


2018

# Corporate Social Responsibility Implementation Framework

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# Walden University

College of Management and Technology

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Walden University

2018

Abstract

Corporate Social Responsibility Implementation Framework

by

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MA, Southern Wesleyan University, 2006

BS, Kwame Nkrumah University of Science and Technology, 2000

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Philosophy

Management

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## Abstract

As social problems, such as environmental pollution persist, the need to implement corporate social responsibility (CSR) to enhance societal well-being becomes important. However, little is known about how corporate leaders implement CSR. The purpose of this qualitative transcendental phenomenological study was to identify and report the lived experiences of corporate managers relevant to CSR implementation. This study was guided by ecological systems theory, the Porter hypothesis, the Maslow hierarchy of needs theory, and the Harrod-Domar growth model, which justify the importance of societal well-being to business profitability and growth. The research question regarding the lived experiences of corporate managers of CSR implementation aligns with the research problem. A transcendental phenomenological approach was used to identify and report lived experiences of corporate leaders to illuminate understanding of CSR implementation worthy of emulation. Open-ended questions were used in semi structured interviews of purposefully selected managers, based on their lived experiences relevant to CSR implementation, of manufacturing corporations in Charlotte, North Carolina. Van Kaam's phenomenological analysis as explained by Moustakas was used to analyze data. Findings revealed that corporate leaders implemented CSR by donating and volunteering to support health care, nature preservation, education, and poverty reduction. Participants also responded that they supported recycling and use of alternative sources of energy to improve the health and safety of employees and society. The understanding gained from participants' responses can positively affect social change, as participants assessed that CSR implementation resulted in societal well-being.

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## Dedication

I dedicate this dissertation to my father, Humphrey W. Bonsu. Rest in peace. You told me to read my books because it would get me somewhere in life. You instilled in me, the meaning of education. To my dearest mother, Agnes; you are a rock. You believed in me before I believed in myself.

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## Chapter 1: Introduction to the Study

Corporate social responsibility (CSR) is a framework to mitigate the negative consequences of production and ensure the well-being of society (Crifo & Forget, 2015). Toxic fumes from corporate production in the United States for example, caused \$131 billion in damages in 2011 (Jaramillo & Muller, 2016) despite the Environmental Protection Agency's pollution standards. CSR is prevalent in literature (Sheehy, 2015); however, further research is needed about how corporate leaders implement CSR programs within their specific organizations (Wickert & de Bakker, 2015). I conducted this transcendental phenomenological study to identify and report the lived experiences (Sloan & Bowe, 2014) of corporate leaders and staff, in implementing CSR. Illuminating understanding of CSR implementation may create positive social change because harmful consequences of production such as pollution from corporate fumes can be mitigated to improve the well-being of society.

Chapter 1 includes the need to conduct a research to understand the implementation of CSR and its effects on creating positive social changes. A historical perspective of CSR including problems of implementation is also elucidated. Finally, the significance of study to the practice and theory of CSR and the research method and design are included.

### **Background of the Study**

Corporations are axiomatic to capitalism, an economic system based on innovative job creation through market competition to engender economic growth (Shiller, 2013). Despite the efficacy of capitalism, its core value of profit maximization

for shareholders may be problematic because of the persistence of social problems, thus the need to improve the welfare of stakeholders. Theories and frameworks such as the stakeholder theory (Freeman, Harrison, Wicks, Parmar, & De Colle, 2010) and CSR, have been created to shift corporate focus onto mitigating negative consequences of production and improving societal well-being (Wang et al., 2016). The concepts of *shared value creation*, whereby businesses simultaneously focus on sustainable societal and corporate growth (Bosch-Bedia, Montllor, & Terrazon, 2013), as well as *positive social change*, a strategic social development initiative to enhance corporate profitability (Stephan, Patterson, Kelly, & Mair, 2016), have been developed by scholars to enhance corporate leaders' focus on societal welfare.

Drucker (1984) articulated that corporate leaders may view social problems as opportunities for development, a perspective which aligns with the purpose of CSR of enhancing societal growth. Despite Drucker's conclusion, some corporate leaders favor the idea that their sole purpose is to maximize profit and not use their resources to develop societies and incur additional cost (Ferrero, Hoffman, & McNutty, 2014). Corporate leaders' avoidance of using their organizations' resources to develop societies (Sheehy, 2015), government inefficiency to regulate harmful effects of corporate production (De Bettignies & Robinson, 2015), and the need to improve employee welfare may have contributed to the creation of CSR (Carroll, 2016). Despite Environmental Protection Agency regulations and eco-friendly initiatives by corporations such as Boeing and ExxonMobil (Valenti, Carden, & Boyd, 2014), air pollution from corporate toxic fumes caused \$131 billion in damages in the United States in 2011 (Jaramillo & Muller,

2016). Social problems such as infrastructural deterioration (Higgins & Izushi, 2015) and poverty (Piketty, 2014) also persist and require improvement.

Corporations were created to provide goods and services for the welfare of society (Byrne, 2009). CSR, a framework to mitigate the negative consequences of corporate production and ensure the welfare of society (Crifo & Forget, 2015), may be justifiable as Hollensbe, Wooky, Hickey, and Nichols (2014) posited the importance of a developed society to the profit-making potential of businesses. According to Szegedi, Fulop, and Bereczk, (2016), the problem in scholarly literature is no longer about the justification of CSR but how CSR is implemented.

The literature on CSR has evolved since its introduction in the 1950s and permeates through multitude of disciplines (Carroll, 2015; Sheehy, 2015). For example, Carroll (2015) emphasized the economic significance of CSR to corporations and society, but Wang et al. (2016) articulated that corporations are concerned about the strategic implementation of CSR to enhance sustainable development in society. Valenti et al. (2014) noted that corporations have shifted from their traditional shareholder interest to a stakeholder-welfare perspective; however, Kitzmueller and Shimshack, (2012) posited that corporate leaders engage in CSR only to boost reputation and maximize profits, and not necessarily enhance the well-being of stakeholders. Zinenko, Rovira, and Montiel (2015) also reported that CSR is symbolic rather than a strategic framework to improve the welfare of society. Lyon and Montgomery (2015) identified in their research that corporate leaders may embellish their CSR engagement to ingratiate with consumers and enhance reputation but not necessarily improve stakeholder welfare.



The problem of CSR implementation may be because of the disparity between its theory and real-life practice (Glavas, 2016). Crane and Glozer (2016) hypothesized in their research that a two-way communication system between corporations and stakeholders may be an effective component of CSR implementation. Sheehy (2015) highlighted a multi-disciplinary definition of CSR encompassing politics, law, and business, which may have created a problem of implementation. Glavas (2016) also reported a debate among scholars, business leaders, and stakeholders about the role of corporations in society and the profitability of CSR. A lack of profitability may hamper the implementation of a framework.

There is limited knowledge about the implementation of CSR within organizations (Wickert & de Baker, 2015). Viewing the problems of society as opportunities for business growth (Drucker, 1984) may be important to the implementation of CSR, especially in the 21st century of innovation and technological advancement. Conducting this study in manufacturing corporations may be necessary to illuminate understanding of CSR implementation, because of the negative consequences such as toxic fumes corporate production entails.

### **Problem Statement**

Debate persists among scholars, stakeholders, and business leaders about the role of corporations in society and the profitability of CSR (Glavas, 2016). The discourse has generated interest among many different stakeholders and brought pressure on corporations, as CSR initiatives by corporate leaders to ensure the health and well-being of their stakeholders is prominent in literature (Carroll, 2015). Consistent with the

fulfilment of the purpose of CSR, over 8,000 companies from 150 countries have promised to address societal, employee, and environmentally friendly issues under the United Nations Compact (Wang et al., 2016). These companies have made this promise due to societal issues like corporate air pollution which, for example, caused \$131 billion damages in the United States in 2011 (Jaramillo & Muller, 2016).

The general problem is that CSR may be of symbolic importance rather than a strategic framework by corporate leaders to develop society and generate profits (Wang et al., 2016). Corporations may embellish CSR initiatives to mislead consumers and build reputation and trust to increase profitability rather than develop society (Lyon & Montgomery, 2015). Glavas (2016) identified from research that there is disparity between the abstraction and real-life execution of CSR, contributing to the gap of implementation by corporate leaders. The specific problem is that there is lack of clear knowledge about how CSR is implemented within corporations (Wickert & de Bakker, 2015).

### **Purpose Statement**

The purpose of this qualitative transcendental phenomenology was to identify and report the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina. Data was collected from 15 semi structured interviews, or until data saturation was achieved. Data was collected using the snowball sampling technique (Patton, 2015). The phenomena studied with this research was how CSR is implemented within corporations by managers. Corporate leaders strive to implement CSR despite the disparity between its concept and real-life

practice and debate among scholars about its profitability (Glavas, 2016). Identifying and reporting the lived experiences of corporate leaders and staff may illuminate understanding of the implementation of CSR that may result in positive social changes by mitigating the negative consequences of production and improving societal well-being.

### **Research Question**

RQ1: What are the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina?

### **Conceptual Framework**

The problem of implementing CSR may be attributed to the debate about the logic of using corporate resources to serve the interest of society (Sheehy, 2015). Avoiding harm and ensuring the well-being of society may improve the sustainability and profitability of corporations because of the increased demand for goods and services it entails. Using corporate resources to improve society, the resource base of corporations, may be viewed as a profitable business investment, hence the need to implement CSR. Hollensbe et al. (2014) posited that the profitability of a business is connected to the development of society.

The concept of a developed society to business profit-making is consistent with ecological systems theory (Bronfenbrenner, 1979), which identifies the influence and importance of society on individuals in this study, employees of corporations. Freeman et al. (2010) also emphasized in their stakeholder theory the importance and influence of society involving all stakeholders such as workers, suppliers, and consumers to corporations instead of the traditional shareholder group or investors, hence the need to

improve their standard of living. Viewing social problems as opportunities to maximize profits may lead to a practical CSR policy and ensure the mutual growth and development of corporations and society in a phenomenon described as the cycle of growth and development.

The Porter hypothesis (Porter & Linde, 1995) suggests that strict environmental regulations may lead to innovation into socially efficient production. Environmental regulation of corporate social responsibility can lead to innovation for a positive social change and corporate cost reduction. Maslow (2014) noted in the hierarchy of needs model that providing basic, love, and esteem needs to employees are essential to their development and creativity. Employee creativity may lead to innovative products, such as eco-friendly equipment, that may enhance societal development. It is important to note that CSR is a framework aimed at the well-being of employees and stakeholders to ensure a developed society (Wang et al., 2016).

These theories, models, and frameworks constitute a conceptual framework to underscore the importance of a developed business and society thus the need to implement CSR. Each theory provides basis for implementing CSR. The Maslow hierarchy theory (Maslow, 2014) provides support for implementing CSR based on the provision of employee welfare such as basic, security, and esteem needs. Bronfenbrenner's theory (Bronfenbrenner, 1979) provides basis for community involvement in CSR implementation. Finally, the Porter hypothesis (Porter & Linde, 1995) provides understanding for environmental development in CSR implementation.

### **Nature of the Study**

The qualitative method was used in this research. The purpose of a qualitative study is to understand, the complexity of a situation or phenomena within its context (Patton, 2015). In a qualitative study the researcher discovers meanings through interviews, observations, and analyzing documents that participants, in their natural settings, attach to a phenomenon (Denzin & Lincoln, 2017). The qualitative method was used in this research to understand how corporations implement CSR.

The quantitative method, which is used to apply to numerical analysis and measurement of data (Onwuegbuzie & Leech, 2005), was not preferred for this study. A quantitative method is used to find objective answers to the range and correlation, or the cause-and-effect of issues under study (Leedy & Ormrod, 2001). Objective numerical measurement and analysis of data to establish correlation between variables or causality, was extraneous to the purpose of this research of illuminating understanding of CSR implementation.

Phenomenology is the study of the lived experiences of humans of a phenomenon (Sloan & Bowe, 2014). Qualitative phenomenological methodologies may be hermeneutic, interpret meanings of, or transcendental, identify and report, the lived experiences of participants of a phenomenon (Moustakas, 1994). Based on the concept of *epoché*, the elimination of the researcher's experiences and opinions about a phenomenon (van Manen, 1997), I used a transcendental phenomenological approach to identify and report the lived experiences (Husserl, 2002) of managers and their subordinates to illuminate understanding of the less-known process of CSR implementation.

A case study approach was not used in this study, because of the time and experience required to conduct a robust and detailed research bounded by time and setting (Yin, 2014). A grounded theory requires objective results (Charmaz, 2003); however, I was interested in reporting subjective lived experiences. Ethnography was not preferred because it requires a similar cultural trend (Richardson, 2000); however, CSR implementation within corporations may be varied. A narrative was not considered because it involves personal lives of individuals (Clandini, 2013), which may be extraneous to understanding CSR implementation.

### **Definitions**

*Corporate social responsibility (CSR):* Initiatives by corporations to mitigate negative consequences of production and improve societal well-being (Crifo & Forget, 2015).

*Corporate social responsibility implementation:* A set of strategic policies, which may be consistent with ISO 26000 and ISO 9000, by corporations to improve the welfare of stakeholders and profit (Valenti et al., 2014).

*Greenwashing:* An embellished, unrealistic, and impractical initiative to boost the reputation of a business rather than create evidence-based growth and development (Lyon & Montgomery, 2015).

*International Standardization Organization (ISO) 26000:* A blueprint for organizational management to promote socially responsible behavior on issues such as human rights, labor practices, consumer rights, and environmental responsibility (ISO 26000, 2010).

*International Standardization Organization (ISO) 9000:* An organizational framework to promote the sustainable production of quality goods and services to meet customers' expectations and enhance their well-being (ISO 9000, 2015).

*Multinational corporation:* A profit-making business organization with locations or affiliations in two or more countries (Hassel & Wagner, 2014).

*Social growth and development:* Activities by business corporations, public institutions, governments, and individuals to enhance the welfare of societal members such as reducing pollution and improving food yield (Davis, 2004).

*Social innovation:* Refers to any new and efficient initiative or idea especially a new technology that promotes positive changes in society (Cunha et al., 2015).

*United nation compact:* A CSR instrument to set standards and measure organizational accountable initiatives to promote social development (Zienenko et al., 2015).

### **Assumptions**

The research assumption was that corporations have the resources and mechanisms and are willing to implement CSR. Another assumption was that the essence of societal development is understood by corporate leaders and that they are willing and able to go beyond legal, ethical, and philanthropic compliance to implement CSR. Within the belief that the profitability of a business may be inseparable from the growth and development of society (Hollensbe et al., 2014), it was assumed that all social problems such as environmental pollution, infrastructural deterioration, and water contamination affect every corporation in a society.

The research assumption was that members of society are knowledgeable about CSR and have access to information on businesses via social media, television, radio, and Internet, and can pressure culprits of pollution and other social irresponsibility, thus causing corporate leaders to seek to implement CSR. It was assumed that governments acknowledge the power and influence of corporations and are knowledgeable and supportive of corporate efforts of CSR implementation.

### **Scope and Delimitations**

Identifying and reporting lived experiences of CSR implementation was the focus of this study. Data collection was delimited to managers and subordinates, with at least 5 years of experience relevant to CSR implementation, of manufacturing corporations as opposed to the service industry, because of the harmful consequences their production may entail—for example, environmental pollution caused by corporate fumes. Corporations were selected based on their size, influence, initial assessment of CSR reports, and their willingness to participate in the study. Societal members were not interviewed for this study because it would have been difficult to determine whether participants selected have any knowledge and experience of CSR implementation.

The parameter of this study was the city of Charlotte, North Carolina. Government agents and stakeholders such as suppliers and investors were not contacted for this study because corporations bear the responsibility of CSR implementation. This study to identify and report lived experiences of CSR implementation may be transferable, because of the universal pervasiveness of CSR, the importance of social



development especially in the age of technology, the similarity of social problems, and the general acceptability of the methodology used (Noble & Smith, 2015).

### **Limitations**

Access to managers was difficult because of their work engagements, thus subordinates of corporations with at least 5 years of experience relevant to CSR implementation were asked to provide interviews for this study in case of such an occurrence. Access to corporations was a challenge because of protocols and scheduling changes. I did not conduct this study on any sites of corporations; instead I met participants on social media sites such as LinkedIn and Facebook. I also made phone calls to participants and met face-to-face with others in bookstores, libraries, gyms, and coffee shops for interviews.

This study was limited by time and experience. As a student I was not able to conduct a study over multiple years because of limited time to graduate. An estimated time of 30 to 45 minutes was dedicated to each interview, to ensure rich, in-depth data consistent with a qualitative study. Interview data was recorded to avoid any inaccuracy of reporting that may affect results of findings.

Participants may have been biased because corporate loyalty may motivate them to provide embellished responses to questions about CSR implementation to enhance reputation and increase customer demand. I also had bias due to experience working as a quality control manager of a manufacturing corporation, although this was not directly related to CSR implementation initiatives may influence analysis of findings. My bias of experiential knowledge, theories, and findings from literature was, however, beneficial in

questioning participants, understanding texts from interviews, and analysis of data. However, the influence from this bias was kept at a minimum.

### **Significance of the Study**

This study's findings may be significant to illuminate understanding of CSR implementation to enhance stakeholder well-being and societal development through eco-friendly and other innovative productions. Many corporations have overlooked societal development and operate on profit maximization only, a system which needs innovation to prevent social irresponsibility (Shiller, 2013). Scholars have innovated theories and frameworks such as CSR to focus corporate attention on societal development (Wang et al., 2016). The implementation of CSR may improve understanding (Sheehy, 2015) in alleviating or mitigating problems of pollution (Jaramillo & Muller, 2016), and poverty (Piketty, 2014) to create positive social changes.

### **Significance to Theory**

There is limited knowledge about how corporations implement CSR (Wickert & de Bakker, 2015). The debate about the profitability of using corporate resources to serve the interest of society (Glavas et al., 2016) may have contributed to the problem of CSR implementation. By implementing CSR, business leaders may refocus attention on societal growth and development. There may also be a change in business schools' approach to teaching, as a business-like framework of efficient use of societal resources to generate profits may be adopted. Implementing CSR may also lead to a system change from a disregard of society to viewing social problems as opportunities for corporate growth and development.

**Significance to Practice**

Implementing CSR may enhance societal development by mitigating problems such as pollution, poverty, and water contamination from toxic corporate fumes. Wickert and de Bakker (2015) highlighted a lack of knowledge about how CSR is implemented within corporations. Szegedi et al. (2016) also noted a problem of CSR implementation. This study was conducted to identify and report lived experiences of corporate leaders and staff, which may illuminate understanding of CSR implementation. Understanding the implementation of CSR may lead to a strategic change of its application to ensure the growth and development of both corporations and society.

**Significance to Social Change**

Creating positive social change means addressing problems of society such as poverty, infrastructural deterioration, and air pollution. Government inefficiency (DeBettignes & Robinson, 2015) and corporations' disregard for societal development (Byrne, 2009) may have caused these societal problems like pollution. CSR, a framework created to focus corporate attention onto societal development (Wang et al., 2016), has an inherent problem of implementation due to the disparity between its concepts and real-life practice (Glavas, 2016). Understanding the implementation of CSR can lead to the creation of eco-friendly products and other innovative means of production to enhance positive social changes.

**Summary**

The persistence of social problems has prompted the need for CSR, a framework to mitigate the negative consequences of production and improve the well-being of

society. There is a lack of knowledge about how corporate leaders implement CSR in spite of disparity of concepts and real-life practice and a debate about the profitability of CSR. It is important to emphasize the mutual dependability of business and society, hence the importance of understanding CSR implementation. The importance of society to business underscores an implementation structure of CSR based on stakeholder involvement.

The qualitative approach is consistent with this study, as it is based on understanding of a phenomenon. I used the transcendental phenomenological methodology to identify and report the lived experiences of corporate leaders of the nature of CSR implementation, to illuminate understanding. Chapter 2 includes a review of literature important to understanding the concept and purpose of corporate social responsibility and its related themes and a conceptual framework, which underscores the need and basis of this study.

## Chapter 2: Literature Review

The purpose of CSR is to develop societies and improve the well-being of stakeholders (Nasrullah & Rahim, 2014). The specific problem in literature is that there is a lack of knowledge about how corporate leaders implement CSR within their organizations (Wickert & de Bakker, 2015). There is lack of integration and strategic framework in corporate CSR programs (Valenti et al., 2014). As societal problems of pollution and water contamination persist, more knowledge may be needed on CSR implementation. Identifying and reporting the lived experiences of corporate leaders may illuminate understanding of CSR implementation to develop societies and improve the well-being of stakeholders.

This chapter includes the literature search strategy, which provides background into how data was discovered for study, the underlying support for the study, and a critical analysis of the definitions, nature, and reasons to engage in CSR. I also describe the gap in literature and my choice of a transcendental phenomenology for this study. A summary of findings from CSR literature ends the chapter.

### **Literature Search Strategy**

Chapter 2 contains a review of CSR literature used to support, discover, and analyze information relevant to understanding the implementation of CSR. This chapter is organized into five major sections. The first section is on the evolution of CSR, which informs the history, progress, and future of CSR. The second section is focused on the understanding of CSR through the discussion of multiple definitions. In the third section, I present the core research focus—the strategic importance of CSR to societal growth and

business profitability—which generated a multitude of scholarly articles on CSR. Problems, issues, concerns, and schools of thoughts in literature are presented in the fourth section. Themes and gaps in communication, leadership and implementation of CSR will be discussed in the fifth section.

Reviewing CSR definitions yielded information about the diversity in understanding and interest by various disciplines. A search of the history of CSR revealed its inception and continuous progress made in literature. A review of the reasons for, and importance of, CSR informed this study of the interest by corporate leaders, benefits, drawbacks, and gap of implementation in literature. An inquiry of problems in CSR literature informed this study of gaps in communication, leadership, and stakeholder involvement, relevant to understanding the implementation of CSR. An examination of related themes in CSR provided information of the concept of corporate citizenship, corporate social performance, and corporate social innovation, relevant to the purpose of this study of creating positive social change.

