

Mapping Internal and External CSR Employee-Activity Variations in Companies

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Abstract

Corporate Social Responsibility (CSR) is becoming increasingly relevant resulting in businesses engaging in the topics and publishing annual CSR reports. Research has shown that engaging in CSR tends to have a positive effect on the company's image, reputation and employee motivation but costing companies a lot of money. However, Companies are currently starting to implement CSR for profit-making motives instead of the giving back to the environment and society. Since companies motives for engaging in CSR are becoming more diverse this study aims to answer whether companies actually comply with what is stated in their CSR reports. Building on existing research on CSR it asks: *What is the level and nature of employees involvement in the CSR program and do the statements in CSR reports about employee engagement correspond to such experiences and practices in reality?*

Based on a review of literature of Employee engagement and CSR communications, a database of 100 large organizations was built to obtain a better understanding of the different forms of CSR-programmes and the corresponding CSR-reporting. The database served as a source of information about and how organisations are involved in CSR-programmes, what is their nature, and which initiatives they conduct. Parallel to building the database, semi structured interviews were carried out in order to have an in-depth insight into the internal corporational dynamics of CSR-programmes practiced within the companies. Comparing the results from the database and the information acquired from the interviews showed that statements made in the interviews do often not comply with what is stated in their CSR reports. Also, the results indicate that in order for CSR to be successfully developed within a company, bottom-up co-creation and employee involvement need to occur, otherwise it leads more to top-down managed CSR where companies follow mostly corporate goals and are basically utilitarian in the CSR implementation.

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1 Introduction

1.1 Problem Indication

Corporate social responsibility has received significant attention by researchers (Aguinis & Glavas, 2012), which does not come as a surprise since it is a component many companies¹ have integrated in their core strategy (Wang & Bansal, 2012; Bansal, 2005). In the past, the primary responsibility of businesses was making profit (Friedman, 2007). However, while profit is still an important aspect, approaches of businesses are changing due to the transition and realization of other roles held within societies. Corporate players increasingly recognize that their companies have an impact on the environment and societies they are embedded in. Therefore, more is expected from businesses responsibility-wise (McWilliams & Siegel, 2001). Corporate social responsibility (CSR) is interpreted in this thesis according to the European Commission's (EC) definition as:

“a concept whereby companies decide voluntarily to contribute to a better society and a cleaner environment” (COM 2001, p. 4).

According to Branco & Rodrigues (2006), the central concerns of CSR are the moral and ethical issues regarding corporate decision-making and behavior. A firm should consider whether they will refrain or take action because these actions could be harmful or favorable to the environment and/or society. Research has shown that companies often engage in CSR due to institutional pressure, mainly from their stakeholders (Aguinis & Glavas, 2012). Consumer advocate groups also highlight irresponsible behavior by corporations and ask consumers to boycott these companies (Snider et al., 2003). Therefore, CSR is starting to get embraced by more companies in different sectors in the past years.

While engaging in CSR is not mandatory, it appears as if more and more companies are embracing it. In the early days of CSR it used to be an activity that only cost the company money, however things are changing (Weber, 2008). Along the beneficence towards the environment and societies, improving a company's environmental performance can also lead to an increase in a company's profitability (Porter & van der Linde, 1995). In the article by Vallaster et al (2012) this phenomenon is partially explained by the emergence of a consumer movement that aims at providing a more elaborate meaning to consumption practices, and these consumers are actively seeking companies that can fill this void.

According to the paper by Weber (2008), CSR tends to have positive effect on the company's image, reputation and has also a positive effect on employee motivation.

¹ Companies, organizations, businesses, firms will be used interchangeably

She states that employees might be more motivated to work in a better working environment, and that it is possible that they draw motivation from participating in CSR activities. Moreover, CSR activities could directly or indirectly lead to the company being more attractive for potential employees.

The question is whether companies do comply with what is stated in their CSR reports? According to the paper by Blowfield (2007) there is surprisingly little information about the outcomes and impact companies deliver regarding their CSR programmes. Therefore, this thesis aims at contributing deeper insight by providing more information regarding employee involvement in CSR programmes, against the backdrop of statements made in the CSR reports of these respective companies. The research question that this thesis wants to answer is therefore: “What is the level and qualitative elements of employee involvement in organizations’ CSR programmes?”

This research question will be answered with the assistance of the following sub-questions:

- What is the level of involvement (high/low) of the employees in the CSR program?
- Do the statements in CSR reports about employee engagement correspond to such experiences and practices in reality?

