In other words, in reality, CSR is a work at hand that demands more attention and involvement than initially known. CSR is only the beginning of a generational change, the objectives and goals of which have yet to be fully defined and specifically targeted.

Preconceived ideas and values about CSR and the Fortune 500 organization only bring reputations that have limited realistic applications. CSR is in a sensitive position, subject to the whims and wills of the powerful corporate world and its major decision makers. The support for CSR can disappear at any moment. Although the individuals and the organization, as whole, have taken part in unprecedented actions and decisions for the promotion of CSR, there is no assurance that the same leaders and organization will always uphold CSR at all times, and through everything. Looming in the background is the pursuit of revenues and profit, the possible effects of financial, monetary, or resource considerations place recipients of CSR on precarious pedestal. There is no end in sight for CSR, and its beginnings are only beginning to be understood. CSR is more of an emotional and intellectual state rather than a physical manifestation of progress. Leaders and personnel must cooperate with each other to ensure CSR's continued viability.

Conclusion

Leadership interpretations of CSR in a Fortune 500 organization may be perceived as a unified policy and program, but in reality, CSR is implemented because of a mix both personal and professional understanding about CSR. Business is based both science and the art of trade and commerce. CSR is not detached from the realities of capitalism or the free market economy. Similarly, CSR is not a doctrine or dogma that is unyielding and inflexible. CSR is actually an arbitrary set of rules and guidelines to bring positive changes to an individual, organization, institution, community, society, and even civilization. How people implement CSR is entirely based on a body of knowledge that adapts to the challenges and demands of reality.

A Fortune 500 corporation has resources and finances that are not readily available to a great number of individuals and groups. The same resources and finances enable the organization to institutionalize and implement CSR, in whatever way, sort, form, or means possible. CSR changes with implementation, although the main platform will be morality and ethical values. When CSR changes, the individual and organizations changes with the CSR policies or adopts feedback from the environment. When CSR is not present in some and prevalent in a few, the major decision makers and leaders tend to have more control and influence on how CSR is enacted. Personnel, managers, and leaders expect to be given CSR guidelines and programs by the organization or the

institution. Individuals seldom initiate CSR. Thus, CSR is a social contract created by consent with others. The goal is to make the world better.

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