Bielefeld Academic Search Engine (BASE), INFOMINE, and Academic Info., provided access to peer-reviewed articles on databases such as Research Gate, ProQuest Central, ProQuest: Business Premium Collection, ProQuest: ABI/INFORM Collection, Elsevier, Science Direct, SAGE Journal, Wiley, Springer, Academic Search Complete-EBSCO host, Business Source complete- EBSCO host Business Source. Research Gate yielded 13 articles. ProQuest Central provided 30 multidisciplinary sources about CSR. ProQuest Business Premium Collection generated 21 articles and ProQuest ABI/INFORM Collection provided 34 business journals on CSR. Science Direct

provided 15 journals on environmental science. Elsevier provided 20 journals on the concept of CSR. SAGE journals generated five articles about case study design and methods in research. Wiley produced eight articles. Springer yielded 37 articles. Business Source complete- EBSCO host Business Source generated 50 articles. Academic Search Complete yielded 30 articles on the definitions and nature of CSR.

Search terms such as *benefits of CSR, implementing CSR, history of CSR, problems of CSR, definitions of CSR, CSR and business, legal aspects of CSR, theories of CSR, social and environmental problems, government's CSR initiative, and themes of CSR* yielded a total of 265 scholarly articles, although 144 were used in this study. The selection of the final 144 articles was based on relevance to this study. Definitions, history, problems, importance of CSR, the phenomenology design, methods in research, and instrumentation were focused on. The number of citations garnered by the article, the publishing date, the name of the journal, the academic institution, the scholarly stature of the author, availability of digital object identifier, were the criteria used to sieve articles for this study.

### **Conceptual Framework**

Corporations provide goods and services to society in exchange for resources and customers needed to generate profit. The mutual dependence of society and businesses (Hollensbe, 2014) has prompted the need for CSR, a framework to create sustainable societal development (ISO 26000, 2010) due to the belief that corporations only seek profit-maximization (Ferrero et al., 2014). Understanding the profitability entailed in CSR activities may be necessary for its implementation.

Stakeholders expect ethical, legal, and transparent CSR initiatives to improve their well-being and create sustainable societal development (ISO 26000, 2010). Improving stakeholder well-being through sustainable social programs such as finding alternative sources of production to reduce environmental pollution and building infrastructure may lead to a developed society. Corporations may also enhance profit and growth because consumers may increase and broaden their demand for goods and services.

Theories and frameworks that I used to provide support for the mutual dependence and development of business and society elucidate the need and provide a structure for CSR implementation include the ecological systems theory by Bronfenbrenner, (1979), the Harrod-Domar growth model (Domar, 1946; Harrod, 1939), stakeholder theory (Freeman et al., 2010), the Porter hypothesis (Porter & Van der Linde, 1995), the Maslow hierarchy of needs theory (Maslow, 2014), and the purpose of ISO 26000. These theories and frameworks are categorized into subheadings in this study for clarity.

### **The Ecological Systems Theory**

There is an inherent relationship between humans and their environment as justified by Bronfenbrenner (1979) in the ecological systems theory. Corporations, made up of human beings, cannot be separated from their environment consisting of customers, suppliers, and natural resources. Corporations depend on society to buy their products to maximize profit. An absent society means corporations may lack customers, resources, and suppliers needed to operate.



A situation whereby businesses do not produce goods and services to support community members and provide employment may also be a threat to human existence. Harmful consequences of production and inattention to the external environment by corporate leaders may lead to a lack of customers, suppliers, investors, and resources on which corporations depend on. CSR, a framework to develop societies and improve stakeholder well-being (Wang et al., 2016), may lead to corporate growth, through the mutual dependence of businesses and societies (Hollensbe, et al., 2014).

### **The Harrod-Domar Growth Model**

The Harrod-Domar growth model (Domar, 1946; Harrod, 1939) underscores the mutual benefit between businesses and society. The purpose of CSR of improving stakeholder well-being (ISO 26000, 2010) is important to the profitability and growth of corporations. According to the Harrod-Domar model, increased employee compensation may lead to higher savings and spending in an economy. Savings result in investments into existing and new businesses. Increased spending may lead to higher corporate productivity, growth, and sustainability. The phenomenon of spending and savings creates a cycle of high compensation, increased saving, investing, and spending which may lead to business growth and social development, the purpose of CSR, a situation that may be described as the virtuous cycle of economic and social growth.

### **Stakeholder Theory**

According to Freeman et al. (2010), the conventional concept of business ownership that recognizes only investors or shareholders is flawed, and businesses should embrace a broader group of stakeholders who are impacted by the activities of the

business and whose actions affect the business. The broader definition of corporate ownership encompasses employees, suppliers, community members, environment, government, and investors. Freeman et al.'s broad description of shareholders to encompass consumers, suppliers, societal members, and owners of corporation is critical to the implementation of CSR. The purpose of CSR is to develop society, made up of a plethora of stakeholder groups (Wang et al., 2016). A developed society is needed for business growth (Hollensbe et al., 2014). Implementing CSR may create positive social changes by mitigating societal problems such as pollution, poverty, and water contamination, and creating sustainable business growth.

### **The Porter Hypothesis**

The Porter hypothesis (Porter & Van der Linde, 1995) identified that strict government environmental bylaws, spurred by CSR, may lead to socially efficient innovations by corporations. The Porter hypothesis (Porter & Van der Linde, 1995) underscores the legal dimensions of CSR. Corporate leaders may avoid fines by improving innovative mechanisms to mitigate the negative consequences of production on society and improve societal well-being. Improving production and enhancing reputation based on ethical, philanthropic, and legal values may increase productivity and profitability of a corporation.

### **The Maslow Hierarchy of Needs Model**

According to the hierarchy of needs theory, employees reach a level of innovation and creativity when they can obtain all the basic needs, security needs, self-esteem needs, and love needs in a progressive order (Maslow, 2014). As Carroll (2015) indicated, CSR

was conceived and focused on employee rights and safety. Providing employees with basic needs—such as food and shelter, security needs like developed living communities, and retirement incentives—may improve their creative tendencies. Having esteem needs such as a sports car and working in a mutual love atmosphere may lead to employee creativity and innovation (Maslow, 2014). Employee welfare and development is essential to the purpose of CSR (Carroll, 2015).

These theories and frameworks provide a structure for CSR implementation. The Maslow hierarchy theory (Maslow, 2014) provides support for implementing CSR based on the provision of employee welfare such as basic, security, and esteem needs. The Bronfenbrenner theory (Bronfenbrenner, 1979) provides basis for community involvement in CSR implementation. Porter hypothesis (Porter & Linde, 1995) defends the basis of environmental development in CSR implementation. The Harrod-Domar theory (Domar, 1946; Harrod, 1939) underscores the profitability of CSR implementation to corporations.

### **Critical Analysis of Corporate Social Responsibility Literature**

Society has always valued business growth and development, as it serves as a resource and customer base for corporate goods and services (Freeman et al., 2010; Hollensbe, 2014). Corporations were created to produce goods and services for the development of society; however, this broad objective has been narrowed by some companies to a purpose of profit maximization instead of an inclusion of the welfare of stakeholders (Byrne, 2009). Consequently, stakeholders have drawn attention to the

persistent problems of society as corporations' unethical conducts and inattention to societal growth and development become pronounced (Valenti, Carden, & Boyd, 2014).

The advent of technology has also illuminated the irresponsible actions of corporations thus bringing pressure to bear on corporate leaders to be eco-friendly (Doran & Ryan, 2014). Corporate leadership's response to the public pressure for the well-being and safety of the environment and people is to resort to CSR (Valenti et al., 2014), albeit unrealistically and impractically (Lyon & Montgomery, 2015). Zinenko et al. (2015) acknowledged that CSR may of symbolic importance rather than a real-life apparatus.

Answers to the question of how to implement a strategic and practical CSR framework remain elusive, but viewing this topic is important to spur positive social change (Szegedi et al., 2016). Evolution, confusion about CSR, descriptions and constituents of CSR were grouped as subheadings in this chapter. The relationship between the hierarchy of needs theory and CSR, the profit justification, the Friedman school of thought, themes of CSR, and a discussion about globalization and CSR, also provided subheadings for the clarity of this study.

### **The Evolution of Corporate Social Responsibility**

CSR, considered a universal framework to redirect corporate focus back on societal development (Bakan, 2005), has generated a lot of scholarly literature, underscoring its importance of creating positive social changes (Kashyap, Mir, & Mir, 2011). Carroll (2015) reported that the concept of CSR gained significance in the 1950s when organizational changes were recommended to improve employee safety and well-

being. Cochran (2007) pointed out that CSR began in 1953 as a philanthropic initiative aimed at societal improvement.

Carroll (2015) identified that CSR was practiced in the 1960s by business managers as a philanthropic framework to improve stakeholder well-being and social improvement. Cochran (2007) distinguished that in the 1970s CSR literature transformed from a focus on ethics to corporate response to pressures of social welfare. The 1980s ushered in alternative themes of CSR such as stakeholder theory by Freeman et al. (1984), corporate social performance, corporate citizenship, corporate sustainability, and the development of business ethics (Carroll, 2015).

The period 1990 to 2001 was when scholars sought to determine reasons to engage in CSR and began to make comparisons between corporate social performance and financial performance (Pour, Nazari, & Emami, 2014). The years 2000 to 2010 were inundated with literature and empirical research on the business case and financial benefits of CSR (Carroll, 2015). From the year 2010 to present the literature is focused on the strategic orientation of engaging in CSR as scholars look to structure an implementation paradigm (Wang et al., 2016). The prominence and consistency of CSR in literature indicates the potential of CSR to lead to positive social changes.

### **Confusion About Corporate Social Responsibility**

Despite the progressions in CSR, there are still problems of implementation (Szegedi et al., 2016). The lack of a clear implementation of CSR may be attributed to the disparity between its concept and real-life practice (Glavas, 2016). Pour et al (2014) posited that various definitions and descriptions in literature may have contributed to

confusion of CSR understanding. There are also inherent problems of communication (Crane & Glozer, 2016), leadership style (Du et al., (2013), role of government (Singhal, 2014), and other stakeholders, and a continuing economic debate about the efficacy of using corporate resources to serve the interest of society (Kitzmueller & Shimshack, 2012).

**Various theoretical perspectives of CSR.** There is the classical theory approach that aligns with the Milton Friedman school of thought that the sole purpose of corporations is maximize profit (Hamidu, Haron & Amran, 2015). The classical theory emphasizes organizational productivity and profitability rather than employee and society well-being (Hamidu et al., 2015).

The stewardship theory has been advocated by some scholars to build a consensus between managers and shareholders because it emphasizes a compromise between managers and stakeholders on ethical and professional decision making in the interest of growth of the company (Fernandez-Rodriguez, 2016; Hamidu et al., 2015). Krisnawati, Yudoku, and Bangun (2014) articulated that managers seek a balance between shareholders and stakeholders of corporation. Krisnawati et al. (2014) evaluated in their research that managers can increase profits when they serve the interest of all stakeholders rather than a few shareholders.

The stakeholder theory underscores the bond between corporations and society. According to Freeman et al. (2010), corporations must take into consideration stakeholders such as suppliers, consumers, and employees, not only shareholders in their decision-making process. Deegan and Unerman (2011) inferred from research, however,

that the stakeholder theory recognizes important stakeholders to corporations such as investors and government agents rather than acknowledge the equality of all stakeholders. Oman and Ramdhony (2015) analyzed in their research that the stakeholder theory may be more suitable for developing countries where there are less legal standards and corporations may have more effect on its stakeholders.

The instrumental theory suffices the strategic imperative of corporations through social responsibilities by building a good reputation to improve customer demand (Hamidu et al., 2015). According to Hamidu et al., (2015) the instrumental theory emphasizes that it is important for corporations to consider the interest of their stakeholders in advancing their profit maximization objective. Omran and Ramdhony (2015) assessed that CSR increases profits rather than adds to cost, if well managed. Specifically, ingratiating the corporation in the community by, example, engaging in scholarship programs for students, may lead to increased demand.

Implementing CSR may require a consensus theoretical structure which rejects corporate leaders' sole focus on profit maximization, but rather incentivizes corporate attention to societal development. The instrumental theory could also engender the purpose of CSR, albeit strategically thus renewing the debate over the use of corporate resources for societal good.

The classical and agency theories appeal to the status quo whereby corporate leaders' sole purpose is profit maximization (Hamidu et al., 2015), because shareholders will bring pressure to bear on management to increase profits. The stewardship theory which seeks a compromise between the aims of management and shareholders, both in

business to maximize profits (Fernandez-Rodriguez, 2016), may not justify the purpose of CSR. Explaining CSR from the stakeholder theoretical approach, which emphasis on the importance of society in business growth, may elucidate understanding of its implementation.

**Interest by various disciplines.** The lack of a clear definition, understanding, and implementation of CSR may be attributed to the interest by various disciplines (Sheehy, 2015). Zinenko et al. (2015) concluded in their research that none of the definitions of CSR offered in extant literature is adequate. Sheehy (2015) interpreted a confusion of understanding caused by the multiplicity of definitions propounded by scholars of various disciplines.

Legal and political scholars understand CSR as a regulatory apparatus (Sheehy, 2015). Economists understand CSR as the provision of public goods or philanthropic initiatives which is only worthwhile if it leads to profit maximization (Kitzmueller & Shimshack, 2012). Business scholars understand CSR as a management function aimed at building reputation (Carroll, 2015). Engineers may understand CSR as an opportunity to build environmentally friendly machinery. There is the need for a consensus definition of CSR which permeates through various disciplines given that its implementation has become elusive despite acceptance by corporate leadership (Szegedi et al., 2016)

The reason for the disparity in definition of CSR may not be far-fetched. Pour et al. (2014) articulated that the multitude of theories, concepts and description of CSR may have contributed to a lack of understanding. Carroll's, (2016) definition of CSR as a legal, economic, ethical, and discretionary initiative of business may be identifiable by a



host of scholarships but may not yield a consensus. The various definitions generated in literature are worthy of note.

***Legal definitions of CSR.*** Sheehy (2015) demonstrated that CSR is a legal framework. According to Sheehy, (2015) CSR is a business regulation apparatus with universal implications. CSR is the agreed upon laws and standard of operation by businesses at the local level and internationally, to avoid negative consequences of production to society (ISO 26000, 2010). Local standards may be industrial regulations and corporate policies, and international standards may be the need to abide by a United Nations charter or other laws by an international agency.

Carroll (2016) also acknowledged the legal definition of CSR, stating that, corporate leaders are obligated to abide by the laws of the country to avoid harm to society in their business operations. These laws protect workers, society, and the environment against harms (ISO 26000, 2010). Other scholars view the legal aspect of CSR as a form of corporate citizenship initiative to promote the well-being of society (Matten & Crane, 2005). Lambooy (2014) summarized that CSR belongs to various fields of law including criminal, labor, environmental, corporate, and international law.

Although CSR as a legal framework may be effective in eliminating worker abuse, societal harms, and serve as an international law, defining CSR as a legal framework narrows its understanding. Legal CSR sends a message to corporate leaders to only abide by the letter of the law and not waste any resources philanthropically, ethical or strategically to help develop society. Particularly, corporate leaders may operate based on the concept of ‘do no harm to society’ and not ‘do good in society’. In the absence of

any governing body charged with enforcing international corporate laws (Sheehy, 2015), multinational corporations' operations may be detrimental especially in developing countries where laws may not be properly defined and enforced thereby limiting the purpose of CSR.

***Business definitions of CSR.*** CSR is viewed as a corporate management framework to engender social development as societies have become more pluralistic and transparent due to improvements in technology (Carroll, 2015). Szegedi et al. (2016) indicated in their research that CSR has become a business paradigm of voluntary managerial initiative to promote ethical conducts to avoid harms to society, ensure workers' rights, while maintaining a good economic threshold. Nasrullah and Rahim (2014) specified in their research that CSR has an inherent business purpose which buttresses the permanent relationship that exists between corporations and their stakeholders. Goel and Ramanathan (2014) concluded in their research that CSR is a paradigm of business ethics. Isaksson, Kiessling, and Harvey (2014) defined CSR as a managerial apparatus aimed at reputation building to boost demand for goods and services.

The business approach argument undermines the essence of CSR as a societal development framework and may underscore part of the reason for its lack of implementation. Viewing CSR as a business management framework may give credence to the phenomenon of *greenwashing* as it may be used discretionarily and unrealistically to meet certain business goals and not necessarily to solve problems of the society (Lyon & Montgomery, 2015). As Perks, Farache, Shukla, and Berry, (2013) evaluated in their

exploratory study of CSR communication, there are misleading information in CSR advertising coupled with inherent motives of irresponsible social behaviors by firms.

***Political definitions of CSR.*** Proponents of the institutional theory believe that CSR is a political framework, controlled by the government and public advocacy groups (Hamidu et al., 2015). Governments make laws to protect corporations and societies and as such control any legal frameworks such as CSR, which brings into focus the actions of corporations in societies. Sheehy (2015) articulated that CSR may be categorized as a political framework or a corporate citizenship concept aimed at instilling the virtues of good behavior in society and country. Frynas and Stephens (2015) analyzed in their research that CSR is a political activity by corporations mainly to win legitimacy of stakeholders including the government.

CSR may be used to win political favors from the government and against political activism by stakeholders (Kalla & Broockman, 2015). A political construct of CSR, may lack an implementation basis because political activism may be localized and based on special interest as opposed to being a universal structure to ensure a permanent positive social change. Corporations may be powerful and influence politics to get favor through deregulations and acts of leniency by a ruling party, which may contradict the purpose of CSR and stifle societal development (Kalla & Broockman, 2015).

***Economics definitions of CSR.*** Corporate irresponsibility led to the economic collapse culminating in the great depression of 1929-39 (Eberstadt, 1973). The 2008 global financial collapse can also be blamed on corporate irresponsibility (Prawit, Sharp, & Wood, 2012). Many economists reject the concept of CSR as issues of the environment

and society are viewed as lacking profit (Kitzmueller & Shimshack, 2012). Reindhardt, Stavis, and Victor (2008) defined CSR as: nothing but a sacrifice of corporate resources to serve the interest of society. Milton Friedman famously remarked that the only objective of corporations is to maximize profits and not serve the interest of society (Ferrero et al., 2014).

Despite these famous rejections of CSR, Pour et al. (2014) identified in their research that CSR may have a profit generating objective. Jansen, Sen, and Bhattacharya (2015) hypothesized that corporations only engage in CSR strategically, to enhance growth and development for their business as well as stakeholders. Michelini (2012) concluded that corporations have come to the realization that solving social problems presents economic opportunities. According to Valenti et al., (2014), the economic ingenuity of engaging in CSR is clear due to its product differentiation and reputation enhancing characteristic which lead to the accrual of profit. The economic case of CSR holds strong as all the branches of CSR such as legal, philanthropic, ethical, may either add to cost or enhance profit.

The problem with the economic definition is that corporate leaders may engage in CSR only when they are sure of maximizing profits (Kitzmueller & Shimshack, 2012). Economically engaging in CSR as reputation boosting apparatus may fail to provide a concrete basis for its implementation. Corporate leaders may engage in reputation boosting strategies occasionally while disregarding problems of society such as unemployment and poverty.

**Unclassified definition of CSR.** Kahreh, Babania, Tive, and Mirmehdi (2014), defined CSR as corporate framework towards promoting the well-being of society through initiatives beyond the legal, ethical, cultural, and institutional frameworks of a country or region. Dillard and Layzell (2014) categorized CSR as a stakeholder relations framework based on compliance to public pressure and legal requirements. Joshi and Li (2016) pointed out that CSR is a framework based on the legitimacy theory which seeks a justification to business use of stakeholder resources. Accordingly, Joshi and Li, (2016) concluded in their research that there is the need for society to benefit from the use of resources such as lands, water, humans, and animals. CSR creates positive returns to society. The need to implement CSR to improve corporate profits and develop societies is apparent and imminent (Crifo & Forget, 2015).

### **Descriptions of Corporate Social Responsibility**

Various words and phrases have been used in literature to describe the nature and purpose of CSR. These descriptions may be aimed at illuminating understanding of CSR implementation. The sustainability, and social innovation description of CSR provided are categorized as subheadings to provide cohesion and clarity to this study.

**Sustainability framework description CSR.** There are scholars who equate CSR to the concept of sustainability, whereby natural resources are preserved by renewal or minimization of usage through finding alternative means (Reilly & Hynan, 2014). Valenti (2014) in a case study, elucidated Boeing and ExxonMobil corporations' sustainable environmental initiatives. Shen et al. (2016) noted in their study of CSR initiatives that firms are concerned with the results of sustainable environmental programs and acts of

goodwill in the society. In their study of eco-friendly production, Kim and You, (2013) observed that leaders of firms such as Toyota and General Motors are focused on long-term strategic CSR. Reilly and Hynan (2014) summarized in their research that CSR is a business initiative for sustainable development of societies.

In as much as CSR initiatives to enhance social sustainability are important, it may not be entirely necessary because of the current spate of advancement in science and technology to spur innovations into alternative sources of production, to mitigate social problems of pollution, poverty, and water contamination. Finding alternative sources of production based on technological advancement, inspired by CSR may be significant in underscoring the need for CSR implementation.

**Social innovation framework description of CSR.** The modern era has brought about improvement in innovative devices such as cell phone cameras, and enhanced social awareness of corporate practices. Social awareness of corporate initiatives has put pressure on business managers to engage in CSR and mitigate negative consequences of production (Doran & Ryan, 2014). The Porter hypothesis (Porter & Linde, 1995) advanced the concept that environmental regulations, due to CSR, may lead to innovative mechanisms by corporations to improve societal welfare.