1.2 Corporate Social Responsibility

Why do corporations have social responsibilities? That is a question which lead to a lot of discussion in the past (Crane et al., 2019). According to the paper by Crane et al. (2008) reports about corporate scandals and misconduct by organizations to the environment and society lead to a demand regarding an increase in organizational responsibility. They state that there were cases of environmental pollution, human rights negligence, and negative media coverage, which together lead to the realization of companies to reassess activities that could harm the environment and the society.² As of now, it is much more expected that businesses do, in fact, have responsibilities to the environment and society transcending exclusive profit-making motives(Crane et al., 2019). In order to increase organizational responsibility, organizations introduced and encouraged the concept of CSR within the company.

² For example: Bayer Appeals 25 million roundup cancer verdict in USA:

<https://www.dw.com/en/bayer-appeals-25-million-roundup-cancer-verdict-in-us/a-51701516>;

Chernobyl accident 1986: <https://www.world-nuclear.org/information-library/safety-and-security/safety-of-plants/chernobyl-accident.-.aspx>;

Shell to pay millions to settle lawsuit over gulf of mexico oil spill:

<https://www.offshoreenergytoday.com/report-shell-to-pay-millions-to-settle-lawsuit-over-gulf-of-mexico-oil-spill/>

However, do companies implement CSR because they want to become more responsible? According to Crane et al. (2019), often it is in the companies' best self-interest to take on responsibility, e.g. the company decides to embrace CSR for its own benefit. When CSR is used for a 'business case' there are four options that could be in play (Crane et al., 2019):

- a) Enhance (long-term) revenues,
- b) Reduce costs,
- c) manage risk and uncertainty, and
- d) maintaining the social license to operate.

Although these four options or reasons to implement CSR do not sound severe, even businesses which are known for their CSR approach have even larger unethical activities going on in their organization. Critics propose that CSR just assists in justifying unethical behavior and gives more power to larger organisations (Banerjee, 2008), and that if CSR is carried out from a self-interest intentions, it should not be associated with CSR at all, and should be listed as profit-maximization framed under CSR (Friedman's, 1970). These critiques lead Fleming and Jones (2012) to believe that companies, which claim to be both socially responsible and profit seeking, are disingenuous. They argue that CSR has not even began, and currently CSR is often being used as a branding and marketing strategy by companies. These critics are ultimately stating that CSR currently contributes only to the (neo)capitalist system and does not serve businesses in changing the environment and society for the better. This is also supported by Orlitzky (2009), who tried to prove a relationship between CSR and profitability. Even though his meta-analysis lead to some results showing a positive relationship, he had a problem with demonstrating causality between CSR and profitability in his study (Orlitzky, 2009)

For having CSR acknowledged, CSR needs to be defined such that it embraces all organizational elements of responsibility within the company. Carroll (1991) proposed that CSR is a multi-layered pyramid concept that consists of four interrelated dimensions of responsibilities, such as:

- economic responsibilities
- legal responsibilities
- ethical responsibilities, and
- philanthropic responsibilities

Carroll argued that economic- and legal responsibilities have always existed, but that ethical- and philanthropic responsibility have emerged more recently. Crane et al. (2019) describe the dimensions as follows:

- *Economic responsibilities*: The first responsibility of a company is to do well economically, otherwise it cannot stay in business. Shareholders that invest in organisations expect a return on their investments, employees need to be paid and customer want to fulfil their needs by buying their products. Carroll (1991) argues that economic responsibility needs to be met before moving up in the pyramid.
- *Legal responsibility*: Legal responsibilities are required to keep companies in check, they need to operate according to the law. Carroll (1991) argues that if a company wants to be accepted by society, it needs to play by the rules;
- *Ethical responsibilities*: There is not really a set of ethical responsibilities, ethical responsibilities refer more to do what is right and fair. Carroll (1991) concludes that ethical responsibility therefore more relates to what is expected from companies from society.
- *Philanthropic responsibility*: On the top of the pyramid is philanthropic responsibility, this refers to having respect and love for fellow people. With respect and love doing good and improve the quality of life for the people around you, e.g. doing local charity work, doing local sponsoring or give guest lectures at local schools. Carroll (1991) suggests philanthropic responsibilities is what people genuinely desire from companies by society, but not necessarily what is expected from them.

These four dimensions are known as the Pyramid CSR-Framework. This framework has been used in many papers (e.g. Mohr et al., 2001; Baden, 2016). Schwartz and Carroll (2003) have proposed a second approach based on three dimensions, but it never accomplished the same popularity as the four dimensions approach (Garriga and Melé, 2004). Although Carroll's Pyramid CSR-Framework has been popularized, it was never entirely accepted in the academic landscape. Meynhardt & Gomez (2019) proposed their own swiss Dialogue pyramid framework, Schwartz and Carroll (2003) proposed the Venn framework (Garriga and Melé, 2004) and Crane et al. (2019) list 6 core characteristics that every CSR-definition share.

With multiple CSR-Frameworks and different CSR definitions, CSR remains a concept without widely normative accepted criteria within the academic landscape. The benefit of the multi-layered pyramid concept by Carroll (2019) is that it divides the four different Corporate Social Responsibilities but acknowledges the fact that companies cannot engage in ethical and philanthropic responsibilities if they do not satisfy the economic and legal responsibilities first. However, their approach fails to explain what happens when two responsibilities are conflicting, e.g. prioritizing economic responsibility can lead to neglecting ethical or philanthropic responsibility.

Unfortunately, while companies' economic performance is rather easy to measure, the corporate social performance (CSP) of companies is difficult to determine (Crane et al., 2019). Wood (1991, p. 693) defines CSP as

“a business organization’s configuration of principles of social responsibility, processes of social responsiveness, and policies, programs and observable outcomes as they relate to the firm’s societal relationships.”

For companies, it is important to see the outcomes of their CSR programs, however, actually measuring the corporate social performance remains a difficult task.

1.3 Stakeholder Theory

Freeman et al. (2010) propose a different grounding for Corporate Social Responsibility, they identify CSR from the viewpoint of the stakeholder theory. How stakeholder theory differs from CSR, is that CSR approach focuses mainly on the responsibilities of the whole company. The stakeholder approach, however, identifies multiple groups to which the company has responsibilities (Crane et al., 2019). Stakeholders are defined in this thesis as:

“any group or individual who can affect or is affected by the achievement of the organization’s objectives” (Freeman 1984, p. 46).

For further clarification of the definition Dunham, Freeman, & Liedtka (2006, p.25) state that a stakeholder represents “a group that the firm needs in order to exist, specifically customers, suppliers, employees, financiers and communities”. The term was supposed to challenge the impression that shareholders were the only group a firm’s management needed to be responsive to.

According to Freeman (1984), management had to take the interests and rights of all stakeholders into account rather than being actors of shareholders. His two arguments were that firstly, since companies have relationships with so many different individuals and groups, it cannot simply be claimed that only the shareholders have a legitimate interest in the company. This is also confirmed from a legal perspective, since the interest in the company of e.g. suppliers and employees are also protected by contracts.

Freeman’s (1984) second argument comes from the economic perspective. He refers to the agency problem, where it is assumed that shareholders are seen as the owners of corporation in the traditional model, and managers were inferior the stakeholders, this is also confirmed by Phillips et al. (2003). However, Freeman (1984) found that shareholders often buy shares more for investment purposes, instead of owning a company. They seek to profit from the development of the share price, not to maximize the long-term profitability of a company. Taking the two arguments of Freeman into account, why should we prioritize the profit orientated,

potentially short-term interest of the shareholders, over the long-term interest of the stakeholders?

Freeman (1984), argued that since we now understand that stakeholders often have more long-term interest than shareholders, companies' management should also take responsibility towards the different stakeholders. Next to the definition of stakeholders that Dunham et al. (2006) provided, Freeman also names stakeholders that cannot speak for themselves, like the environment.

Freeman (1984) states that if a company wants to survive for a long term, it should integrate the interests of the shareholders with those of the stakeholders. When organisations started to acknowledge the importance of stakeholders, they started to also engage stakeholders in their business.

According to Freeman et al. (2010), the overall objective in the stakeholder theory is constantly improving the organization with regards to the desires of the stakeholders, and how these desires can be met through value creation for the business. Stakeholder theory therefore attempts to constantly edit, add and remove shareholders- and stakeholders interest in order to balance interests and create value for both. When taking this objective into account, stakeholder theory should be interpreted as a framework, where multiple stakeholder theories could be obtained from. According to Hennigfield (2007), the stakeholder theory is the most momentous theory to appear in the field of CSR.

This thesis will operationalize the interpretation of the stakeholder theory, where I understand the employees of the business as one of the crucial stakeholders in the implementation and realization of CSR programmes of businesses.