As Drucker, (1984) articulated, social issues whether locally or on a global scale are inherently business opportunities harnessed through innovation. Rexhepi, Kurtishi, and Bexheti (2013) recommended that CSR could be referred to as social innovation, and that successful long-term growth of a business is dependent upon managements' ability to identify social problems as opportunities for profit making. Kitzmueller and Shimshack

(2012) hypothesized in their research that CSR may be an investment in innovation to reduce the cost of production as imposed by law or social activists' boycotts of goods and services.

The concept of innovation permeates through all scholarships and may close the gap of understanding and implementation of CSR. Phillips et al. (2015) though concluded that the concept of social innovation is less researched. Martinez-Conesa, Soto-Acosta, and Palacios-Manzano (2017) also identified a gap in extant literature related to CSR and the concept of innovation, which if closed may improve understanding of CSR implementation. Understanding CSR as a social innovation framework, viewing social problems as opportunities for growth and development, may be appropriate for all disciplines and provide an implementation structure for CSR.

### **The Hierarchy of Needs Theory and Corporate Social Responsibility**

Doda (2015) evaluated that CSR leads to innovation and creativity, important towards business and societal growth and development. The creativity and innovative tendency of CSR align with Maslow's hierarchy of needs theory. CSR focuses on eliminating any human rights abuses to employees and society to improve their well-being (ISO 26000, 2010). The well-being of employees and stakeholders is paramount to corporate productivity and profitability because it entails increased production of goods and improvement of services.

Management may be inspired by CSR to provide basic needs in the form of higher compensation to employees to afford basic necessities of life such as food, water, and shelter, consistent with the hierarchy of needs theory (Maslow, 2014). Management may

improve working and living conditions by ensuring a harmless workplace and secured neighborhoods, in alignment with Maslow's employee safety requirement. Management may promote a family culture of love, and friendship in alignment with Maslow's model, amongst employees and build rapport with society through philanthropic acts.

Building a culture of love amongst employees may build teamwork, and improve communication needed for productivity. By ingratiating with stakeholders through philanthropy, corporations may better understand the problems of society and produce to specification, a situation which ensures ready market for goods and services and eliminates wasteful production. De Roeck, Akremi, and Swaen (2016) concluded that philanthropic acts inculcates an aura of prestige and esteem in employees which may lead to improved employee commitment and production.

Increased production may lead to higher compensation for employees to afford esteem needs such as cars and higher education and become more creative and productive, in alignment with Maslow's, (2014), self-actualization attainment. These creative and innovative employees may view societal problems as opportunities for growth and development. As De Roeck et al., (2016) identified in their research, society accords respect to employees of corporations with CSR Initiatives. Employees also feel a sense of entitlement to the corporation, which in effect may lead to higher demand, productivity, and profitability.

### **The Profit Justification of Corporate Social Responsibility**

Carroll's (2016) definition of CSR as the economic, legal, ethical, and philanthropic initiatives of corporations to enhance societal development, may be



summed up as a profit-making framework. Legally, corporations may want to avoid fines which adds to cost of production. Economically, CSR may improve innovation as societal problems may be viewed by corporations as opportunities to increase profit. Ethically, CSR may mitigate societal harms as consumer activism such as boycotts and protests of corporate goods and services, may result in low demand thus decreased profits (Castello, Morsing & Shultz, 2013). Acts of philanthropy such as donating to hospitals and schools, may build trust in consumers and improve demand and profit (Valenti et al., 2014).

According to Parsa, Lord, Putreva, and Kreeger (2015) consumers are willing to pay fairly higher prices for goods and services by firms that engage in CSR activities. Borghesi, Houston, and Naranjo (2014) reported in their research that corporate leaders may choose to invest in CSR not for altruistic but strategic reasons of creating goodwill to enhance demand. Ioannou and Serafin (2014) underscored the long term financial benefits of engaging in CSR to minimize investor risk as there is growing favorability by investors towards companies with high ethics, social, and environmental standards.

Chiang, He, and Cang-Fu (2015) estimated in their research, a high quality financial reporting when firms engage in CSR. De Bettignies and Robinson (2015) pointed out in their research that firms that engage in CSR may generate lower profits in the short term but accrue higher economic returns in the long run. Liu and Wu (2016) indicated that CSR increases the worth of firms especially in a highly competitive market environment. The ethical, legal, and philanthropic dimensions of CSR all underscore its profit-making and cost reduction significance.

Despite its promise of profitability, the question of whether CSR is being used as a reputation and perception building program or a greenwashing venture just to lure customers and investors to maximize profits weighs heavily on the minds of many scholars (Lyon & Montgomery, 2015). Consistent with the belief of greenwashing is the debate about the logic of using corporate resources to serve the interest of society (Glavas, 2016). Scholars who favor corporate actions to only maximize profits, rather than engage in CSR, are from the Milton Friedman school of thought (Ferrero et al., 2014).

### **The Milton Friedman School of Thought on Corporate Social Responsibility**

Milton Friedman's name has become synonymous with the case against CSR because of his exposition that the only purpose of a business is maximize profit (Ferrero et al., 2014). Friedman's views align with Drucker's (1984) assertion that CSR does not align with the purpose of business, with the idea that economics is focused on value creation and considers social issues immeasurable and valueless thus aberrant to the economic system (Ferrero et al., 2014). Many economists have embraced Friedman's school of thought and accept CSR only if it is strategic to profit maximization or as a mechanism to reduce cost (Kitzmueller & Shimshack, 2012).

It is important though to focus on the full content of Milton Friedman's quote on CSR. Friedman also noted that businesses have the obligation to conform to legal and ethical standards of society and that negative consequences of production such as pollution, and water contamination were not acceptable. Friedman's views on legal and

ethical obligations align with Sheehy's, (2015) articulation that CSR belongs to the family of law and politics.

In as much as economic theory is focused on value creation, it is also important to reduce cost. Violating legal requirements may result in fines and suspensions and add to cost of production. CSR is focused on sustainable business operation by ensuring that corporations are transparent and accountable to avoid any negative effect of production (Reilly & Hynan, 2014). The legal dimension of nature of CSR may result in a reduction of fines, build reputation, and trust in stakeholders and lead to increased demand and profits.

Negative consequences of production persists despite the purpose of CSR, underscoring the need for CSR implementation (Lingreen & Swaen, 2010). Scholars have focused less on corporate social innovation, a concept that promotes new and efficient production, and aligns with the purpose of CSR of enhancing stakeholder well-being (Phillips et al., 2015). Drucker (1984) concluded that CSR is finding innovative means of viewing problems and hidden values of society as opportunities to spur growth. The nature of corporate social innovation, solving social problems and harnessing economic opportunities from them, aligns with CSR as defined by Drucker and as such requires attention (Cunha et al., 2015).

### **Reasons to Engage in Corporate Social Responsibility**

The profusion of reasons given for corporations' engagement in CSR may have contributed to its lack of understanding and implementation. There are the obvious altruistic, legal, and economic reasons postulated by Carroll, (2015). Corporations

strategically participate in CSR as a reputation building initiative among consumers to enhance product differentiation and competitive advantage (Crifo & Forget, 2014). The adaptation of CSR may also be attributed to the trends of time of the twenty first century of dissemination and efficiency in technology among other current business practices.

**Transparency in business.** The advent of technology has put in the lime light irresponsible behaviors by corporations such as environmental pollution, and poor food quality, which otherwise might have gone unnoticed (Borghesi et al., 2014). Any such acts of irresponsibility may easily be recorded on cell phone videos, for the full glare of society and authorities to take legal action. Shnayder, Van Rijnsoever, and Hekkert (2016) discovered in their research that social pressures effectively engender CSR initiatives. To maintain their public reputation and trust, corporations must be socially responsible (Valenti et al., 2014). To remove any doubts or contradictions about CSR activities that may be observed by informed investors, corporate leaders may want to avoid greenwashing and practically implement CSR (Chen & Gariou, 2015).

**Era of health consciousness.** In the twenty first century, advances in technology have increased societal awareness of the detrimental effects of pollution and other negative externalities by corporations, leading to an outcry for alternative sources of energy and eco-friendly productions (Doran & Ryan, 2014; Valenti et al., 2014). Some corporations have responded to societal demands strategically through CSR to gain competitive advantage in the market (Crifo & Forget, 2014)). Accordingly, Jacobson et al., (2015) identified in their research, the continuous popularity in alternative sources of

energy such as wind, solar, water to ease the pressure on coal and crude oil energy sources which pollutes the environment and cause death to 78,000 Americans every year.

**Broader customer base.** The world has ‘shrunk’ because of globalization, the integration of people from all walks of life socially and economically. Many businesses have affiliates and customers in foreign countries, besides competition on the market has become so intense, inspiring the need to improve quality of products to maximize profits. Broader customer base results in different tastes by customers thus putting pressure on corporations to be innovative.

**Government inefficiency.** Political discourse, unfavorable economic climate, and ineffective tax system may resulted in governments’ inefficiency in societal development. According to De Bettignies and Robinson, (2015) government inefficiency in the U.S., has resulted in a lapse in societal development. Higgins and Izushi (2014) identified in their research, infrastructural problems which needs to be solved by corporations due to government inefficiencies, to maintain the competitive advantage of the country. Corporate leaders are influential in the politics of the U.S. as they make financial contributions, for politicians to lapse regulations in their favor (Kalla & Broockman, 2015). Implementing CSR may be needed to solve corporate negative externalities and disregard of society, and spur societal growth (Crifo & Forget, 2015).

### **Extent of Corporate Social Responsibility Engagement**

Closely related to the reasons for partaking in CSR is the issue of ability and willingness to implement CSR. Chauhan (2014) concluded that factors such as size, profitability, and sales levels are all determinant factors of a firm’s ability and extent

of engagement in CSR activities. Borghesi et al. (2014) summarized in their research that larger firms with huge capital, advertisement, and investment budget are more likely to undertake CSR initiatives. According to Liu and Wu, (2016), a firm's CSR initiative could be influenced by that of its competitors.

Wu, Lin, and Liu (2016) in a twenty year sample of U.S. firms found out that location of firms may contribute to their CSR tendencies. According to Wu et al., (2016) firms located in highly religious and senior citizen neighborhoods are prone to partake in higher quality CSR initiatives. Jha and Cox (2015) described in their study that firms located in highly endowed social neighborhoods that have altruistic culture have a higher proclivity to CSR. Gatti and Steele (2015) buttressed this point from an institutional theory framework, that country-specific factors may affect CSR initiatives. Luo and Du (2015), observed that a high level of market competition determines the extent of a firms CSR initiatives.

Ensuring that CSR is implemented may require a focus on both interior and exterior factors of production. Internal factors such as mechanisms of production including employee skill level, size and profitability of the firm, capital outlay and leadership style orientation are important. External factors such as location of the firm, institutional framework of laws and cultural norms, as well as market competition are all significant in implementing CSR. Drucker (1984) pointed out that corporations are capable of improving the lives of stakeholders.

## **Constituents of Corporate Social Responsibility**

The question of what constitutes a responsible social activity may have contributed to multiple understanding and lack of clear implementation of CSR. There are internal and external basis for implementing CSR. The internal basis of CSR encompasses the efficient management of employees and other natural resources beyond the minimum standards of the law and ethical norms. Efficient human resources management may include the provision of health care, conducive and safe working environment, efficient means of transportation, healthy eating, and workout programs, (Nasrullah & Rahim, 2014).

The external basis encompasses corporations' relationship and need to improve the welfare of stakeholders such as suppliers, consumers, business partners, and investors (Nasrullah & Rahim, 2014) The external relationship is based on the extent of corporations' sustainable, accountable, and transparent initiatives to solve societal problems created as a result of negative consequences of production, and engaging with the community members for this purpose (Nasrullah & Rahim, 2014). The external constituents of CSR determine its importance in enhancing positive social change.

**Sustainability constituent of CSR.** The basic truth about CSR is that it may ensure sustainable and eco-friendly production, a phenomenon commonly known as *going green* (Doran & Ryan, 2014). Corporations use natural resources such as minerals, crude oil, trees, and land in production. Recycling these natural resources is important in ensuring continuous production both in the short-term and long-term. CSR emphasizes on

the importance of sustainable production to ensure preservation of, and availability of natural resources in the future (Popa, 2015).

**Accountability constituent of CSR.** Accountability which is the justification of actions, in this case, by corporations has legal and ethical ramifications. The consequences of corporate production on the environment has to be aligned with the cultural and social norms and also the laws of the society and the country as a whole. Corporations produce strategically to meet the cultural preference and to ensure that products improve the well-being of people and the environment and enhance their reputation thereby increasing demand. Negative consequences of production may be a violation of legal standards by the government (Dillard & Layzell, 2014).

**Transparency of CSR.** Many corporations report their CSR activities due to pressure by stakeholders for transparency (Valenti et al., 2014). Corporations are integral part of society. Society is the custodian of natural resources for production (Bakan, 2005). Corporate initiatives affect and are affected by stakeholders (Freeman et al., 2010). Hollensbe et al. (2014) defended the mutual dependence of business and society. It is thus significant for stakeholders to identify and understand the actions of corporate leadership to avoid skepticism but instead enhance trust and demand (Skarmas & Leonidon, 2013). The issue of transparency is also important towards avoiding the phenomenon of *greenwashing* while enhancing the reputation of the corporation (Crifo & Forget, 2015).

**Legal constituent of CSR.** Carroll (2015) noted in his research that the legal framework of CSR was established in the late 1800s and became prominent in the 1970s



as corporations were obligated to abide by federal laws involving environmental, product and worker safety. Lambooy (2014) described CSR as belonging to various fields of law including international, corporate, and labor law. Dillard and Layzell (2014) pointed out in their research that CSR is a legal compliance apparatus. Other scholars view CSR as a good citizenship mechanism to protect society from the negative externalities of corporate production (Carroll, 2003).

The question of whether CSR has a legal component is not debatable, however as Kahreh et al., (2015) indicated CSR may be defined as *beyond compliance*. CSR is indeed beyond compliance of the law as it is more of an ethical framework for corporations to act as good citizens in their communities. Certain scholars recognize that the legal boundaries for corporations to operate are already set and enforced by the government and that CSR falls outside the parameters of law. Hamidu et al. (2015) confirms this notion when they expatiated that, CSR is viewed in some parts of the world as a management imperative, beyond existing human rights and environmental laws.

**Philanthropic constituent of CSR.** Carroll (2015) observed that CSR initiatives started as mainly philanthropic in nature from the early 1800s as companies donated to charities. Most of the donations though were in the long-run reputation building interest of the company. Cochran (2007) reported that philanthropic contributions by businesses in the 1950s were aimed at social welfare and not immediate corporate gains. Butler and

McChesney (1998) justified in research, the philanthropic nature of CSR.

Philanthropic initiatives are however discretionary in nature and as such lack practical basis for implementation of CSR. A corporation may donate used cars to a church or

community. Donations of used cars and food do not solve the problem of pollution caused by corporate fumes, unemployment or hunger in a community where people may be dying as a result.

**Ethical constituent of CSR.** Szegedi et al., (2016) indicated in their research that CSR has an ethical purpose aimed at avoiding harmful consequences of production and inspiring a good behavioral approach to business administration. Rodriguez-Fernandez (2016) highlighted the inseparable relation between CSR and business ethics. Doda (2015) advanced the thought that CSR is an organizational framework based on ethical initiatives. Goel and Ramanathan (2014) distinguished that CSR is a business ethics paradigm. Overall (2016) discovered in his study that being socially responsibly is equated with ethical behavior.

Ethical initiatives are, however, discretionary and may not align with imminent problems of society. A corporation may decide to be ethical by recycling and using biodegradable products, however, this may not solve the immediate problems of water contamination in a society. Avoiding accidents at the job place may not necessarily mean a corporation holds employee welfare in high esteem, instead providing a conducive atmosphere and employee development training programs may be more important.

**Economic constituent of CSR.** There is the need for corporations to make profit and fulfill social responsibilities (Drucker, 1984). Adams, Jeanrenaud, Bessant, Denyer and Overy (2015) assessed in research, the profit inherent in sustainable production due to CSR. Businesses operate on generating profit on goods and services. Profit can only be generated through investments and consumer demand. Consumers demand high quality

of products while investors want to see growth and development of the business. There is thus the need for corporations to invest in quality and long-term production. Dangelico (2015) concluded that there is a competitive advantage in long-term innovative production. Krisnawati et al. (2014) assessed that CSR may lead to profitability if well managed.

To further enhance their reputation with the public to increase demand, corporations may resort to charitable donations such as sponsoring sports programs and investing in education to improve the skills of human resources. Zheng, Luo, and Maksimov (2015) evaluated in research that CSR could be used as a strategic apparatus of philanthropic initiatives to build legitimacy with external stakeholders such as consumers and investors. Lingreen and Swaen (2010) underscored the need for a strategic, multidisciplinary, and evidence-based implementation framework of CSR.

### **Themes of Corporate Social Responsibility**

Various themes of CSR have been created in extant literature to discuss and support the concept and purpose of CSR. These themes may be aimed at generating understanding about the concept of CSR and the purpose for which it was created. CSR themes such as corporate social innovation, corporate social performance, and corporate citizenship provided subheadings for the clarity of discussions.

**Corporate social innovation.** The concept of social innovation is rarely discussed in extant literature of social development (Phillips et al., 2015), however as Drucker, (1984) pointed out, social problems may be opportunities to be innovative to increase profits. Michelini (2012) defined social innovation as new ideas that solve societal problems and create positive social change by enhancing higher quality of life.

Schmitt (2014) defined social innovation as a new approach to problem-solving to enhance social development. Cunha et al. (2015) defined social innovation as a framework encompassing system-changing initiatives to spur positive social changes.

Changing a social system is a holistic venture involving every dimension of society such as cultural, economic, and behavioral to eliminate problem or fostering a better way to dealing with issues (Martin & Osberg, 2015). Example, solving the problem of health care, may require subsidizing school fees to increase the number of medical students and improving food quality through innovative production to prevent diseases. Stephan et al. (2016) analyzed that implementing a positive social change structure requires a transformation in thoughts and behaviors by individuals and institutions. CSR change system involves economic, social, and legal transformation.

The economic underpinnings of CSR is tied to the essence of social innovation (Schmitt, 2014). Kim and You (2013) in their case study of eco-friendly innovative automobile manufacturing companies noted that managerial inclination towards strategic CSR has an innovative component of value creation ideas with long-term implications of reputation enhancement which could result in increased demand and profit maximization. There is no doubt that CSR can lead to innovation in socially friendly products by corporations (Ambec, Cohen, Elgie, & Lanoie, 2013).

Luo and Du (2015) discovered in their research that firms with high CSR initiatives also increased their innovation into new products. To avoid fines and punishment due to legal enforcement of CSR, and lower cost of production, corporations may become innovative by researching into environmentally friendly mechanisms and

outcomes of production (Doran & Ryan, 2014). Kuen-Hung and Yi-Chuan (2016) discovered in their survey in Taiwan, that market demand for eco-friendly products and government subsidies will lead to environmentally friendly approach to innovation. CSR involves engaging with stakeholders which may lead to knowledge discovery and creative production (Cegarra, Reverte, Wensley & Gomez-Melero, 2016).

Combining a social purpose with a core business-like disposition epitomizes the framework of CSR and justifies its concept of a social innovation paradigm (Dees, 2001). According to Dees, (2001), socially innovative corporations are concerned with solving the problems of society efficiently by a.) Creating a new or improved product and discovering new markets, b.) Discovering new markets and finding unmet needs, c.) Introducing new strategy or method of operation, d.) Improving and discovering new sources of supply and mechanism of production.

These forms of social innovation if undertaken by corporations may lead to profit maximization and societal development, while eliminating the threat of unrealistic and embellished CSR initiatives. Undertaking social innovation may close the gap of CSR implementation in extant literature and lead to positive social change. The forms of CSR are divided as subheadings for this study as follows;

***Creating a new or improved product and discovering new markets.*** Crane and Glozer (2016) illustrated in their research, the importance of a multi-communication approach in CSR, to discover knowledge from customers, suppliers, and investors on what their needs are, and provide innovative products accordingly. Discovering new markets based on the tastes and preferences of different customers is essential to business

profit. It takes an effective two-way communication approach to discover the concerns of community members (Crane & Glozer, 2016) and produce according to their needs and preferences. Product innovation may be a consequences of scientific research and the need for product differentiation due to market competition.

Innovative production may lead to an enhancement in the quality of life of community members, increased profits as a result of product differentiation, and a competitive advantage on the market due to higher demand (Kurtishi & Bexheti, 2013). Wang and Sun (2014) pointed out in their research that innovation of the electric and hybrid cars was to reduce overdependence on crude oil and solve the resultant problem of environmental pollution. They noted that electric cars have the advantage of zero pollution and are also reliable and have higher performance level, thus cost effective for customers. Electric cars also have a higher safety and comfort level than fuel-powered cars thus are in higher demand (Wang & Sun, 2014).

***Introducing new strategy of operation.*** Boeing has adopted a new strategy of operation which is a holistic approach involving the efficient use of resources to improve societies (Valenti, 2014). There is the focus on partnership with other organizations to improve, health, education and overall human resource while also tackling the problem of pollution by reducing greenhouse emissions and noise minimization levels (Valenti, 2014). Hybrid and electric cars which reduces the overdependence on natural energy production and leads to a healthier environment due to zero emission of greenhouse gases such as carbon dioxide (Wang & Sun, 2014) may be a new strategy of production.