1.4 Employee engagement

Dunham et al. (2006) states that stakeholders consists of many groups, from which the groups of employees are not an exception. These days, employees increasingly express their expectations towards their companies' demonstration of responsibility (De Roeck et al., 2014). Therefore, it is not strange that companies include internal activities in their CSR programs, where employees can voluntarily participate in or influence (Koch et al., 2019). While employees seem to be more included in such internal activities, according to Vlachos et al. (2013), one should not forget that employees often only participate in these activities of doing good to environment or society, because they believe that it will make them feel good about themselves. Multiple studies have been conducted about understanding the involvement of employees in CSR programs. Lee et al (2018) investigated the effects that CSR initiatives have on employees. They measured the perceived sincerity of customer- and employee-related CSR initiatives, employee organizational commitment and job

satisfaction. However, according to De Roeck et al. (2014), research that examines the impact that CSR has on employees' attitudes, is limited in at least three aspects:

- a) Studies focusing only on the influence that CSR activities have on a specific attitude, mostly, commitment for an organization, but neglect other important outcomes by employee related activities (Peterson 2004).
- b) Secondly, only limited aspects of external CSR were addressed in these studies, while internal CSR was not addressed firmly (Cornelius et al., 2008; Maignan & Ferrell 2008).
- c) Finally, what underlying hidden psychological systems drive the favourable responses from employees to CSR initiatives are still unclear (Jones 2010; Bhattacharya et al. 2009). Since research that examines the impact that CSR has on employees' attitudes is limited, a different research objective was taken.

1.5 The Relevance of Employee Engagement

Koch et al. (2019) state that nowadays, many companies communicate different approaches to CSR to their stakeholders, in particular to their employees. They have recently explored the different reaction that employees had in participating in CSR activities. The purpose of this study was to examine the benefits that employees perceived from participating in CSR, since according to Slack et al. (2015) and Bhattacharya et al. (2009), responsiveness of employees to participate in CSR activities is crucial for success.

Koch et al. (2019) found that employees perceived a large variety of benefits, which could be classified into three groups:

- a) functional benefits, defined as acquiring and developing different skills (e.g. interpersonal skills)
- b) emotional benefits, defined as how it makes the employee feel (e.g. pleasure or pride when discussing or participating in CSR activities)
- c) Morality & meaning benefits, defined as intangible, abstract interpretations and individual moral values (e.g. personal development from doing good for society)

The results from the study by Koch et al (2019) show not only that the interviewed employees perceived multiple benefits from participating in CSR activities, but also shine light on different participation levels. They clustered the levels of participation into 4 different groups:

- a) low
- b) passive

- c) active
- d) enthusiastic

Where a) did not participate in CSR activities, and had no knowledge about CSR, b) preferred indirect participation (e.g. talking to colleagues), or were currently not involved but could perhaps in the future; c) did participate in CSR activities, but showed lower levels of cognitive and emotional involvement, and lastly d) showed high involvement regarding CSR activities and in general. The latter group had high levels of support and enthusiasm for company activities, especially related to CSR. The study concluded that the higher the level of employee participation, the more likely it implied that employees perceived more benefits from CSR (Koch et al., 2019). However, the results of this study should be interpreted with caution, as one of the major limitations of this study was that it was conducted within a single company, which was very committed to CSR and had multiple internal CSR activities.

Now that we understand that employee participation in CSR activities leads to more perceived benefits from the CSR program, it is still unclear to what extent employees are actually engaged in CSR programs. Therefore, the current thesis aims to contribute to the knowledge about employee engagement in CSR programs. The current study will seek to answer whether statements made in CSR reports correspond to employee activities, and what is the nature and quality of such activities.

1.6 Research Question

The research question that this thesis wants to answer is therefore: “What is the level and qualitative elements of employee involvement organizations’ CSR programmes?”

This research question will be answered with the assistance of the following sub-questions:

- What is the level of involvement (high/low) of the employees in the CSR program?
- Do the statements in CSR reports about employee engagement correspond to such experiences and practices in reality?

2 Methodology

2.1 Theoretical Background

This thesis will mainly focus on multinational large companies with headquarters or residence in the Netherlands. This thesis will use vocabulary and theoretical categories of literature related to CSR, which will be applied during the collection of data to obtain quality insights from these multinational companies. Moreover, this thesis uses the stakeholder theory (Freeman et al. 2010) when it purposely analyses the stakes of CSR employees instead of the shareholders. This combined theoretical grounding will provide a comprehensive answer to the questions regarding the impact and involvement levels of CSR-programmes in these corporations.