Improving and discovering new sources and mechanisms of production. Depleting the natural resources base has been a concern and catapulted the issue of sustainable production onto the limelight. Many scholars parallel CSR with sustainable production (Reilly & Hyman, 2014). There is the need to find alternative sources of production to reduce greenhouse emissions and ensure sustainable production for future generations. Jacobson et al. (2015) advanced the idea of using alternative energy source of wind, water and sunlight to existing energy sources of crude oil, and coal by all 50 states to reduce air pollution which has causes death to 78,000 people in the United States, stemming from respiratory and cardiovascular diseases.

Other themes of CSR may include the concepts of corporate citizenship, sustainable development, and corporate social performance. The themes of CSR may illuminate understanding of the nature and implementation of CSR. The nature and purpose of corporate citizenship and corporate social performance are two of the themes of CSR discussed in this study.

**Corporate citizenship.** The twenty first century has brought about various thematic approaches to the concept of CSR, prominent of which is corporate citizenship (Carroll, 2015). As the name implies corporate citizenship is the act of making contribution to the ideal of community and the country as whole to spur socio-economic growth and development (Carroll, 2003). Matten and Crane (2005) reported that the term corporate citizenship became necessary due to the power and influence of corporations in the lives of citizens. Matten and Crane (2005) observed that corporations have legal

status parallel to humans and have an obligation because of their influence on political, civic and social rights to act in favor of citizens of a country.

### **Corporate Social Performance**

Corporate social responsibility activities in the society is referred to in practical terms as corporate social Performance (CSP), and viewed as a long-term initiative involving corporate leadership (Wang, 2015). Corporate social performance may be equivalent to the sustainability and innovative trait of CSR. Corporate social performance is a measure of a corporations' strategic economic involvement in the community in the form of environmental development, better marketing programs to reach unmet needs and areas, and improvement in supplier relationship (Wang, 2015). Strategic economic involvement may be measured in terms of the company reputation among consumers through level of purchase, investor preference, and policies on employee well-being (Wang, 2015).

Measuring of corporate social performance has been a subject of contention by scholars (Wang , 2015). Crifto and Forget (2015) identified in their research, the need for more studies on how corporate social performance can be financially evaluated. Lu, Chau, Wang, and Pan (2014) stated that results are inconclusive as to whether corporate social performances has financial benefits. Saeidi, Sofian, Saeidi and Saaedi (2015) evaluated however that CSP enhances the reputation and competitive advantage of the firm and as a result leads to an increase in profits.

Globalization is a topical issue, that permeates through the fabric of society and for that matter every economic discipline. The effects of globalization on the nature and



purpose of CSR cannot be discounted. CSR has a global reach, as it is engaged in by 8000 companies in 150 countries (Wang et al., 2016). The subheading, globalization and CSR, offers a discussion about the effect of globalization on the purpose of CSR.

### **Globalization and Corporate Social Responsibility**

The advent of technology has brought about an extended geographical reach for local businesses and led to the formation of multinational corporations (MNCs), which have become more influential in global economic growth and development (Petrovic-Randelovic, Stevanovic, & Ivanovic-Dukic, 2015). According to Sheehy, (2015) CSR may be viewed as an international law for corporations. Smith (2013) described a renewed debate about the importance of CSR internationally in the era of globalization. Carroll (2015) indicated that CSR has gained global recognition although there are differences in its purpose, consistent with the imminent problems in specific countries.

Under the United Nations Compact, 9,269 companies in 166 countries, have pledged to promote CSR activities by engaging in poverty alleviation, environmental preservation, and avoiding human right abuses such as child labor and unsafe working conditions (Wang et al., 2016). Identifying the importance of CSR in international business and for that matter in MNCs' relationship with governments and communities in developing countries is critical towards sustainable growth and development. Water contamination as a result of oil spills in the Niger Delta of Nigeria (Adedokun & Ataga, 2014) and other places could be avoided through CSR, which promotes sustainable production and effective laws and ethical values.

The lack of a regulatory apparatus especially in developing countries calls for an international agency to rectify the detrimental effects of pollution and water contamination caused by oil spillage and other irresponsible and accidental effects by MNCs (Adedokun & Ataga, 2014). The question of who enforces CSR may be in the domain of the United Nations and local governments, until a CSR agency, similar to the purpose of the World Bank and the United Nations is set up. The question of how CSR can be enforced to realize its full effect on societal development still lacks theoretical and practical basis in extant literature (Lindgreen & Swaen, 2010). This research seeks to provide understanding about the Implementation of CSR.

There are inherent problems of the concept and nature of CSR in extant literature worthy of note. Understanding a comprehensive implementation framework of CSR may require a solution to the problems of community involvement in CSR decision-making and initiatives. Involving community members, suppliers, and consumers in CSR decision-making and initiatives may lead to the realization of its full effect on social development.

### **Stakeholder Role Recognition in Corporate Social Responsibility**

The importance of a discussion of community and government engagement in the nature and purpose of CSR cannot be over-emphasized hence the creation of subheadings to provide clarity and emphasis in this study. CSR is tailored to the well-being of stakeholders (ISO 26000, 2010). The role of the government in ensuring that corporations abide by the requirements of CSR in ensuring societal development requires discussion in this study.

**Community engagement in CSR.** Khandelwad and Bakshi (2014), defined CSR as a response mechanism to stakeholder pressure to curtail negative social consequences and improve overall quality of goods and services. Consistent with the concept of CSR to promote social development, the role of society, particularly consumers, needs to be highly estimated (Carroll, 2015). Castello et al. (2013) pointed out that consumers can boycott goods and services from corporations with unfavorable CSR disposition. Other measures may include a complaint on social media, street protests against the corporation. Such social pressures engender CSR (Shnayder, Van Rijnsoever & Hekkert, 2016). Alhouti, Johnson, and Halloway (2016), inferred that it is necessary to take stakeholders' perspective into consideration on CSR activities.

Crane and Glozer (2016) advocated a participatory communication structure whereby stakeholders are able to communicate their grievances and make recommendations towards social development. Xuemei and Yaoyang (2016) discovered in their research that consumers are motivated by their needs for better products and services, trust level of firms to act socially responsibly, the opportunity to be part of a positive program of social development, and rewards.

Gregory Dees, gave an example of a Harvard graduate who was rejected by the local community members he was supposed to help improve their production, because his behavior of knowing-it-all was deemed condescending. He later spent years to ingratiate himself with the local people and was amazed at what he learnt from them (Worsham, 2012). The example provided epitomizes the importance of the role of community members in CSR implementation and success.

**Government engagement in CSR.** Government initiative is important towards a CSR implementation, however the role of government has been reduced to setting of regulatory standards for corporations (Singhal, 2014). Singhal (2014) devised that beyond regulations and tax incentives, government can act as a broker to foster partnership of entities such as for-profit businesses, not-for-profit businesses, civil society organizations, and community organizers to promote a common purpose of service to society. Government may establish a CSR board, similar to the Securities and Exchange Commission which protects shareholders, to provide legal and ethical fairness to stakeholders. Government may help educate society on the importance of CSR.

#### **Reason for Choosing the Qualitative Descriptive Phenomenology Approach**

The methodological paradigm of a study seeks to explain how a researcher can find answers to the research problem (Patton, 2015). A qualitative research method in the field of business study allows the interpretation of meanings and understandings that participants attach to a phenomenon as discovered on the field of research (Patton, 2015). Consistent with the objective of a qualitative research, the purpose of this study is to gain rich and in-depth understanding of the implementation of CSR.

There have been qualitative, quantitative, and mixed-method approaches to the study of CSR and its related themes especially in the twenty first century (Carroll, 2015). Quantitative methods are used to find the relationship between CSR and financial performance outcomes, results of which were mixed (Lu et al., 2014). Du et al. (2013) discovered in their quantitative study that transformational leaders engaged in CSR while transactional leadership implemented CSR. Shen et al. (2016) deduced a positive

correlation between CSR and corporate innovation, in their quantitative sampling. Chiang et al. (2015) used quantitative multiple regression to assess the correlation between CSR and quality of financial reporting.

An exploratory qualitative study was conducted by Kitzmueller and Shimshack, (2012) based on theoretical and empirical data to ascertain the benefits inherent in CSR to society. Sheehy (2015) employed a theoretical review of literature to critically analyze the definition of CSR and create understanding about its nature. Valenti et al. (2014) relied on an exploratory case study design to examine CSR programs at both Boeing and ExxonMobil corporations to create understanding of its nature and impact on society. CSR values such as sustainable production, community involvement, benefits to stakeholders were compared.

The phenomenological design allows the elucidation of meanings that people have of their lived experiences of a phenomenon through the collection of multiple forms of data including empirical and theoretical to gain rich understanding (Sloan & Bowe, 2014). Khan and Lund-Thomsen (2011) conducted a phenomenological study to interpret the meanings that local manufacturers in developing countries attached to CSR policies. For my research, phenomenology will be employed to inform an understanding of a strategic CSR implementation. The lived experiences of corporate leaders in undertaking various CSR activities will be identified and reported to improve understanding of CSR implementation.

### **Gap of Corporate Social Responsibility implementation in Literature**

Wang et al. (2016) summarized that scholarly literature from 2010 to present is focused on the profitability of engaging in CSR despite the debate about the appropriateness of using corporate resources to serve the interest of society. The implementation of CSR is still in peril as a consensus in understanding has still not been reached (Lindgreen & Swaen, 2010; Sheehy, 2015). Szegedi et al. (2014) pointed out in their research that implementation of CSR is a problem although the importance of CSR to business growth and development is acknowledged in literature.

Glavas (2016) hypothesized that the disparity between the concept and real-life practice of CSR may have contributed to the struggles of corporate leaders to implement CSR. There is marginal knowledge about how corporate leaders implement CSR programs in their organizations (Bjerregaard & Luring, 2013; Wickert & de Bakkar, 2015). Valenti et al. (2014) admitted that there are problems of CSR implementation although corporations such as ExxonMobil and Boeing have CSR programs that enhances societal welfare. This research focuses on how corporations implement CSR, to illuminate understanding.

### **Summary and Transition**

The profusion of literature underscored the importance that scholars attach to the concept of CSR to create positive social change, thus the need to improve understanding about its implementation. Part of the reason for its prevalence in literature may be due to the debate about the logic of CSR, and the flux and complex nature of societal problems. Various definitions, theories, strategic significance, constituent, themes, and multitude of

reasons have been advanced to explain the concept of CSR. Despite the vagaries of explanations by scholars corporate leaders strive to implement CSR despite a disparity between its concept and real-life practice.

Understanding an implementation structure of CSR may be essential to business profitability and enhance positive social change by mitigating problems of pollution and water contamination, and improve food yield and quality. A qualitative transcendental phenomenological approach will be used to identify and report the lived experiences of managers of manufacturing corporations in Charlotte, North Carolina, to illuminate understanding of CSR implementation. Chapter 3 includes the methods, designs, population sampled, instrumentation and ethical issues of the study.

### Chapter 3: Research Method

The purpose of this qualitative transcendental phenomenological study was to identify and report the lived experiences of corporate employees with CSR implementation. CSR is a framework to enhance transparent and ethical corporate initiatives to improve the welfare of society (ISO 26000, 2010). As debate persists about the logic of using corporate resources to solve problems of society, corporations endeavor to implement CSR (Glavas, 2016) to address chronic social problems (e.g., pollution and water contamination). The need to understand the implementation of CSR is important to reduce societal problems and create positive social changes.

In Chapter 3, I focus on the appropriateness of the transcendental phenomenology design for this research. The role of the researcher as an interviewer is also illuminated in conformance with the standards of a qualitative approach to study. Ethical issues are focused on to address my biases, treatment of participants, and data collected for research, to conform to the standards of qualitative research. In this chapter, I also address the instruments used to collect data, sources of data, the criterion used in selecting participants, and the data analysis procedure used in this study. To allow clarity and identification of salient points, headings such as research rationale and design, the role of the researcher, methodology of research, and summary are provided.

#### **Research Methodology**

The process for choosing a suitable methodology for this study was based on the purpose of study and the research question. Quantitative, qualitative, and mixed methods approaches were considered for this study. The purpose of study and the research



question indicated that a qualitative approach would afford the opportunity to gain understanding about the complexity and richness (Chetty, 2013) of CSR implementation. A qualitative method relates to a social construct and allows understanding of an implementation framework (Patton, 2015) such as CSR.

A quantitative approach was deemed unsatisfactory because relationship between variables and numerical evaluation of the importance of a phenomenon (Onwuegbuzie & Leech, 2005) did not align with the purpose of this study, which was to identify and report lived experiences of corporate employees of CSR implementation. A mixed method approach, which includes both quantitative and qualitative methods may be better, but it is also time and resource consuming (Teddlie & Tashakkori, 2009), and there was no need for me to evaluate the number of corporations involved in CSR activities. As discussed in Chapter 2, there is still the need to understand how CSR is implemented to spur practical positive changes in societies, thus selecting the qualitative approach was based on its purpose of creating understanding from participants' data (Patton, 2015).

An appropriate research design and rationale for this study is the transcendental phenomenology approach. According to Moustakas (1994), any phenomenon viewed from a person's perspective devoid of preconceived notions and the influence of societal impressions may form the basis of a phenomenological study. Being conscious of a phenomenon by creating thoughts and opinions forms the basis of individuals' attachment, or experience (Giorgi, 2009; van Manen, 2014). Applying transcendental phenomenology was appropriate for this qualitative study because the focus was on

individuals' consciousness of an experience (Giorgi, 2009) and the gathering of information subjectively as related to the essence of participants' lived experiences (Moustakas, 1994).

Transcendental phenomenology has been used in research on business practices including CSR. For example, Loo and Nasruddin (2015) used transcendental phenomenology to report the lived experiences of purchasing-managers related to labor, health, and safety in the electronics industry. Khan and Lund-Thomsen (2011) conducted a phenomenological study to interpret the meanings that local manufacturers in developing countries attached to CSR policies and to create understanding and improve efficiency of implementation. Hemingway and Starkey (2017) used hermeneutic phenomenology in their study of CSR leadership. The transcendental phenomenology design suited this study because I eliminated any judgments and assumptions and reported the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina.

The conceptual framework guided the choice of methodology of this study (Maxwell, 2013). The research question formed a basis for the study design preference. Semi structured interviews with open-ended questions through a qualitative design were used to gather in-depth data for analysis to report and provide understanding of the lived experiences of corporate managers in CSR implementation. Data collection methods, participant selection logic, procedure for recruitment, and data analysis technique, were chosen to conform to the requirements of a qualitative approach.

## **Research Design and Rationale**

I used qualitative transcendental phenomenological approach from Moustakas (1994) to study the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina. Purposeful sampling was employed to report CSR implementation within manufacturing corporations. The phenomenological approach was appropriate for this study because its use enables the researcher to eliminate assumptions and prejudices and view a phenomenon anew (Henriques, 2014).

Phenomenology is used by researchers to understand a phenomenon based on the meanings that individuals attach to their lived experiences essential to developing practices and programs (Moustakas, 1994). There are two types of qualitative phenomenological methodologies derived from phenomenological philosophy (Sloan & Bowe, 2014). The hermeneutic approach, developed by Martin Heidegger, is used by researchers to interpret the meaning-making experiences that people derive from a phenomenon (Van Manen, 1997). The transcendental approach by Edmund Husserl is used by researchers to identify and report the lived experiences of humans of a phenomenon (Moustakas, 1994).

Transcendental phenomenology is based on four processes: epoché, phenomenological reduction, imaginative variation, and synthesis used in analyzing data (Moustakas, 1994). This research inculcated all four processes. The first process, epoché, involves the elimination of researcher's opinions, judgments, and experiences in

analyzing data. To fulfill this process, I was responsive to accommodate participants' description of their lived experiences of CSR implementation.

The second process, phenomenological reduction, is where the researcher views information in an unadulterated form, eliminating external influences of societal impressions and any inherent assumptions to arrive at the essence of the phenomenon (Moustakas, 1994). I parenthesized any experiential knowledge and scientific understanding about the phenomenon of CSR implementation to attain a raw and unbiased description of participants' lived experiences. The subjective and unprejudiced opinions of managers relevant to CSR implementation were essential to illuminating understanding about CSR implementation within corporations.

The third process, the imaginative variation, was employed to eliminate any variant and unrelated information that may interfere with themes derived from meanings of participants' data. Imaginative variation involves the finding of meanings from data, essential to the phenomenon of study using imagination, shifting an individual's set of beliefs for making judgments, engaging in contradictions, and addressing the phenomenon from variable standpoints, posture, and purpose. By employing imaginative variation, I created broader and enhanced forms of similar themes for analysis (Moustakas, 1994).

The final approach involved textural and structural synthesis to provide meanings and essence of the shared lived experiences of participants. Textural depiction involves a description of what participants experienced. Participants' ideas and feelings about their experiences provide subject and background of the phenomenon relevant to the portrayal

of its essence. Structural illustration involved a report of the shared meanings of how participants experienced a phenomenon. Textural and structural synthesis was focused on what and how a phenomenon was experienced respectively (Moustakas, 1994).

Reporting the essence of the lived experiences of participants while eliminating researchers' previous knowledge and preconceptions is essential in a phenomenological study (Moustakas, 1994). In-depth face-to-face interviews were conducted to gain information relevant to creating understanding of the related essence of the lived experiences of the phenomenon (Patton, 2015) of implementing CSR within corporations. To gain knowledge of participants' experiences, open-ended questions in semi structured interviews were used to collect subjective data. The meanings that participants made of their lived experiences of CSR implementation is essential to illuminating understanding for corporate leaders, academicians, and decision makers, significant to creating positive social changes.

The transcendental phenomenological approach (Husserl, 2002) was deemed appropriate for this study because it can be used to identify and report the lived experiences of corporate managers relevant to the implementation of CSR while eliminating researcher judgements and previous knowledge. Conducting a transcendental phenomenological study involving purposefully sampled corporations that create social development through product innovation, mechanisms, and strategies of operation, may ensure trustworthiness and generalizability of the study. Transcendental phenomenology was used to establish the essence of lived experiences of manufacturing corporate managers in Charlotte, North Carolina, to illuminate understanding of CSR

implementation. Findings may be related to real-life experiences as opposed to preconceived notions and theoretical impressions.

A case study design was deemed inappropriate for this study because this may involve focusing on the corporation as an entity and provide detailed and holistic information over time (Yin, 2014) rather than the lived experiences of managers within it. There is lack of knowledge about how CSR is implemented within organizations (Wickert & de Bakker, 2016). Collecting data using the transcendental phenomenology design enabled me to avoid experiences that were not directly known but obtained from others or through theories, thoughts, and impressions that divert focus away from participants lived experiences (Finlay, 2014).

Other designs not chosen for this study included grounded theory, which was deemed inappropriate for this study because there is lack of a clear understanding of CSR implementation, hence participants may not have concrete views and objective information, significant to construct a theory (Charmaz, 2014). Ethnography was not chosen because describing a cultural basis of CSR may not be efficient because there is no consensus blueprint for corporate leaders to identify with to implement CSR (Patton, 2015). A narrative study would not have yielded the needed results because the personal-life background of participants may not be necessary to providing understanding needed for CSR implementation (Clandinin, 2013). The research question as designed appealed to the sharing of lived experiences relevant to CSR implementation to illuminate understanding to create positive social changes: What are the lived experiences of

managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina?

### **Role of the Researcher**

The researcher is the measure of the study in a qualitative method of inquiry (Patton, 2015), specifically the course of action of the study. The study unfolds through the purview of the researcher although understanding from participants is essential in a qualitative study. The researcher's input as shaped by participants' understanding of phenomenon underscores the subjectivity hallmark of qualitative studies (Chetty, 2013). The researcher decides what theories will inform, provide foundation, shape the research, what questions to ask, what to observe, what participants to study, and the setting to conduct the study, to gain understanding of a phenomenon (Maxwell, 2013).

Because there is a lack of knowledge about the implementation of CSR (Wickert & de Bakker, 2015), it was necessary to identify and report lived experiences of participants to illuminate understanding as opposed to a numerical relationship between variables based on objectivity that a quantitative study would entail (Onwuegbuzie & Leech, 2005). My background in economics and business management shaped my perspective on the choice of topic and focus of purpose. Profitability and growth are imperative in economics and business, thus a CSR framework—which according to Carroll (2016) is a business pedagogy with economic and legal implications—peaked my interest as being ideal in promoting positive social changes because of social problems.

Semi structured interviews were used to collect data. Corporations were selected based on the following criteria: new products or methods of production introduced onto

the market, strategies to reach new markets, finding new natural resource bases, and new and more efficient sources of supply and mechanisms of production (see Dees, 2001). I sought information on how these various CSR initiatives were implemented and their effects on society. Interview data was based on CSR involvement and initiatives by leadership and employees of corporations to promote societal welfare. Conclusions were drawn consistent with the concept of positive social change.

I am not affiliated to any corporation chosen for this study, nor do I intend on doing so at the time of undertaking this research. Corporations were chosen based on their social initiatives into new and efficient production, such as ecofriendly and food quality and yield improving products, its magnitude of operation and depth in CSR reporting. The choice of socially innovative manufacturing corporations was inspired by Drucker's (1984) conclusion that problems of society may be viewed by corporate leaders as opportunities for growth.

There is limited knowledge about how corporate leaders implement CSR within their organizations (Wickert & de Bakker, 2015) to mitigate the negative consequences of manufacturing such a pollution. Understanding an implementation framework of CSR in corporations that produce eco-friendly goods and improve food quality may enhance positive social changes. My bias may be because of experiential knowledge as a quality control manager of a manufacturing corporation, although I am not currently affiliated to any corporations. My bias guided my choice of questions and settings for this study. I was not sponsored by any organization thus any subjectivity was based on opinions from interviews. Access to participants influenced my selection of corporations.



Maxwell (2013) recommended that ethical issues are accounted for, in every aspect of the qualitative research process. In this study, ethical issues were taken into consideration to conform to the standards expected of a scholarly research. There were no clear ethical violations. No harm was done to any persons physically or psychologically as the study was meant to improve the well-being of stakeholders. I do not work for any manufacturing corporation in question, thus there were no conflicts of interest either. Consent of participants was sought and the purpose of the study was explained in writing and verbally. Responses by participants were held in confidence. Names of participants and corporations were anonymous to protect their privacy except otherwise permitted.

### **Participant Selection Logic**

In this study, I identify and report the lived experiences of managers of manufacturing corporations through the collection of rich and insightful interview data. An interview is consistent with the qualitative approach and the social constructivist research philosophy whereby meanings that people attach to a phenomenon informs a researcher to provide a subjective understanding of the issue of study (Patton, 2015). Open-ended questions were used to allow participants to elaborate on their experiences and ensure flexibility of information gathering.

Problems that affected data accrual such as faulty recording devices and cancellation of interviews were countered with careful testing of devices and scheduling appropriate time with interviewees. The population for this study were employees of corporations with a core focus of social development. Initial website search of corporations was based on size and operational alignment with four qualities of social

innovation as postulated by Dees, (2001), including creating new products, generating new strategies and mechanism of production, discovering new markets, and finding new resources and supply bases.

These four qualities were selected out of the seven by Dees, (2001) because they align with the nature of CSR of enhancing societal growth and development. Creating new products which are eco-friendly for instance may eliminate the social problem of pollution. Discovering new markets for instance may lead to a better standard of living in a community. Generating new strategies of operation by involving community members and investing in employee well-being to enable them reach a level of self-actualization may be important in societal development. Finding new resource bases may be critical towards sustainability of the environment as it may lead to preservation, underscoring the purpose of corporate social responsibility.

Purposeful sampling, a hallmark of qualitative research is used to gather rich and in-depth data to elucidate intuitive understanding of a phenomenon (Patton, 2015). Purposeful sampling is used in qualitative research to select a small number of participants, compared to quantitative study. Snowball, a purposeful sampling strategy, was chosen for this research because it aligns with a phenomenological study, as it informs logical generalization of data from interviews, and clarifies understanding of an implementation framework (Patton, 2015), in this case CSR.

Employees of manufacturing corporations, with experience and knowledge relevant to CSR implementation provided information for this research. Essentially any employee with at least five years of experience in manufacturing production and

knowledge of CSR related activities, willing to grant an interview participated in the study. The purpose of the research was explained verbally and in writing to participants prior to conducting interviews. Participant anonymity and confidentiality was also assured. An estimated time between 30 and 45 minutes was spent with each participant to build rapport and ensure rich and in-depth information.

Data saturation occurs when further information from new participants becomes repetitive (Mason, 2010). Data saturation ensures content validity and replicability of study (Bowen, 2008; O'Reilly & Parker, 2012). I attained data saturation because the same question was asked of multiple participants (Guest, Bunce, & Johnson, 2006) of corporations with commonality of consequences of production, and purpose of CSR implementation. Themes for analysis were dependent on meanings rather than frequency of occurrence of information, to ensure saturation of data.

To test for data saturation, themes were developed from 12 initial responses to interview questions. Three subsequent interviews were conducted, and themes generated. No further themes were developed, data saturation was thus attained at 15 participant responses to interview questions. Three additional interviews did not generate further themes, the process was thus not continued as it was a confirmation of data saturation.

### **Instrumentation**

The semi-structured interviews technique was used as the data collection instrument. Instrument was developed based on the nature of the qualitative method of understanding a phenomenon from participants' subjective data, and the purpose of the phenomenological transcendental design of reporting lived experiences while eliminating

the researcher's judgements and assumptions. Singular face-to-face interviews may be important in building rapport and gaining rich and in-depth information and variable opinions in comparison to a group interview, in which one's opinion may be changed by answers of others and result in similar responses (Patton, 2015). Interviews, focused on the lived experiences of participants, was recorded and transcribed. Hand coding of data begun during the interview process as a strategy to take notes.

A researcher-developed interview script (Appendix B) ensured that there were no deviations in interview responses although follow-up questions were based on participant's willingness to elaborate for clarity of information. Interview questions were based on the conceptual framework of establishing a mutual beneficial relationship between society and corporations. Interview protocols ensured transparency of purpose, addressed participant's ethical concerns, and established understanding of the interview process. A field test was conducted involving three colleagues with experience in management consulting, to ensure that interview questions were meaningful and sought to illuminate understanding of CSR implementation.

Interview questions were grounded in literature and based on the conceptual framework, the purpose of study, the gap in literature, and the choice of research design;

1. What are your lived experiences \CSR implementation within your corporation? (Wickert & de Bakkar, 2015).
2. How do you perceive the strategies used to implement CSR programs within your corporation? This question is focused on the problem statement of

disparity between theory and practice of CSR (Glavas, 2016) and how corporate leaders are able to find a link.

3. What does CSR's impact on society and employee well-being mean for you?  
This question is based on the purpose of CSR of improving societal well-being (Crifo & Forget, 2015). This question is also focused on the gap in literature of knowing how CSR is implemented within corporations.
4. What do you assume are the most meaningful CSR programs within your corporation? This question is centered on the specific programs of CSR implementation within corporations because of lack of knowledge (Wickert & de Bakker, 2015).
5. What do you believe social well-being means for growth and profitability of your corporation? This question is based on the conceptual framework of mutual beneficial relationship between businesses and society (Hollensbe et al., 2014). The question is also based on strategic CSR implementation (Wang et al., 2016)
6. What are your lived experiences with meaningful relationships that you may have developed with members of the community? This question is focused on the purpose of and basis for CSR implementation of improving societal well-being (Crifo & Forget, 2015).
7. What are your lived experiences with meaningful relationships that you may have developed with your fellow employees? This question is focused on the

purpose of and basis for CSR implementation of improving societal well-being (Crifo & Forget, 2015).

8. What does your corporations' CSR mean to you as an employee? This question is based on the CSR implementation programs and ways to improve them. By asking this question I highlights managers' interest in CSR implementation for sustainable growth and development. This question is based on the gap in literature of scanty knowledge about CSR implementation within corporations (Wickert & de Bakker, 2015).
9. What does your corporations' CSR mean to you as a member of your community? By asking this question I highlights managers' interest in CSR implementation for sustainable growth and development. This question is based on the gap in literature of scanty knowledge about CSR implementation within corporations (Wickert & de Bakker, 2015).
10. Thank you or your time given to this interview. Any further thoughts on the meaning of CSR to share with me?

Content validity was measured based on data saturation (Bowen, 2008) and how the purpose of this study of illuminating understanding of CSR implementation aligned with all the interview questions. Homogenous responses to interview questions, by different participants signaled data saturation thus ensured validity of instrument. I focused on participants' lived experiences and bracketed my individual perceptions to mitigate bias and enhance validity (Vagle, 2014).

### **Procedures for Recruitment, Participation, and Data Collection**

An initial assessment of corporations' CSR programs and strategies of operation was conducted via websites. Three manufacturing corporations in Charlotte, North Carolina, were purposefully selected based on their inclination to socially innovative production to improve stakeholder welfare by developing new strategies of operation, discovering new markets for products, creating new and better products, and finding alternative resource base for production (Dees, 2001).

I did all the data collection via semi-structured interview. Semi-structured interview allowed flexibility thus the emergence of further information by participants' as I probed to gain rich and meaningful insights of a topic or question, consistent with an inductive qualitative study (Patton, 2015). Participant selection was based on the snowball technique. I asked for referrals to corporations with innovative social programs. Recommendations from managers to interview potential employees was sought. 12 participants or until data saturation was attained, were selected based on their positions as managers or supervisors. Employees with at least 5 years of experience related to CSR implementation were considered for interview.

Data were collected based on availability of participant and a consideration of their schedules to avoid any disruption in corporate production. Electronic mode of communication such as Skype and telephone calls were relied upon to ensure flexibility and availability of participants. Data were collected on a daily basis over a 21 day period. I interviewed at least four participants of one corporation daily. I spent between 30 to 45

minutes with each participant, to ensure the collection of rich and in-depth data. An audio recording device aided in the collection of data to counter for any lapses in memory.

I conducted member checking, a procedure to verify from participants the accuracy of the conclusions drawn (Miles, Huberman, & Saldana, 2014). Each participant was presented with a verbatim narrative of the transcript of the interview for verification, within three days of completion of data collection. Changes were made upon participants' request. I sought further validation and approval of reports and conclusions drawn from participants after formal data analysis was completed.

The research question focused on the lived experiences of corporate managers relevant to CSR implementation. The research question is based on transcendental phenomenology design concepts of epoché, the elimination of a researcher's previous knowledge and preconceptions, and phenomenological data reduction, the removal of any external influences and assumptions to attain a phenomenon's essence (Moustakas, 1994). The concepts of epoché and phenomenological data reduction are important in gathering subjective and unadulterated data from participants, essential to gaining understanding of a phenomenon in a qualitative study (Moustakas, 1994). Gaining subjective responses from participants devoid of researcher's judgements established the essence of the phenomenon under study (Moustakas, 1994).

I introduced myself to each participant in a friendly way to calm nerves and establish rapport and trust needed for the free flow of information (Patton, 2015). Participants were informed about the purpose and ethical considerations of the study including their rights to decline interview at any time. I debriefed participants by inviting



any questions and extending my appreciation for their participation in the interview. Each participant was reminded to expect a follow-up meeting for a verification and clarification of responses three days after being interviewed, during which I completed data summary. Six participants decided to decline a follow-up meeting for verification based a summary of notes presented to them to establish the essence of their lived experiences.

### **Data Analysis Plan**

Data analysis is a process of summarizing information collected from the field of research and finding a narrative of its meaning (Patton, 2015). The data analysis method utilized for this research study was the Moustakas (1994) modification of the Van Kaam method for analyzing phenomenological data. Analysis of data was conducted manually rather than employ the use of computer software. Linking the data to the findings was accomplished by adhering to the stated purpose of the study to identify and report the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina, to illuminate understanding.

Phenomenological data analysis, according to Moustakas (1994), follows a systematic and rigorous procedure. First, the researcher depicted his own experiences with the phenomenon, devoid of any premature judgements and understanding (epoche). Second, noteworthy statements in the database from participants was acknowledged and then these statements were clustered into meaningful units and themes. Finally, I synthesized the themes into an explanation of the experiences of the individuals (textual

and structural descriptions), and then constructed a composite description of the meanings and the essences of the experience (Moustakas, 1994).

A summary of the study's results findings was presented that supported and in certain cases, differentiated from findings of literature review. The research results were related to personal outcomes, professional outcomes, and social meaning and relevance of the phenomena under study. Finally, recommendations were developed for possible future research and policy recommendation.

### **Software**

NVivo is a data management software which allows a more accurate and faster analysis of qualitative data (Zamawe, 2015). NVivo allows manual handling of data thus subjectivity in coding which enables the researcher a better understanding of themes for subsequent easier analysis of data, consistent with a social constructivist based research (Sotiriadou, Brouwers, & Tuan-Anh, 2014). In this research however, I identified and reported the lived experiences of participants while bracketing my subjective opinions. NVivo was used on limited bases to store and manage data from interviews (Maxwell, 2013).

### **Coding**

Codes are used in qualitative study to summarize or contract the crux of information to single words, sentences, or phrases for easier understanding and subsequent analysis (Saldana, 2009). I used hand-coding in this research, from one interview to the next, to allow further reflections and understanding of data, specifically to take control of the analysis process (Saldana, 2009). Hand-coding enabled me to pay

attention to details of the interview data (Patton, 2015), and provide report based on the emotions and nature of participants' lived experiences, consistent with a transcendental phenomenological study.

First cycle coding is the initial words, phrases or sentences attached to interview responses. Second cycle coding provides a summary in the form of patterns derived from first cycle codes (Miles et al, 2014). First cycle codes were generated based on In vivo, emotion, and descriptive coding methods. Second cycle coding was used to identify patterns derived from first cycle coding. Themes from pattern codes were analyzed and reported in a narrative form.

### **Discrepant Cases**

Discrepant cases that did not align with existing analytical findings, were grouped under the heading alternative findings and discussed to allow a more comprehensive analysis of data to test validity and draw meaningful conclusions (Maxwell, 2013). Discrepant cases may lead to alternative conclusions which may be important basis for future research (Patton, 2015). In certain cases themes were changed to accommodate discrepant cases (Miles et al., 2014)

### **Issues of Trustworthiness**

The importance of trustworthiness in establishing the value of a qualitative study cannot be over-emphasized (Lincoln & Guba, 1985). Trustworthiness in qualitative study is equivalent to validity and reliability in quantitative research. Establishing trustworthiness in qualitative study includes four criteria: credibility, transferability,

confirmability, and dependability. Discussion about trustworthiness and ethical protocols are categorized as subheadings for coherence and clarity of study.

### **Credibility**

Established qualitative research methods used to collect and analyze data, were followed to ensure credibility of study. Information was collected through interviews from 15 participants, or until saturation was attained, to allow multiple perspectives and varied information, a process identified as cross-information or multiple sources of information and described in qualitative study as triangulation (Maxwell, 2013). Member-checking was also conducted to ensure accuracy of conclusions drawn from findings (Miles et al., 2014), to establish credibility of study. I ensured data was rich and in-depth by spending between 30 to 45 minutes with each participant and creating a conducive and rapport-driven interview environment.

### **Transferability**

To ensure that readers will relate and apply findings of this study to other contexts and participants, rich and detailed interviews of 15 employees, or until saturation was reached, were conducted and reported (Lincoln & Guba, 1985). Purposeful sampling of different participants in multiple manufacturing corporations may ensure specificity of information representative of an entire population. Essentially, participants' lived experiences of CSR implementation in different corporations were aligned with each other to ensure the transferability of the results of the study to other contexts, time and place (Noble & Smith, 2015).

**Dependability**

To ensure replicability of study in context and with participants, the essence of dependability (Lincoln & Guba, 1985), protocols and procedures used in in qualitative data collection such as semi-structured interviewing was conducted. Semi-structured interview is used by qualitative researchers to ensure flexibility and subjectivity of data of a phenomenon from participants (Patton, 2015) thus dependable. In effect, the study can be reproduced since the data collection method and the instrumentation are accepted by scholars and used in qualitative research.

**Confirmability**

The study focused on identifying and reporting lived experiences of participants thus I bracketed my opinions and knowledge of CSR implementation processes to ensure confirmability of study. Questions, field notes, themes from analysis, and instrument used to collect data were posted in the appendix section to determine that the study was focused on the participants and not my biases and opinions. The design and methodology had previously been used in peer-reviewed journals by scholars thus conformable. Comparison and analysis of information from different employees of a corporation to provide understanding ensured triangulation, hence confirmability of results (Patton, 2015).

**Ethical Procedures**

Ensuring participants' safety and protection from any physical and psychological harms and retributions is important in qualitative research. The consent and confidentiality, if necessary, of participants were ensured in this research. Other ethical

protocols including the disclosure of the intent and purpose of study was ensured in this study. I established rapport with participants to dissipate any fears of retribution, establish confidence and fluidity of information. Patton (2015) informed that building rapport with participants may be important in establishing ethical basis for a research.

1. Consent of participants was sought to evaluate their level of comfortability on being involved in the research. In the event that managers and staff refused to allow the use of their information in a research, pseudonyms were resorted to.
2. IRB permission was obtained to collect and use data as the research involved and was applicable to social settings. The end results of the study may have a positive impact on the social, cultural, and economic framework of the country and other nations.
3. This research did not cause any harm to members of the society or any employees. Employees were contacted in their natural environment and ethical protocols were meticulously followed to avoid any harms. Information obtained from employees was treated confidentially to protect them from any unforeseen circumstances.
4. The research was based on CSR initiatives being undertaken by a corporation as opposed to harms being done by corporations to society and the environment. There were no negative legal, ethical or economic consequences to corporations as a result of my study.
5. Data was stored on NVivo software and also on audio recording device. Notes from interviews and observations were encrypted.

6. There were no conflicts of interest in this study as the researcher is not affiliated to any of the corporations in question presently or in the past, in any way. I have no investments in any of these companies, however I may be a consumer of some of their products as are many people from all walks of life.

### **Summary**

The choice of transcendental phenomenology and semi-structured interviews were informed by the research questions and purpose of study. Credibility was established by the collection of rich and in-depth information from 15 participants, or until data saturation was achieved, and member checking. Transferability was based on detailed reporting of information to ensure applicability in different context. Study will be replicable as qualitative data collection methods was used to ensure dependability. Confirmability was attained by member checking, data saturation and bracketing of researcher biases. Ethical issues were taken into consideration to avoid any present or unforeseen harms to participants.

## Chapter 4: Results

The purpose of this qualitative transcendental phenomenology was to identify and report the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina. I determined the research question based on the research problem of limited knowledge of how corporate leaders implement CSR within their organizations. Theories and frameworks that I used to provide support for the mutual dependence and development of business and society indicated the need and provided a structure for CSR implementation, which included the ecological systems theory by Bronfenbrenner, (1979), the Harrod-Domar growth model (Domar, 1946; Harrod, 1939), stakeholder theory (Freeman et al., 2010), the Porter hypothesis (Porter & Van der Linde, 1995), the Maslow hierarchy of needs theory (Maslow, 2014), and the purpose of ISO 26000. These theories and frameworks are categorized into subheadings in this study, for clarity, and can be reviewed in detail in Chapter 2. In this chapter I present and discuss the method used to collect data from participants and subsequent analysis techniques. I also provide evidence of trustworthiness of study and detailed results of the study including discrepant cases.

### **Research Setting**

The research setting was directly related to the purpose of the study and the research question. The research setting of manufacturing corporations in Charlotte, North Carolina was significant toward providing knowledge of how CSR is implemented and the results of which may be applicable to other settings. There are many manufacturing corporations located in Charlotte, North Carolina, meaning that participants, employees



of corporations with a core focus of social development, were recruited with little or no difficulty. Initial website search of corporations for recruitment purposes was based on size and operational alignment with four qualities of social innovation as postulated by Dees (2001), including: creating new products, generating new strategies and mechanism of production, discovering new markets, and finding new resources and supply bases.

Inclusion criteria for the study participants were (a) managers/employees of manufacturing corporations, (b) with experience and knowledge relevant to CSR implementation, (c) at least 5 years of experience in manufacturing production and knowledge of CSR related activities, and (d) and willing to grant an interview participated in the study. The purpose of the research was explained verbally and in writing to participants prior to conducting interviews. Participant anonymity and confidentiality was also assured. The experiences of these managers are relevant and worthy of emulation by other corporate leaders to mitigate the negative consequences of production that may be catastrophic to human existence and improve social well-being because of societal importance to corporate growth and sustainability. As corporate leaders seek to maximize profits to sustain their businesses there is the need to improve their resource and consumer base, hence improve social well-being.

Qualitative researchers' choice of the natural setting of participants is important toward finding understanding of a phenomenon. Patton (2015) indicated that the nature of a qualitative research is participants being in their natural setting devoid of any manipulation for the free flow of information. My choice of manufacturing corporations may be significant in seeking knowledge of CSR implementation because of the nature of

production that may create pollution and water contamination and their sphere of influence socially, politically, and economically. I conducted this study in Charlotte, North Carolina because it is headquarters to many manufacturing corporations and close in proximity to my present location.

Interviewees had diverse work positions—namely, community relations, affairs, or stewardship directors and members, production team members and leaders, operations and plant managers, value stream leader, advisor and marketing team manager, strategic initiatives, and reporting and analytics manager. I interviewed six participants via e-mail and three on the phone. I interviewed two participants in the gym, two in the library, one in a bookstore and one in a coffee shop. Two participants interviewed via e-mail and one in the coffee store were by referrals. Although the research participants had different job descriptions, their experiences were similar. I e-mailed a summary of interview responses to participants after three days, for verification. I also phoned four participants with summarized responses. Six had previously declined a follow-up interview. Four did not respond, indicating satisfaction with the interview. Five were satisfied with my summary and did not have anything to add.

### **Demographics**

Participants of this study were selected based on availability, stature as manager or supervisor, and at least 5 years of experience relevant to CSR activities. All participants interviewed were 21 years of age or above and working in a manufacturing corporation in Charlotte, NC. I interviewed six women and nine men in all. Participants had various job positions including reporting and analytics manager, customer relations

and community stewardship managers, production team members and leaders, value stream leader, plant, operations, marketing, sustainability and strategic initiative managers. Five participants interviewed worked in the same manufacturing corporation. Experience range of participants was between 21 and 2 years.

This study considered the ages, sex, employment status, years of experience, and level of education of participants because these demographic issues were pertinent variables in the defining conceptual framework. I interviewed eight managers with bachelor's and master's degrees. Participants in non-managerial positions had at least 6 years of experience relevant to the implementation of CSR. The full demographics of participants are exhibited in Table 1.

Table 1

*Demographics of Participants*

<b>Participant</b>	<b>Age</b>	<b>Sex</b>	<b>Employment Status</b>	<b>Years of experience</b>	<b>Education</b>
Participant 1	30s	Female	Customer relations specialist	8	Bachelor's
Participant 2	40s	Female	Production Team member	15	High School
Participant 3	54	Male	Operations Manager	7	Bachelor's
Participant 4	40s	Female	Strategic Initiative Manager	8	Master's
Participant 5	50s	Male	Plant Manager	22	Bachelor's
Participant 6	20s	Female	Community relations member	6	Bachelor's
Participant 7	61	Male	Value Stream Manager	15	Master's
Participant 8	40s	Male	Production Team Member	18	2-year diploma
Participant 9	43	Female	Marketing Team Manager	5	Master's
Participant 10	52	Male	Group Production leader	12	Bachelor's
Participant 11	30s	Male	Sustainability department head	2	Master's
Participant 12	45	Male	Reporting and Analysis Manager	10	Master's

**Data Collection**

I tested themes for similar meanings to verify for data saturation after interviewing 12 participants. Data saturation occurs when further information from new

participants becomes repetitive (Mason, 2010). Data saturation ensures content validity and replicability of study (Bowen, 2008; O'Reilly & Parker, 2012). I attained data saturation because the same question were asked of multiple participants (Guest, Bunce, & Johnson, 2006) of corporations with commonality of consequences of production, and purpose of CSR implementation. After 12 interviews I realized similarities in responses but conducted three additional interviews to confirm data saturation. After a total of 15 interviews there were no new answers thus no further themes.

I conducted semi structured interviews using open-ended questions (Appendix C) to allow participants to elaborate on responses. I asked follow-up questions relative to responses of participants. There were numerous occasions where I had to interject and ask the next interview question to mitigate deviations. I spent an average of 30 minutes with each interviewee. I wrote down notes, and I also audio-recorded two interviews and transcribed. Some participants did not want to be recorded, citing confidentiality agreement. I did the interviews between March 24<sup>th</sup> and April 13<sup>th</sup>, as I received IRB approval on March 23rd, 2018. I received referrals using the snowball technique to three participants.

I did not discuss any employment history of my past positions or involvement in corporate social responsibility, so little or no bias was introduced into the study. The focus of the interview was on information gathered from the participants in accordance with the interview questions (Appendix C). All data collected during the interviews was entered into N Vivo which I used on limited bases to store and manage data from interviews (see Maxwell, 2013), and then hand-coded to allow for data analysis.

## **Data Analysis**

I used Van Kaam's phenomenological analysis strategy as explained by Moustakas (1994). First, I depicted my experience with the phenomenon of how to implement CSR while avoiding any premature judgments and knowledge of the phenomenon in a concept called epoché. The collected data were analyzed to generate individual textural and structural descriptions, a composite structural description, a composite textural description, and a synthesis of textural and structural meanings and descriptions. I approached every interviewee with a clear mind and listened with rapt attention to their lived experiences while taking notes and audio-recording responses. I had six e-mail responses, which were more precise and concise compared to phone and face-to-face interviews. Three interviews were conducted on the phone with community relations or stewardship managers and staff and a sustainability manager. Six interviews were conducted in person.

### **Preliminary Coding or Horizontalization**

All data collected were important and all the words by participants were taken into consideration. I coded every word by hand according to their significance to the lived experiences of the phenomenon of CSR implementation within corporations. I formed codes from direct quotes of participants relative to the research question. A list of every quote relevant to the phenomenon of CSR implementation includes:

Relevant quotes of Participant 1:

- "We clean up trash and debris at children's and veteran hospitals.

- “We clean beds, rooms, parks, we communicate with the patients and they feel good just to have someone to talk to.”
- “We get some rewards from the manager for taking part, maybe a gift certificate, but its good if you take part because it gives you a good look as an employee; managers love you.”
- “We clean-up lakes and surrounding areas, it’s very interesting.”
- “We are reliant on water in our operation so it’s important that we clean-up weeds and algae from lakes. Let’s say we do a lot of water management.”
- “I participate in making-strides-against- breast-cancer-walk; it’s an event to raise awareness and funds for breast cancer.”
- “My community and co-workers are more than friends; we are family.”
- “What we do outside of work is extracurricular, it could be good for our profit, I can’t say no.”

Relevant quotes of Participant 2:

- “I help cook to raise funds for children’s home and people who have been displaced by floods and hurricanes.....I and colleagues volunteer at children hospitals to assist the nurses and staff with inventory and whatever they need done.”
- “Children’s home are part of our family of community and employees.”
- “Community loves what we do and they appreciate our business, and that is good for growth and profitability.”
- “They (corporate leaders) care about us and that is good for growth.”

- “To me, CSR is doing God’s work because I help people.”
- “We help each other because we know each other well outside of the corporation. We care for each other.”

Relevant quotes of Participant 3:

- “We recycle our products to reduce waste and carbon footprints.....Our products are made of recycled materials.”
- “Donation to disaster relief efforts.....I donated all my tools and equipment to help rebuild houses after the hurricane hit.”
- “I volunteer to build and repair houses and ramps for injured veterans.”
- “We ensure the health and safety of community and employees by making production environment safe and reducing carbon footprints in our products.”
- “Our packaging is innovative to prevent food from decomposing early, that way, food is not wasted.”
- “We are a customer-focused organization.....We get name recognition or good reputation in the community.”
- “We provide free transportation/courtesy rides to workers who may need it.”
- “We are a profit-making organization and our CSR is core to our production, vision, and mission.....What we do embodies CSR.”

Relevant quotes of Participant 4:

- “Alternative sources of power to reduce carbon emissions”.
- “We plant trees to conserve our forest. We support wild-life preservation.”
- “Walk to raise funds to cure breast cancer.”

- “We focus on water quality and support aquatic life.”
- “Support employee and their children’s education through scholarships. “We care about the future of our children that’s why we engage in CSR or sustainability initiatives to save our planet.”
- “We donate blood through our blood-drive initiative, where we also collect pints of blood from the public, to the red-cross and encourage other community members to do so, to save lives.....The community is our partners.”
- “As a community member CSR means healthy life. Social well-being/CSR is profitable.”

Relevant quotes of Participant 5:

- “Employees, their children, and members of the community are given scholarship for school.”
- “There’s an employee donation funds for our employees who may be in need; maybe fire destroyed their house, or death in the family, tragic events.”
- “Employee safety is always a priority, they are dressed properly, and we’ve been accident-free for the past 241 days and counting.”
- “We contribute to non-profit organizations such as United Way and Samaritan’s purse.”
- “Customers come back because of the quality of our products and because we do right in the community, so that’s good for profit.”



- “Recycling; it’s very important these days; it’s part of our going green initiative.”
- “We invest in renewable energy sources.”

Relevant quotes of Participant 6:

- “I take part in reading for the kids program, in kindergarten.”
- “I and my co-workers took part in hurricane disaster relief efforts by donating bottled water to families in Houston.”
- “They give employees free healthcare, including dental, and tuition fees for school....Community members can apply if they meet certain criteria for educational assistance.”
- “Our customers are loyal because we stand by our products and we support the community so that’s good for profit.”
- “We recycle, which is quite efficient cost-wise....We recycle to reduce waste, our products are made of recycled materials.”

Relevant quotes of Participant 7:

- “We support our men and women in uniform; we make donations to veteran’s affairs, Vietnam Veterans of America, Disabled American Veterans.”
- “Our water management and farming practices. Our farmers use organic fertilizer to grow fruits, sugar cane, coffee, and tea....Yes, sustainable agriculture to reduce hunger/poverty in the world.”

- “Our CSR program is good for customer retention and reduction in employee turnover. CSR promotes communication which is good for employee teamwork, and teamwork is good for production.”
- “CSR is obviously good for business.”
- “For me it’s just when people see me and say hello or thank you.”
- “We are a smoke-free environment and we have a cafeteria where we serve healthy foods, and we have discounted local gym membership.”

Relevant quotes of Participant 8:

- “I’m happy to be part an organization that cares about me and my community.”
- “The experience that I’m excited about is our lemonade stand for school children to raise money for back-to-school items and grants.”
- “I have 75% scholarship to go to college.”
- “They give us good benefits, pension, and health care.”
- “We support all ethical and environment laws. “I love nature, so I’m happy to be part of an organization that cares about conserving it.....We help to save the environment, because we eliminate anything that causes harm to the environment.”
- “I and my family could not do without this organization. My parents used to work here; my children may work here too.”
- “CSR is good for sales and profitability.”

Relevant quotes of Participant 9:

- “We donate clothing, coats, hats, and mittens to children’s hospitals and volunteer for read-for-kids programs, and fun activities with the kids.”
- “We supported flood relief effort in South Carolina by donating money, water, and what have you?”
- “I volunteered for fill-the-bag for children going back to school.”
- “CSR is inspirational as it promotes employee and community teamwork.”
- “As employees we have understanding because we are friends and we communicate, most of us have been here (working) for a longtime.”
- “Our community relations initiatives make my job easier. You know, it’s good for marketing. It affects our sales positively.”
- “Employee health and safety is of utmost importance. It translates to increased production and profitability.”

Relevant quotes of Participants 10:

- “We are supported by our consumers in the community, they buy our stuff, so we have to help in every which way to solve community problems.”
- “We make donations to Red-cross, foodbank, homeless shelter, shelter for women.”
- “We organize events to raise awareness to women’s health.”
- “We are encouraged to take part in community meetings to talk about school and infrastructural development, which is worsening every day.”
- “We support neighborhood watch task force.”

- “All CSR strategies benefit us and the community, we are partners in growth and healthy living.”
- “Community appreciates us and so are loyal to us.”
- “Our employees receive skill improvement through our training programs and this is good for quality improvement, sales, and profit.”

Relevant quotes of Participant 11:

- “I have experienced recycling and quality of production for our customers; we recycle to avoid toxic landfills.....We use recycled materials in our products.”  
“It means avoiding filth and choked gutters through proper disposal of waste.”
- “I have been involved in programs to educate the public on proper disposal of bottles into recycling bins.”
- “We produce for bottling companies to improve safety, protection, taste, and best of date of drinks by reducing carbon foot prints in our production cycle.”  
“Our bottles are light-weight because we use less raw materials so less carbon footprints.”
- “We produce for pharmaceutical companies to provide quality health care products; they depend on us to safeguard the potency and longevity of their products.”
- “Our CSR strategies are award-winning. There’s sustainability in our supply chain; it means environmental sustainability.....Customers in the community are dependent on the safety of our products for their well-being.”

- “We focus on co-worker relationship; our roles intersect.”
- “Our financial health or position and how well we treat customers and community (our CSR program), cannot be separated.”

Relevant quotes of Participant 12:

- “I experienced over 1100 managers and leaders providing civic duties during or spring sales rally.”
- “I became a member of the board of a charter school for underprivileged students and helped raise funds.”
- “To have my company strive to support and invest in people in the community motivates me and makes me work harder each day.....It is a great way to serve as well as bond and build relationships other than our daily task.”
- “CSR programs that encourage consumers to lead healthy active lifestyles.”
- “Community giving: Our goal is to assist non-profits and ministries by providing resources that enable them to serve the diverse needs of others.”
- “Our investments in the community make consumers purchase and repurchase our products.”
- “The company’s CSR is one of the factors that keeps me there (with the company).”
- I believe that the company’s social well-being is critical to growth and profitability.”

### **Phenomenological Reduction and Elimination**

I eliminated quotes that did not depict, and could not be reduced to meaningful statements in relation to individuals' lived experience (Moustakas, 1994), to arrive at the essence of the phenomenon of CSR implementation. I also eliminated expressions that could not be labeled, relative to CSR implementation. Quotes that could not be developed to relevant statement and were deemed not to be important to CSR implementation included; "I give my best at work for the organization to stay in business, I can't say I work hard all the time." "We support arts and culture diversity programs in the community." "It (CSR) means everything; you name it, it means it." "We take customer complaints and grievances seriously." "We deserve a Nobel prize because we don't cause any harm to society." "Our company's CSR is bold and rare."

### **Themes Formation**

I created individual textural description for each individual's responses. I captured verbatim the words used by participants to describe CSR implementation. Invariant themes formed from the direct quotes of participants included, volunteerism, donations, family/teamwork, recycling, increased sales/profit, education, health and safety, poverty reduction, and nature preservation. Certain teams such as alternative sources of power, reduction in carbon footprint, reduction in toxic gas emissions, water management, renewable energy, community care, and sustainability, were grouped under health and safety or nature preservation. Employee skill improvement were grouped under education. Natural disaster relief were grouped under volunteerism or donation.

### **Textural Description**

Textural descriptions are descriptions of participants' perceptions of their lived experiences of a phenomenon relative to context (Moustakas, 1994). According to Patton (2015) textural description is about what participants experienced as opposed to the essence of their experiences. I provided a verbatim report from representative quotes of participants' lived experiences of CSR implementation based on the themes formed.

**Textural description of participant one.** CSR implementation for participant one involves volunteering, "we clean up children's and veterans' hospitals," making donations to reduce hunger, "we donate to the foodbank," and treat the community as a family "my community and employees are like a family to me." The results of CSR implementation are healthy living, "I participate in making-strides-against-breast-cancer-walk, it's an event to raise funds and awareness for breast cancer", and increased profit, "what we do outside of work is extra curricula, it could be good for our profits, I can't say no."

**Textural description of participant two.** Cooking, "I help cook to raise funds for children's home, and people who have been displaced by floods and hurricanes", for the well-being of community members, was participant two's lived experience of CSR implementation. According to participant two, "I and colleagues volunteer at children's hospitals to assist the nurses and staff with supplies and whatever they need done." There is teamwork, "we help each other because we know each other well outside of the corporation" and growth of corporations and community because of CSR implementation programs. Participant two assessed that "Community loves what we do and they

appreciate our business, and that is good for growth and profitability.” “They (corporate leaders) care about us and that is good for growth.”

**Textural description of participant three.** A summary of participant three’s lived experience of CSR implementation is: Recycling, “we recycle our products to reduce carbon footprints” of products to improve the health of society and employees “we ensure the health and safety of community and employees by making production environment safe and reducing carbon footprints.” Making donations “we donate to disaster relief efforts”, improving the quality of production to mitigate poverty “our packaging is innovative to prevent food from decomposing early, by that food is not wasted,” are important CSR implementation strategies to participant three. “We are customer-focused” as “what we do embodies CSR”. “We are a profit-making organization and our CSR is core to our production, vision, and mission.”

**Textural description of participant four.** Finding “alternative sources of power to reduce carbon emissions”, promoting healthy lifestyles and supporting education “we support employee and their children’s education through scholarships”, constitute CSR implementation experience of participant four. Nature preservation “we plant trees to conserve our forest and support wild-life preservation”, volunteering, and making donations to improve well-being “I took part in walks/march to raise funds for breast cancer; take part in blood drive initiatives” are lived experiences of participant four, that increases sales and profit “social well-being/CSR is profitable.”

**Textural description of participant five.** Employee safety, “employee safety is always a priority, they are dressed properly, and we’ve been accident-free for the past



241 days and counting” and making donations “we contribute to non-profit organizations such as United Way”, were important CSR implementation initiatives to participant five. Improving health and preserving natural resources “investment in renewable energy sources” through recycling of products “recycling, it’s very important these days; it’s part of our going green initiative” epitomize participant five’s lived experience of CSR implementation, as he believed it may lead to increased sales and profit “Customers come back because of the quality of our products and we do right in the community.”

**Textural description of participant six.** Volunteering and donating to hurricane relief efforts, and focusing on education “they give employees free healthcare, including dental, and tuition fees for school”, are participant six’s experiences of CSR implementation. As participant six highlighted, “I take part in reading for the kids program, in kindergarten.” “I and my co-workers took part in hurricane disaster relief efforts by donating water to families in Houston.” Participant six identified that leadership focus on recycling, “we recycle which is efficient cost-wise,” and that there is increased sales thus profit as; “our customers are loyal because we stand by our products and we support the community so that’s good for profits.”

**Textural description of participant seven.** Donating to military veterans, adopting a smoke-free policy, healthy eating, exercising and encouraging communication among employees are the lived experiences of participant seven. As participant seven concluded, “We support our men and women in uniform.” “We donate to veteran’s affairs.” According to participant seven there is a teamwork atmosphere “Our CSR program is good for customer retention and reduction in employee turnover.

Communication is good for employee teamwork, and teamwork is good for production”. Participant seven praised the health and safety measures of the corporation, “we are a smoke-free environment”, and a commitment to reduce hunger, “sustainable agriculture to reduce hunger.” Participant seven appraised that, “CSR is good for business.”

**Textural description of participant eight.** The educational program of paying 75% of employees’ tuition fees is worthy of emulation. “I have 75% scholarship to go to college.” Employee well-being, “they give us good benefits, and health care” was very important to participant eight. Nature preservation “we help save the environment “ was a priority for sustainability of business “I and my family could not do without this organization, my parents used to work here, my children may work here too.” Participant eight described donations and volunteerism initiatives “the experience that I’m excited about is our lemonade stand for school children to raise money for back to school items and grants.” According to participant eight, “CSR is good for sales and profit.”

**Textural description of participant nine.** Making donations and volunteering “we donate to children’s home and volunteer for read-for-kids program,” for children’s education and hurricane relief efforts “we supported flood relief efforts in South Carolina by donating money and stuff” are important to participant nine. According to participant nine, health and safety, and community relations lead to increased production. “Employee health and safety is of utmost importance, it translates to increases production and profit”. “Our community relations initiatives affect our sales positively. Participant nine emphasized that CSR is good a good marketing strategy. “Our community relations initiatives make my job easier; it’s good for marketing, it affects sales positively.”

**Textural description of participant ten.** Participant ten took part in health awareness programs, “we organize events to raise awareness to women’s health”, and donations programs to reduce hunger in the community “we donate to the Red-Cross, foodbank, homeless shelter, and shelter for women.” Participant ten recognized the importance of community “we are supported by our consumers in the community, they buy our stuff, so we have to help in every which way to solve community problems,” and that “all CSR strategies benefit us and the community, we are partners in growth and healthy living.” Education was also assessed as an important CSR implementation initiative “our employees receive skill improvement through our training programs and this is good for quality improvement, sales, and profit.”

**Textural description of participant eleven.** This participant emphasized on recycling and relationship building among employees; “we focus on co-worker relationships; our roles intersect.” Recycling “we recycle to avoid toxic landfills”, improving health, and reducing poverty were important for participant eleven. “We produce for bottling companies to improve safety, protection, taste, and best of date of drinks by reducing carbon footprints in our production cycle.” “We produce for pharmaceutical companies to provide quality health care products.” Participant ten touted nature preservation “Our bottles are lightweight because we use less raw materials, so less carbon foot print.” “There is sustainability in our supply chain.” He assessed that, “our CSR strategies are award-winning”, and more importantly “our financial health or position and how well we treat customers and community (CSR programs), cannot be separated.”

**Textural description of participant twelve.** Promoting a healthy lifestyle in the community and making donations to assist non-profit organizations and ministries epitomized CSR implementation for participant twelve. According to participant twelve, “through our stewardship program I became a member of the board of a charter school for underprivileged students and helped raise funds for the students.” This participant assessed that CSR, “is a great way to serve as well as bond and build relationships”, and elaborated that, “CSR keeps us honest and humble and always engaged in helping others.” Participant twelve identified that “I believe that the company’s social well-being is critical to growth and profitability.”

**Composite textural description.** At this stage, I provided a table of all the themes formed from participants responses. Common and recurring themes included volunteerism, donations, health and safety, teamwork and family, nature preservation, education, recycling, increased profit/sales. Certain themes such as alternative sources of power, reduction in carbon footprint, reduction in toxic gas emissions, water management, planting trees, and renewable energy were grouped under health and safety or nature preservation. Employee skill improvement were grouped under education. Natural disaster relief were grouped under volunteerism or donation.

Table 2

*Themes from Participants' Responses*

Participant	Themes
Participant 1	Volunteer, communicate, family, donation, increased profit, health/safety, water management
Participant 2	Volunteer/care, family, growth, poverty reduction, increased profit, donation, love
Participant 3	Recycle, donations, health and safety, food care/poverty reduction, increased profit, customer-focus, customer, recognition
Participant 4	Alternative power/nature preservation, volunteer, education, water-management, increased profit, donations, health/safety, partner/team
Participant 5	Education, alternative power/nature preservation, donations, volunteer, recycle, increased sales/profit, customer loyalty
Participant 6	Donations, volunteer, health/safety, increased profit, recycle, customer loyalty
Participant 7	Military support/donation, customer retention, teamwork, communication, health/safety, recycling, farming/poverty reduction, healthy eating, water management
Participant 8	Ethical production, health/safety, environment/nature preservation, family, education, increased sales/profit, volunteer, donations
Participant 9	Increased sales/profit, teamwork, education, health and safety, volunteer, donations, alternate power/nature preservation
Participant 10	Poverty reduction, health and safety, education, increased sales/profit, community, development, partner/team
Participant 11	Recycle, less raw materials, sustainability/nature preservation, profit, teamwork/relationship, drinks /poverty reduction, health/safety, public education
Participant 12	Healthy lifestyles, fund-raising, motivation, serve/bond, profit, civic duty, purchase/sales, volunteer

**Bracketing, Imaginative Variation and Constructing Meaning**

Through the process of bracketing, imaginative variation, and constructing meanings of the participants' experiences as expressed through the data collection, I integrated textual and structural descriptions. I conducted bracketing to separate pure and authentic data from symbolic representation (Moustakas, 1994) as I eliminated quotes of

participants' lived experiences that were not relevant to CSR implementation. I performed imaginative variation to assess the meanings of the variable quotes of individuals and grouped them into broader and enhanced forms of similar themes (Moustakas, 1994). I identified invariant themes, varied meanings, engaged in contradictions, and addressed the phenomenon of CSR implementation from variable standpoints to capture the essence of the lived experiences of participants' quotes. I provided a structural description based on the meanings of individual responses to the well-being of society.

**Individual structural descriptions.** I used imaginative variation to describe the perceptual, emotional, social, and cultural connections of information provided by individual participants. The cultural association were grouped as the position and experience of participants in their corporations. Social grouping were by virtue of the corporations that individuals worked. The perceptions and emotions of participants were mainly based on the health and safety concerns, disaster relief initiatives and poverty reduction.

***Structural description of participant one.*** The quotes by participant one, a customer relations improvement specialist, depict an emotional orientation and a family-like disposition of her lived experience of CSR implementation. Participant one focused on her volunteering, donations, and health promotion activities in CSR implementation to improve societal well-being. Donating to the food bank will reduce hunger and poverty. Fostering a family-like atmosphere among employees and community members may increase sales and profit. Engaging in cleanup activities means promoting a healthy living

atmosphere within the community. Participant one identified that community relations activity make her happy, as her corporation gains the recognition significant for sales improvement.

***Structural description of participant two.*** The lived experience of participant two, a production team member, depict CSR implementation initiatives to reduce hunger and raise funds for the well-being of children and people displaced by natural disasters. Participant one views community members and employees as a family and promotes mutual care and help atmosphere, which she admitted is good for business growth and profit. The cooking activities to raise funds for children in foster care and people displaced by natural disaster align with the purpose of CSR to improve the well-being of society.

***Structural description of participant three.*** The lived experience of participant three, an operations manager, revealed initiatives relevant to CSR implementation to reduce poverty, improve health and safety standards of individuals and help people through difficult moments such as hurricane. Recycling of products means efficient use of natural resources to improve sustainability. As emphasized by participant three, packaging food to improve quality and shelf life may improve food distribution thus reduce hunger and poverty. Reducing carbon footprint in products and keeping workplace safe means improving the health of employees and community members, the purpose of CSR.

***Structural description of participant four.*** The lived experience of participant four, a strategic initiative manager, indicated a concern for the health of the environment

as alternative sources of power to reduce carbon emissions were resorted to. Participant four appraised natural resource preservation programs of support for wild-life and aquatic life. Volunteering for making-strides-against-breast-cancer walk to raise awareness and funds for breast cancer means promoting healthy living in the community. A concern for the future of children in the community means an improvement in CSR activities to help sustain natural resources for business sustainability, and of education and skills for increased production.

*Structural description of participant five.* The lived experience of participant five, a plant manager, indicated a concern for the well-being of the environment and a support of community and employee growth and development through scholarship programs and charitable giving. He emphasized on employee safety and health for sustainable production, and recycling to reduce waste, which means preserving natural resources. He valued donations to charity to help the needy may ingratiate corporations' with community to improve sales. Investment in renewable energy sources may be cost efficient, healthy and sustainable for the environment and societal members.

*Structural description of participant six.* The CSR implementation initiatives of participant six, a community relations manager, are based on a concern for the education of children. Educating children many lead to improvement in skills needed for continuous and efficient production. Participant six took part in hurricane relief efforts in Houston, which may improve community relations and translate to customer loyalty thus increased sales. Enhancing workplace safety and health of employees may translate to increased and quality production.



***Structural description of participant seven.*** The lived experience of participant seven, a value stream leader responsible for coordinating performance improvement among various departments was meaningful, humanitarian, and aligned with the purpose of CSR, to improve the well-being of society. Participant seven who himself is a military veteran recounted donations, and volunteering activities to improve the well-being of veterans. As interpreted by participant seven, “Our CSR program is good for customer retention and reduction in employee turnover. Communication is good for employee teamwork, and teamwork is good for production.” There was no question that participant seven had genuine interest for his fellow veterans and viewed CSR as an opportunity to improve veterans’ well-being, enhance the health of employees to promote business growth.

***Structural description of participant eight.*** The lived experiences of participant eight, a production team member, of CSR implementation focused on education, environmental and employee health, nature preservation, and employee compensation. Participant eight expressed happiness about the care of corporate leadership towards the well-being of employees. Happiness as expressed by participant eight leads to job commitment, and hard work. The elements of employee healthcare, improved compensation and benefits, commitment and hard work means improved production thus profitability.

***Structural description of participant nine.*** As shared by participant nine, a marketing team manager, CSR implementation promotes friendship and communication among employees, important for understanding thus production. Participant nine’s

volunteering and donating activities mainly to promote children's education and help victims of natural disaster embodies the purpose of CSR. The community initiatives activities of participant nine improves sales thus profit of the corporation, because of recognition and appreciation by community members. Improvement of health of employees may translate to increased production thus profit.

***Structural description of participant ten.*** The group production leader shared his experiences by justifying CSR implementation activities in the areas of donation, education, poverty reduction, and health and safety. Participant ten assessed that CSR implementation programs or as he preferred to name it, the community care program leads to increased profit as community members become loyal to the corporation. Community care programs were specifically financial and food donations to homeless shelters and children's home to reduce poverty and improve education and health of community members. Improving education and skills of employees may translate into skills for increased and efficient production needed to generate profit and business growth.

***Structural description of participant eleven.*** The sustainability department head focused on the mission of their corporation to recycle products, and improve the safety and life cycle of drink and pharmaceutical products. Participant eleven shared his lived experience of CSR implementation of sustainable production in the supply chain of organization to efficiently manage natural resources and improve the health of employees. Participant eleven appraised his corporation's CSR program as award-winning thus worthy of emulation. Participant eleven justified the CSR implementation

activities of his corporation by evaluating that the well-being of customers and employees is directly related to the financial position of businesses.

***Structural description of participant twelve.*** The reporting and analytical manager, shared his perception of CSR as being positive and impactful for the company. He was very passionate about serving and bonding with community members and raising funds for underprivileged students of a charter school. He believed that CSR leads to increased purchase of goods as customers identify with his corporation. He valued healthy living in the community and pointed out the civic duties performed by managers of his corporation. Participant twelve described his engagement in CSR implementation activities as humbling, motivating, and an important opportunity to serve the less privileged. He assessed that improving social well-being is critical to growth and profitability.

**Composite structural description.** At this stage I identified emotional, social and cultural implications of participants' shared lived experiences of the phenomenon of CSR implementation. Participants especially in non-leadership positions were interested in volunteer activities and donations to promote health, educational, poverty reduction programs. Most shared their experiences in cleanup programs, and sporting activities to raise funds to alleviate breast cancer. Participants were happy about "helping to save the environment", care for their well-being provided by leadership, and the prospect of them retiring, enjoy their pensions, and ensuring jobs for their children. Non-leadership position employees were also enthusiastic about cost-saving efforts as they may boost sales and increase their bonuses.

Employees in leadership positions such as operations managers, CSR directors, and community relations managers focused more on donations to schools, hurricane relief efforts, health care improvements and scholarship programs. Managers touted their sustainability activities such as recycling of products to avoid landfills and carbon footprints, efficient management of water, improved packaging for food safety, quality, and preservation of natural resources.

**Synthesis of textural and structural descriptions.** CSR to employees mean volunteering to cleanup healthcare centers, retirement centers, engage in sporting activities to raise funds for non-profit organizations, and taking part in disaster relief efforts including supplying water, removing debris, and building houses. CSR also means donating to the foodbank and children's home, and working in a healthy environment, enhancing healthy communication and team formation among employees to improve production and increase sales for the sustainability of the business and the community. Recognizing the community as a family or part of the organization and helping to save the environment and human lives are important.

Leadership of organizations understand CSR as a sustainability or nature preservation initiative. There were actions taken to reduce carbon gas emissions through alternative sources of power and recycling of products. There was a focus on efficient water management and natural resource preservation to improve societal well-being. Leadership also recognizes poverty reduction, education and health improvement as CSR initiatives. Employee safety, health, and level of commitment were also prioritized in CSR implementation. To leadership CSR manifests in their entire and core production

chain as innovative and sustainable initiatives to stay in business, improve the financial health of their corporations, and the well-being of society.

### **Evidence of Trustworthiness**

I provided evidence of trustworthiness to establish the results from data analysis and to prove that the study is consistent with the protocols of the qualitative method of research. Evidence of trustworthiness establishes the value of a qualitative study (Lincoln & Guba, 1985). I discussed evidence of trustworthiness based on the categories of credibility, transferability, dependability, and confirmability. I provided a brief introduction before aligning each category with results of analysis from my research.

### **Credibility**

Credibility refers to the coherent and organized presentation of findings of a study in a rich and detailed way to exude or convey clear meaning to readers (Miles et al., 2014). I followed a step by step approach of Van Kaam's phenomenological data analysis strategy as explained by Moustakas (1994) to establish credibility of findings. I followed established qualitative ethical procedures by articulating verbally and in writing the risks and benefits of taking part in the study. I explained to participants the purpose of this study and the procedures involved. I provided background information, and highlighted the voluntary nature of taking part in the interview process. I ensured the privacy of participants by keeping information confidential.

I ensured that I gained rich and in-depth data from participants as I asked follow-up questions to establish understanding and objectivity of information. I spent an average of 30 minutes with each participant and created a conducive and rapport-driven

environment to ensure accurate and rich information. I forwarded my reports to participants for verification of accuracy. Four participants reached back to express satisfaction. Six had declined a follow-up meeting. Five did not reach back, indicating satisfaction. I provided rich and detailed description of the results of the study and interpreted the findings meaningfully to establish credibility (Patton, 2015).

### **Transferability**

Transferability refers to the relatedness of the conclusion of a study to other contexts and settings (Miles et al., 2014). The essence of transferability of study that readers identify, relate, and apply findings of this study to other specific environment and contexts (Patton, 2015). I followed qualitative study criteria of ensuring that 15 participants, provided, rich and detailed information to attain data saturation and ensure a strengthening of transferability. Purposeful sampling of different participants in multiple manufacturing corporations ensured specificity of information representative of an entire population, consistent with qualitative study criteria thus transferability. Essentially, participants' lived experiences of CSR implementation in different corporations, rather than in one location, increasing the possibility of revealing unique observations or variances. Such variances in the study results strengthens transferability of the results of the study to other contexts, time and place (Noble & Smith, 2015).

### **Dependability**

Dependability refers to the stability and reliability of the methodology used in the study over time, and across researchers, and techniques to ensure reproduction (Miles et al., 2014). To ensure the dependability of a qualitative study, one examines whether a

researcher has been careless or made mistakes in conceptualizing the study, collecting the data, interpreting the findings and reporting results (Lincoln & Guba, 1985). Together with my committee, Dr. Richard Schuttler and Dr. Daphne Halkias a thorough check for accuracy, was conducted on data collection procedures and interpretation of findings. I stated in this study the logic used to select participants which was based on their employee status or position and years of experience relevant to the implementation of CSR. The research question which aligns with the study design, was used to determine the setting for the recruiting of participants.

Dependability can be assessed using the *dependability audit* whereby an independent auditor analyzes the activities of the researcher (as recorded in an audit trail in field notes, archives, and reports) to ensure a conformance to standards of credibility and transferability of a qualitative study. It was important to maintain an audit trail, to allow the dependability and trustworthiness of the study to be assessed. The audit process has five stages: pre-entry, determinations of auditability, formal agreement, determination of trustworthiness (dependability and confirmability), and closure (Lincoln & Guba, 1985). Methodology expert and my committee member, Dr. Daphne Halkias, served as an external auditor for this study.

### **Confirmability**

Confirmability refers to the retaining of detailed records of the study, including methods of data collection and analysis to allow an outside auditor to examine the logic and consistency of the research findings, interpretations and recommendations (Lincoln & Guba, 1985). The methodology used herein was provided in details and coherently to

ensure replicability of study (Miles et al., 2014). Methodology expert and committee member Dr. Daphne Halkias was the external auditor of this study. Instruments used to collect data, interview questions, data analysis techniques including verbatim quotes of participants were presented in this study to allow auditing by Dr. Halkias and drawing of other conclusions. Comparison and analysis of information from different employees of corporations to provide understanding ensured triangulation, hence confirmability of results (Patton, 2015).

### **Study Results**

I determined the research question based on the purpose of study, the research problem, and the study design. The problem in literature is that there is scant knowledge in the extant literature about how corporate leaders implement CSR within their corporations (Wickert & de Bakker, 2015). The purpose of this qualitative transcendental phenomenology was to identify and report the lived experiences of managers relevant to CSR implementation, in manufacturing corporations in Charlotte, North Carolina. The research question was: What are the lived experiences of managers relevant to CSR implementation in manufacturing corporations in Charlotte, North Carolina? Responses to the research question were themed as exhibited in Table 3.



Table 3

*Themes Formulation Based on Participants' Quotes*

Themes (number of occurrence)	Participant quotes
Volunteerism (9)	"We cleanup trash and debris at children's and veterans' hospitals." "I volunteer to build and repair houses and ramps for injured veterans." "I volunteer to read to children in kindergarten."
Donations (10)	"We donate to hurricane relief efforts." "We donate to charity to help improve healthcare and education." "I donated all my tools and equipment to help rebuild houses after the hurricane."
Family/Teamwork (6)	"My community and co-workers are like a family to me." "We are worker-focused, the health and safety of our workers is a priority at all times."
Recycling (6)	"We recycle our products to reduce waste and carbon footprint; our products are made of recycled materials." "Recycling; it's very important these days; it's part of our going green initiative."
Sales/Profit (10)	"Our financial health or position and how well we treat customers and community cannot be separated." "Our community relations initiatives affect our sales positively."
Education (5)	"I have 75% scholarship to go to college" (75% of college tuition fees." "We sponsor school research programs." "Through our stewardship program, I became a member of the board of a charter school for the underprivileged students and helped raised funds for the students."
Health & Safety (10)	"Employee health and safety is of utmost importance. It translates to increased production and profit". "We are co-worker focused, health and safety of our workers is our priority at all times"
Poverty Reduction (5)	"We donate to the foodbank". "I cook to raise funds for children's home." "Our packaging is innovative to prevent food from decomposing early, that way, food is not wasted."
Nature preservation (6)	"We ensure sustainability in our supply chain". "We support wildlife preservation and aquatic life". "We are helping to save the environment." "There's sustainability in our supply chain; it means environmental sustainability."

Table 4

*Themes Formed Relative to Participants' Responses to Interview Questions*

Interview Questions	Themes Formed
1. What are your lived experiences \CSR implementation within your corporation?	Donation. Volunteerism. Nature preservation. Recycling.
2. How do you perceive the strategies used to implement CSR programs within your corporation? ( <i>Name the strategies</i> )	Nature preservation. Education. Health and safety. Recycling.
3. What does CSR's impact on society and employee well-being mean to you? ( <i>How do you benefit?</i> )	Health and safety. Poverty reduction. Increased sales/profit. Education.
4. What do you assume are the most meaningful CSR programs within your corporation?	Recycling. Education. Health and safety. Donations. Volunteerism. Nature preservation. Poverty reduction.
5. What do you believe social well-being means for growth and profitability of your corporation? ( <i>Is it good for sales, profit, and growth?</i> )	Increased sales/profit.
6. What are your lived experiences with meaningful relationships that you may have developed with members of the community? ( <i>How would you describe your relationship with members of the community due to CSR activities?</i> )	Family/Teamwork. Increased sales/profit. Poverty reduction. Health and safety. Education.
7. What are your lived experiences with meaningful relationships that you have developed with your fellow employees? ( <i>Because of your CSR activities</i> )	Family/Teamwork. Increased sales/profit.
8. What does your corporations' CSR mean to you as an employee?	Health and safety. Education. Increased sales/profit.
9. What does your corporations' CSR mean to you as a member of your community?	Health and safety. Education. Nature preservation. Teamwork/Family. Poverty reduction.
10. Thank you or your time to this interview. Any further thoughts on the meaning of CSR to share with me?	( <i>I recommend the book "democracy in chain by Nancy MacLean. Please find time to read."</i> ) ( <i>I'm particularly proud of my company even more as I have had to answer these questions</i> )( <i>Good luck</i> )

### **Thematic Outcomes**

**Volunteerism.** This theme was formed based on participants' response to interview question one: What are the lived experiences \CSR implementation within your corporations? Participants shared their lived experiences of CSR by indicating they volunteer to clean-up hospitals, lakes, and retirement homes. There were activities such as "making-strides-against breast-cancer-walk" where participants engaged in walking miles to raise awareness and raise funds for the cure of breast cancer. A participant stated, "we clean up trash and debris at children's and veterans hospitals." To these participants, their lived experience of CSR implementation is volunteering in various health and community care initiatives. Volunteerism was deemed by participants as a meaningful CSR program, and a strategy to improve corporate community relations.

**Donations.** I formed this theme based on responses to interview questions one, two, and four. The subject of donations was discussed by participants, in part as a strategy, a meaningful program to enhance community and employee relationship, and as a lived experience of CSR implementation within corporations. As identified by a participant, "we donate to charity to help improve healthcare and education." Giving back to the community through charitable organizations and support of educations, arts, and culture were described. Donations of water for hurricane relief efforts, and food to the foodbank, children home, and homeless shelters were also discussed.

**Family/Teamwork.** I formed this theme based on responses to interview questions six and seven: Participants described their understanding of CSR as members of the community and employees as fostering a family and teamwork atmosphere. A

participant assessed that, “my community and co-workers are like a family to me.”

Participants expressed that CSR means corporate leadership care about their well-being within and outside of the corporation. According to a participant, her parents worked in the same corporation and she was sure that her children would do the same. Other participants expressed motivation due to partnering and bonding with community members in their CSR activities. CSR may thus also mean lower turnover and higher employee commitment.

**Recycling.** One of the strategies and most meaningful CSR programs mentioned was recycling of waste products and water to avoid waste and reduce carbon footprint, as well as preserve natural resources. Recycling is cost-effective and reduces greenhouse gas emission thus improving environment and health of community members. Recycling may also be an effective sustainability initiative to reduce the use of natural resources. To these participants CSR is recycling to avoid natural resource waste and improve environmental health. As summarized by a participant, “we recycle our products to reduce waste and carbon footprint; our products are made of recycled materials.” I formed this theme based on interview questions one, four, and nine.

**Increased Sales/Profit.** Participants’ response to question five; what do you believe social well-being means to the growth and profitability of their corporation mainly focused on increased employee production and sales. Employees’ participation in CSR activities such clean-up and donations for hurricane relief may also be a form of good publicity and community ingratiation thus may result in increased sales. Production may also be increased as employees’ health, safety, education, and skills are improved by

corporate leadership. CSR implementation to participants may thus mean improved production, sales, and profit. Improved sales means poverty reduction as more customers buy goods. A participant concluded that, “our financial health or position and how well we treat customers and community cannot be separated.”

**Education.** CSR programs centered on improving the education of employees and their children. Employees’ were given 75% of their college tuition to improve their skills and abilities. There are also skills improvement training for employees. Some corporate leaders allow community members to apply for scholarships for schools. To the question of what corporations’ CSR meant to employees, education was one of the recurring responses. Participants also identified that education was the most meaningful CSR program of their corporation. According to participant 12, “through our stewardship program, I became a member of the board of a charter school for the underprivileged students and helped raised funds.”

**Health and safety.** The most meaningful CSR program as indicated by all 12 participants in various deviations was the health and safety of employees and community members. Measures such as free healthcare programs, rewards for accident-free production, engaging in volunteer and donations programs in the community to raise awareness and funds to cure diseases such as breast cancer, are important CSR implementation strategies. As a participant assessed, healthy employees increase productivity and profitability. “We are customer-focused, health and safety of our workers is our priority at all times.” Recycling of products and finding alternative energy

sources to reduce carbon gas emissions are health and safety initiatives to save the environment.

**Poverty reduction.** I themed various experiences as poverty reduction.

Participants described their lived experiences of CSR implementation by virtue of their volunteer and donations of food and water to the foodbanks, homeless shelters, and children's homes. A participant stated that, "we donate to the foodbank." Corporate leaders have also improved the packaging of their foods and drinks to improve quality, safety, and extend the date of expiration, to reach people living in poverty and for customers to also save money by avoiding food wastage. The most meaningful CSR implementation program may be poverty reduction in the community.

**Nature preservation.** I themed, alternative sources of power, water management, toxic gas reduction, supply chain sustainability, infrastructural development, carbon footprint reduction, planting trees, supporting aquatic and wildlife, as nature preservation. Participants volunteer to plant trees, report illegal logging, clean-up algae in lakes to support aquatic life, donate to support wildlife, innovate alternative sources of power to reduce toxic gas emissions. Nature preservation was also termed as sustainability and often defined as CSR. The impact of corporate production on society and employee well-being may be summed as efforts to preserve nature. Participants also described nature preservation as a meaningful CSR implementation program to help save the environment. As a participant evaluated, "there's sustainability in our supply chain; it means environmental sustainability."

### **Discrepant Case**

There were people who did not want to take part in the interview because they did not favor the concept of CSR. In one incident a not-so-happy employee who just wanted to hear my questions commented that “CSR is politically motivated and supported by scientists who believe in climate change. Climate change is a hoax. I hope they don’t take part of my pension to save the environment and community, I need every dime”. “I work long hours on the job, tired to engage in community building, not part of my job description”. I asked only two questions and decided to stop the interview because the participant was getting irritated.

There was a participant with an interesting perspective as I explained to him the purpose of my study and all the jargons, as he claimed, in my interview questions. “It’s up to the employees to participate in community activities, if they want to, that’s fine with me. I have seen a lot of plant closures in my days, because we are not innovative enough to produce quality for cheap. Giving community/consumers quality products for cheap is what everybody wants and that is our responsibility as manufacturers. You talk about CSR meaning well-being, well quality production is good for the well-being of consumers. I understand CSR, don’t get me wrong, quality is CSR, right?” “Yes! CSR is quality production.”

### **Summary**

Data collection for this study was determined by the research question: What are the lived experiences of managers relevant to CSR implementation in Charlotte, North Carolina? Reviewing participants’ responses I identified that CSR is a constituent of the

core production apparatus of corporations, manifested through volunteer, donations and sustainability initiatives. Corporate leaders' sustainability or nature preservation initiatives directly aligned with their specific area of expertise or production. Example, a CSR program of the leadership of a paper manufacturing corporation was based on planting trees and supporting laws against illegal logging, in alignment with their core production structure, as opposed to a genuine concern for the well-being of the environment or the need to implement CSR. Corporate leaders resort to alternative sources of power and recycling to reduce cost and improve the sustainability of their businesses, which consequentially aligns with the purpose of CSR.

Corporate leaders improve the health, safety, and skills of employees to enhance the financial performance of their corporations. Corporate leaders and subordinates are cognizant that community well-being and financial performance are inseparable thus CSR implementation as most participants revealed, is focused on volunteer and donations initiatives such as disaster relief efforts, educational support, and fundraising. Employees are members of the community, concerned about the well-being of society hence dedicate their time and money for volunteer and fund-raising activities. The nature preservation, volunteerism, donations, and health and safety programs of corporations constitute CSR implementation programs of manufacturing corporations in Charlotte, North Carolina. In Chapter 5, I discussed the interpretations of findings from participants' data, implications, and recommendations for further studies.



## Chapter 5: Discussions, Conclusions, and Recommendations

CSR has evolved from its introduction in the 1950s when scholars and corporate leaders viewed it as a philanthropic and employee safety initiative (Carroll, 2015) to a strategic framework to enhance simultaneous business and societal growth (Wang et al., 2016). There is limited knowledge of how CSR is implemented within corporations (Wickert & de Bakker, 2015), although Henderson (2018) assessed that many corporate leaders are committing to sustainable production to enhance societal well-being. The purpose of this qualitative transcendental phenomenology was to identify and report the lived experiences of corporate managers to illuminate understanding of the implementation of CSR that may result in positive social changes by mitigating the negative consequences of production.

I collected data over a period of 23 days. I suspended my previous knowledge and theoretical findings of the phenomenon of CSR implementation, in line with the nature of a transcendental phenomenological study, to receive raw and unadulterated data from participants' lived experiences. Participants described their volunteer and donation activities to improve the well-being of community. Employee health and safety and the need for nature preservation for the sustainability of corporations were recurrent themes. I discovered that corporate leaders considered CSR programs as financially efficient.

### **Interpretation of Findings**

Carroll (2015) observed that CSR initiatives started as mainly philanthropic in nature from the early 1800s as companies donated to charities. Findings confirmed that CSR is still viewed as a philanthropic program by corporations as participants

interviewed described their lived experiences of CSR as mainly volunteering for community projects such as cleaning up debris and trash and donating to charities to aid in disaster relief efforts, poverty reduction, and improve health.

Findings of this study align with the sustainability nature of CSR. Popa (2015) assessed that CSR emphasized the importance of sustainable production to ensure preservation of, and availability of, natural resources in the future. Participants of this study described nature preservation initiatives of their corporations, which included tree planting, recycling of products to minimize waste, effective water management, and using alternative sources of energy to mitigate toxic fumes. Corporate managers interviewed attributed the advent and improvement in technology to their nature preservation or sustainability initiatives. The use of technology constitutes a core strategy of corporations for sustainability, a constituent of CSR.

A participant identified that “Our financial health and how well we treat customers and community [CSR] cannot be separated.” Chaing et al. (2015) estimated high quality financial reporting when firms engage in CSR. Krisnawati et al. (2014) also affirmed that CSR may lead to profitability if well managed. Participants of this study reported increase in sales and profit because of their CSR initiatives.

Table 5

*Comparison of Themes to Conceptual Framework and Theories of Study*

Conceptual framework/Theories	Themes	Alignment with conceptual framework/theories
Harrod-Domar Growth model (Domar, 1946; Harrod, 1939). Mutual benefit between business and society. As employees, who are also consumers, compensation rises, demand increases to boost sales.	Poverty Reduction. Nature preservation. Recycling. Increased sales/profit.	With increased employee compensation, spending in the community rises leading to high demand of goods and services to mitigate poverty, and increase company profit. The increase in spending in the community may be sustained if there is a reduction in carbon footprint due to recycled production and nature preservation.
Maslow Hierarchy of needs theory (Maslow, 2014). Providing employee needs leads to skills and increase in productivity thus sales.	Health and safety. Increased sales/profit. Education.	The theme “increased profit/sales”, improved “health and safety”, and “education”, align with Maslow’s growth model which focuses on employee needs to improve innovation thus production. Improving the health and safety, and education and skills, of employees may lead to increased productivity, sales and profit.
The Porter Hypothesis (Porter & Linde, 1995). Strict environmental regulations (CSR) may lead to socially efficient and cost-saving production.	Nature preservation. Recycling. Health and safety.	As the Porter hypothesis states, CSR may lead to improvement in environmental health as corporate leaders resort to recycling to reduce waste and carbon footprint and reduce greenhouse gases.
Ecological Systems Theory (Bronfenbrenner, 1979). Mutual relationship between individuals and society.	Volunteerism. Donation. Family/Teamwork.	Corporate leaders understand the influence and importance of community thus volunteer to cleanup, make donations, and regard community members as family or team.

### **Comparison of Findings to Conceptual Framework**

The four comparative frameworks that this study was structured on were the Maslow hierarchy of need model (Maslow, 2014), the ecological systems theory (Bronfenbrenner, 1979), the Harrod-Domar growth model (Domar, 1946; Harrod, 1939), and the Porter hypothesis (Porter & Linde, 1995). These theories help expand on the mutual dependence of society and corporations. CSR is a framework to mitigate the negative consequences of production and improve the well-being of society (Crifo & Forget, 2015). Hollensbe et al. (2014) posited that the profitability of a business is connected to the development of society. Corporate leaders revealed in this research that they implement CSR to improve societal well-being and the financial position of their corporations.

**The hierarchy of needs model.** According to the hierarchy of needs theory, employees reach a level of innovation and creativity needed for increased productivity, when they can obtain all the basic needs, security needs, self-esteem needs, and love needs in a progressive order (Maslow, 2014). Participants identified that improving their health and safety, education, and skills constituted an important part of CSR implementation, that lead to improvement in teamwork, productivity, sales and profitability of corporations. Employees also reported being motivated and having the desire to work harder due to their love of community well-being. Improved production and profitability, as some participants expressed, resulted in higher compensations and benefits.

**The Harrod-Domar growth model.** Participants identified that CSR improved the productivity, sales, and profitability of their corporations. In the view of some participants, increased corporate profit leads to an improvement in employee compensation, bonuses, and benefits. As evaluated by Domar (1946) and Harrod (1939) in their growth model, increased employee compensation leads to increments in savings and spending in the economy. Savings result in investments into existing and new businesses. Increased spending may lead to higher corporate productivity, growth, and investment into sustainability programs in alignment with CSR implementation. According to participants of this study, donations constituted an important part of CSR implementation. Improved compensation may lead to increased donations to charities for the well-being of society, the purpose of CSR.

**The ecological systems theory.** Participants recounted their volunteering and donating activities in CSR implementation. Some of the reasons participants gave for volunteering and donating in the community was to improve community relations and gain the recognition of consumers to improve sales and well-being. Participants described the nature of their relationships with the community as a family or team. The recognition by participants of the importance of community to their corporations aligns the ecological systems theory of Bronfenbrenner (1979) that justifies the inherent relationship between humans and their environment.

**The Porter hypothesis.** Participants acted on sustainability initiatives such as recycling, water management, reforestation, and using alternative sources of power to reduce toxic gas emissions, based on the need to reduce cost and stay in business in the

long-run. The sustainability initiatives of corporate leaders may not be due to the results of strict environmental rules, as posited by Porter and Linde (1995), but rather a long-term business strategy as confirmed by individuals. Participants expressed the need to abide by environmental laws and ethical codes of conduct but did not identify or focus on them as a catalyst for implementing CSR. Technological advancement may be a factor in corporate leaders' decision to engage in CSR or sustainability. I could not infer from responses of participants that strict environmental laws led to CSR implementation.

### **Limitations of the Study**

Qualitative study protocols were followed to avoid any factors that may limit the reliability and transferability of this study (Patton, 2015). I limited this study to the city of Charlotte, NC, because of time and fund constraints. Other neighboring cities such as Winston Salem is headquarters to a tobacco company, which may have added more substance to this study due to the nature of their production and the harmful effects of its byproduct to the well-being of individuals. Hanes Brand, manufacturers of apparels, is also headquartered in a neighboring city in North Carolina.

In as much as I limited this study to manufacturing corporations, other sectors of the economy such as service corporations including Amazon, Facebook, and Apple control market power and are influential in societies. Leaders of these corporations may be more successful in efforts toward CSR implementation for positive societal changes. Expanding this study to include other sectors of the economy such as distribution, service, and agricultural may be more substantive.

No CEOs were interviewed for this study. The input of CEOs may have been substantive because of their power, influence, and nature of decision making. CSR and other implementation programs is supported or approved by the leadership of a corporation thus the input of CEOs would have been important; however, I limited this study to department managers and other employees with at least 5 years of experience relevant to CSR implementation.

I did not conduct this study on sites of any corporations upon agreement with IRB and because of accessibility issues as security at manufacturing facilities would not have permitted or delayed entry. I had the flexibility of contacting managers and other employees via social media sites such as LinkedIn and Facebook. I was able to e-mail 50 employees and make 25 phone calls. I also met some participants in the gym, book store, library, and coffee shop.

Participants touted their community relations contrary to my expectations that they may withhold information in solidarity with their corporations. Identifying participants by their corporation may have led to such a high degree of loyalty or bias even though I contacted employees as private individuals and not in their official capacity of a given corporation. The limitation of employee bias could have been mitigated if participants were considered members of the community and have the liberty to express their perception without indicating ties to their corporation, which may have resulted in bias because of a probable hidden fear or favor.

### **Recommendations**

I recommend further research on the strategies used by corporate leaders to implement CSR. Responses to question two, centered more on superlatives than a description of strategies. I had to ask follow-up question for participants to provide a list of CSR implementation programs such as recycling and water management. Further studies may be conducted on how CSR programs such as water management are specifically conducted or implemented. I recommend a case study approach to research of corporations' CSR implementation programs and other specific corporations. I believe certain CSR implementation programs of corporations need to be studied in more details and as an entity and over time because the programs are revolutionary and worthy of emulation.

My research of CSR literature revealed a problem of difference between CSR abstraction and its practicality (Glavas, 2016). CSR has evolved since its introduction in the 1950s (Carroll, 2015); however, its implementation is a problem (Szegeedi et al., 2016). Further research may be conducted to find out how business scholars may want CSR implemented. As Dees recommended social entrepreneurship should be included in business schools' curriculum (Worsham, 2012). Students should be taught to view the problems of society such as poverty and pollution as business and innovative opportunities. More importantly school teachers should focus more on the external environment of corporations. Further research may be conducted to illuminate understanding about whether school teachers focus on the external environment of corporations.



Future studies should focus on the effects of CSR on towns and cities. This research was biased in favor of corporation. As a member of the community I am oblivious to many of the statements made by participants. I recommend further studies on sites of corporation and interviews conducted in a focus group setting to allow corroboration of responses and suggestion for improvement of CSR implementation programs. In this study there was no question for participants' recommendation or suggestions to improve CSR implementation. I recommend a study in small towns to assess the impact of CSR activities, because I pass through one occasionally and although there is a huge internationally recognized plant in the town, development is poor. There are dilapidated structures, high level of unemployment and poor quality of life.

I recommend future studies on production, sales, and profitability within corporations as a result of CSR. In my study I asked only one question with regards to the profit entailed in CSR implementation. Participants' responses were that CSR is good for business growth. As participants alluded to, community members recognize corporate employees that engage in CSR activities thus become loyal leading to increased sales. I believe further studies on customer loyalty due to organizations' CSR programs should be conducted. How well customers receive CSR programs, and committed employees become to their corporations, should be known. As this study revealed, the Harrod-Domar growth model (Domar, 1946; Harrod, 1939) align with CSR. Further and more detailed studies should be conducted on Harrod-Domar growth model and its alignment with the purpose of CSR.

I recommend further studies on the effect of technological advancement on CSR or sustainability programs in corporations. In my interview of corporate managers, I interpreted that CSR programs of recycling, usage of alternative sources of energy, and improvement in food care were a consequences of technological advancement and not necessarily the results of interest in CSR per se. A research into how technological advancement has affected sustainable production would be very significant.

In my study I realized participants were more comfortable with the words “community relations, community stewardship, or sustainability program, as opposed to CSR. I believe the word “responsibility” has legal implication or overtone thus corporate leaders’ apparent averseness of it. CSR could mean corporate social relations, which is more endearing and align with. As the word responsibility may imply, corporate leaders are not obligated to engage in social responsibility initiatives although there are laws to prevent pollution and consequences of production that may harm society.

I recommend that corporate leaders give access to research students so long as it does not involve production secrets. Educational researches are conducted to benefit society and businesses. Educational institutions should partner with corporations to allow students easy access to employees for a research study. There are certain organizations that partner with Universities for research studies. This should be encouraged across the board so that individual students would not bear the agony of struggling for access to corporations and their employees.

## **Implications of Study**

### **Positive Social Change**

Findings from this study may improve knowledge to create positive social change by addressing problems of society such as poverty, health and safety concerns, and air pollution. Government inefficiency (DeBettignes & Robinson, 2015) and corporations' disregard for societal development (Byrne, 2009) may have caused societal problems. CSR, a framework created to focus corporate attention onto societal development (Wang et al., 2016), has inherent problem of implementation due to the disparity between its concepts and real-life practice (Glavas, 2016). Understanding the implementation of CSR may lead to the creation of eco-friendly products and other innovative means of production to enhance positive social changes.

Conducting this study was invigorating as I learned about the efforts being made by corporations to create positive social changes. CSR implementation initiatives such as employee health benefits, alternative sources of energy to reduce toxic gas emission, school scholarship, improved technology for food safety and quality, are being focused on by manufacturing corporate managers in Charlotte, N.C., to improve societal well-being. Participants of this study understand the importance of societal well-being to the growth and development of their businesses. Knowledge of CSR implementation by virtue of this study, may increase corporate leaders' focus on business sustainability thus mitigate negative consequences of production to preserve and improve societal well-being.

Stephan et al. (2016) analyzed that implementing a social change framework, such as CSR entails a transformation of ideas and behaviors by individuals and institutions. The external environment of businesses is equally important as the internal. There is recognition and acceptance of CSR by corporate leaders, as a tool to enhance sustainable production to create positive social change (Henderson, 2018), however little is known about how corporate leaders implement CSR within their organizations (Wickert & de Bakker, 2015) to illuminate understanding. This research may initiate and illuminate understanding about CSR implementation by students, scholars, corporate managers, and community leaders to create positive social changes by focusing on long-term sustainable production as opposed to short-term profit only maximization orientation currently adopted.

In this study, corporate leaders' identified CSR implementation programs focused on employee well-being including health, safety, education and skills improvement to increase production thus sales and profit. Findings from this study may support further research into Maslow's theory and CSR programs. Further research may also be conducted on the relationship between social and economic growth. Further research may be conducted on viewing social problems as profitable opportunities for corporations.

### **Methodological Implications**

This qualitative transcendental approach to study aligns with the need to understand the phenomenon of how CSR is implemented within corporations. Studies have been conducted using the qualitative method. Khan and Lund-Thomsen used the qualitative phenomenology to interpret meanings that local manufacturers in developing

countries attached to CSR policies. Loo and Nasruddin (2015) used the qualitative transcendental phenomenology to describe the lived experiences of purchasing-managers related to labor, health, and safety in the electronics industry. Previous qualitative studies are not comprehensive and may not be applicable CSR implementation framework, hence the need for this study to illuminate understanding.

The quantitative approach has been used to measure various aspects of CSR such as; CSR and financial improvement, and corporate social performance. Chiang et al. (2015) used quantitative multiple regression to assess the correlation between CSR and the quality of financial reporting. The problem is not the justification of CSR, but an understanding of its implementation (Szegedi et al., 2016). This study was conducted to report the lived experiences of managers relevant to CSR implications to create understanding needed to improve societal well-being. The lived experiences of managers of CSR implementation included the use of alternative sources of energy to reduce pollution, recycling to reduce waste and carbon footprints, donating and volunteering to support education, reduce poverty, and improve healthcare.

### **Theoretical Implications**

There is paucity of knowledge about how corporations implement CSR (Wickert & de Bakker, 2015). The debate about the profitability of using corporate resources to serve the interest of society (Glavas et al., 2016) may have contributed to the problem of CSR implementation. By implementing CSR, business leaders may refocus attention on societal growth and development. Business leaders may view the problems of society as opportunities for profitability and growth thus implementing CSR as a core strategy.

Understanding an implementation framework of CSR may lead to a change in business school's approach to teaching, as a business-like framework of efficient use of societal resources to generate profits, may be adopted. Implementing CSR may also lead to a system change as corporate leaders, scholars, community members may view society as intertwined with their well-being and sustainability thus are willing to work with or hold corporations accountable for social preservation and improvement.

Despite its justification (Szegedi et al., 2016), there is a disparity between the abstraction and practice of CSR as corporate leaders strive to implement it (Glavas, 2016). The gap of CSR implementation may be bridged by scholars as an understanding will be created by this study. Scholarly literature may focus on CSR implementation methods and strategies based on an initial understanding of this study. Further studies may be done by scholars to create a CSR implementation strategy for various businesses based on the findings of this study.

### **Practical Implications**

Wickert and de Bakker (2015) highlighted a paucity of knowledge about how CSR is implemented within particular corporations. This study to identify and report lived experiences of corporate managers may illuminate understanding of CSR implementation. I discovered in this study that corporate managers' CSR program included the use of alternative sources of power such as nuclear, solar, natural gas, and hydro energy to mitigate pollution caused by the burning of fossil fuel. Many participants described recycling to preserve natural resources, donating, and volunteering to improve health and reduce poverty, as strategic CSR implementation initiatives. Understanding

the implementation of CSR in other corporations may lead to a strategic change of its application to ensure the growth and development of both corporations and society.

A positive social change framework requires a total transformation of behaviors and approaches (Stephan et al., 2016) towards societal well-being starting from business schools. Business school scholars' transformation of curriculum to a consideration of society from a business-like perspective is required and warrants further research. As I summarized in this research, CSR constituted an important part of corporate production manifested in sustainability, donation and volunteering activities. This study may thus be important towards the transformation of business schools' curriculum.

The advent of technology and for that matter social media, may have enlightened focus on the societal effects of corporate production. The scrutiny of organizations by social media activists may have inspired attention to CSR as employees donate and volunteer in society to promote the reputation of their corporations, although I evaluated that such actions were because of concern for community by employees. As I identified in this study corporate leaders' resort to alternative sources of power, recycling methods, and innovative mechanisms of production as sustainability or CSR initiatives, may be because of the availability of advanced and cost-effective technology. Technology may have improved corporate production to mitigate negative consequences of production. The CSR implementation initiatives reported in this study may illuminate understanding and improve societal well-being.

## **Conclusion**

Corporations and for that matter businesses depend on society for resources of production and consumption of goods and services. The resources of society are valuable and essential to the profitability and growth of businesses. Preserving the resources of society is a business strategy for competitive advantage and sustainable production. Corporations cannot be separated from society. The growth of corporations is dependent on the well-being of its resources including humans. Whether CSR means corporate social responsibility, corporate social relations, philanthropy, community stewardship, or sustainability it is in the best interest of corporate leaders to preserve and improve the well-being of society to grow their businesses.



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## Appendix A: Interview Questions

Interview questions are meant to illuminate understanding of CSR implementation within corporations. The lived experiences that individuals have of their corporations' CSR implementation programs are important towards illuminating understanding. The interview questions will focus on participants' beliefs, assumptions, and perceptions about implementing CSR programs within their corporations. Interview questions reflect on leadership roles and focus on customers and employee well-being. Evidence-based impact of CSR implementation on society, benefits of CSR to corporations, and improvement in production processes in CSR implementation are also highlighted in the interview questions.

### **Research Question**

What are the lived experiences of managers relevant to CSR implementation, in manufacturing corporations in Charlotte, North Carolina?

### **Interview Questions**

1. What are your lived experiences \CSR implementation within your corporation?
2. How do you perceive the strategies used to implement CSR programs within your corporation?
3. What does CSR's impact on society and employee well-being mean for you?
4. What do you assume are the most meaningful CSR programs within your corporation?
5. What do you believe social well-being means for growth and profitability of your corporation?
6. What are your lived experiences with meaningful relationships that you may have developed with members of the community?
7. What are your lived experiences with meaningful relationships that you may have developed with your fellow employees?
8. What does your corporations' CSR mean to you as an employee?
9. What does your corporations' CSR mean to you as a member of your community?
10. Thank you or your time given to this interview. Any further thoughts on the meaning of CSR to share with me?

## Appendix B: Interview Script

Hello Sir/Madam

My name is Samuel Bonsu. I am a PhD student in Business Management at Walden University. I am conducting a research to report the lived experiences of managers and subordinates of CSR implementation. I believe reporting lived experiences will illuminate understanding of CSR implementation to enhance positive social changes.

The purpose of my interview is to fulfill academic requirements and to highlight the positive contributions that organizations are making in our society. Your confidentiality is assured. Your name will remain anonymous if you wish. Information that you may provide will not be held against you in any way shape or form. No harm will be done to you in this interview process. Your organization was chosen based on information on your website about corporate social responsibility.

I will appear in person to conduct the interview. I will conduct a follow-up interview with you to verify my conclusions that I draw from your responses to ensure accuracy. If you agree to be interviewed, you will answer the following questions;

1. What are your lived experiences \CSR implementation within your corporation?
2. How do you perceive the strategies used to implement CSR programs within your corporation?
3. What does CSR's impact on society and employee well-being mean for you?
4. What do you assume are the most meaningful CSR programs within your corporation?
5. What do you believe social well-being means for growth and profitability of your corporation?
6. What are your lived experiences with meaningful relationships that you may have developed with members of the community?
7. What are your lived experiences with meaningful relationships that you may have developed with your fellow employees?
8. What does your corporations' CSR mean to you as an employee?
9. What does your corporations' CSR mean to you as a member of your community?
10. Thank you or your time given to this interview. Any further thoughts on the meaning of CSR to share with me?

I appreciate your contribution towards positive changes in our community.  
The approval number for this study is 03-23-18-0295143 and it expires on March 22<sup>nd</sup>, 2019

Thanks immensely for your co-operation.  
Respectfully  
Samuel Bonsu