The applied method of analysis is based on the institutional theory, namely, the shift from economic exchange (Matten & Moon 2008) to social exchange (Slack et al., 2014) within CSR. Crane & Glozer (2016), thus, distinguishes three types of institutional CSR-determinants: explicit, implicit, and legitimacy-based. The explicit institutional determinant of CSR focuses on the corporate interests, with the aim of providing benefits for some. Implicit institutional CSR-determinants are then based on the wider social embeddedness with wider formal and informal social elements. Finally, the legitimacy-based institutional CSR-determinants oppose the efficiency-based model and seeks further justifications for a corporate legitimacy (Crane & Glozer 2016).

Against this backdrop, Haski-Leventhal et al. (2015) highlight the existence of two elements present in CSR-programmes: a) CSR communications, and b) CSR employee engagement, often referred to as employee social responsibility (ESR). This dualist interpretation of CSR programmes and employee engagement is set on the basis of person-organization fit theory (P-O) defined originally by Kristof (1996).

CSR communications are further divided into a quadrant split between internal and external stakeholders by Crane & Glozer (2016). CSR programmes for internal stakeholders further distinguish CSR integration and CSR interpretation elements. The former focuses on social identity definition and organizational justice, while the latter highlights the organizational and/or institutional determinants of CSR within a company (Crane & Glozer 2016). The external stakeholders are usually exposed to a business CSR identity definition, and the resulting CSR image, by which the companies try to define and influence the overall CSR debates in societies. This categorisation follows another division, namely the different approaches that Crane & Glozer (2016) call as functionalist and constitutive approaches. Functionalist approaches comprise from the quadrants the CSR integration and CSR identity definition mentioned before, where both of these are determined as a way of strategy that reflects some 'objective' reality and is value-driven effort by the corporation. The

constitutive approach on the other side is more dialogue-based, without strict strategy definitions, focusing on the construction of reality instead of adoption of it with the clear goal of generating norms instead of implementing them (Crane & Glozer 2016).

The second element of current CSR-programmes, the CSR employee engagement, separates two major elements of reflection that should form a coherence: a) identity definition, and b) behavioural practice. This distinction means in short what a company declares about its own CSR-programme, and how it implements it in reality, how much the communication is in line to CSR practice in reality (Haski-Leventhal et al., 2015). Elements of behavioural characteristics include individual qualities (e.g. socially responsible behaviour, participation in CSR-programme, extra-role behaviour, usually not enforceable by a company), and organizational commitments (e.g. corporate philanthropy, social issues, ethical behaviour, sustainability, community involvement) (Haski-Leventhal et al., 2015). The relationship between a) and b) is two directional, with the ideal goal of achieving coherence between them, which Haski-Leventhal et al. (2015) calls a congruence model between CSR and ESR. This congruence is then influenced by internal, relational, and external factors, resulting in an ideal of entwined social responsibility. If this entwined social responsibility is not reached, either behaviour-based social responsibility or identity-based social responsibility modes are dominant within a company, eventually the social responsibility remains low (Haski-Leventhal et al., 2015). Haski-Leventhal, Roza, and Meijs (2015) based on this categorisation developed a matrix of 16 states of various congruence that means the various combinations of low, identity-based, behaviour-based, or entwined social responsibility states between employees and their organizations.

Instead of verifying the congruence model of Haski-Leventhal et al. (2015), this paper starts its investigation from the difference introduced by Crane & Glozer (2016) between internal and external stakeholders, and finding coherence between the external presentation of companies' CSR identities and images and internal interpretations of actual CSR-programmes and initiatives as perceived by the employees. As suggested by McShane & Cunningham (2011), such a coherence between the CSR-image and -identity and the actual CSR-initiatives is often disconnected. This issue might be so serious that it can later develop into employees' cynicism (Dyne et al., 1994), resulting in other undesirable states of employees towards their own company's CSR-programme (e.g. frustrated, apathetic, conformist; Hemingway 2005). Crane & Glozer (2016), therefore, suggest that more empirical evidence is needed for further investigation of this issue.

2.2 Mixed method approach

This thesis uses a mixed method approach by conducting additional document-analysis and semi-structured interviews with stakeholders. The core characteristics of mixed methods study usually comprise (Wisdom & Creswell 2013, p 1–2):

- a) analysis of both quantitative (closed-ended) and qualitative (open-ended) data;
- b) use of rigorous procedures during data collection and analysis;
- c) integration of data during collection, analysis, or discussion;
- d) procedures implementing quantitative and qualitative data either concurrently or sequentially;
- e) frame the procedures within philosophical/theoretical models of research

Therefore, this investigation is a qualitative study with an explanatory sequential design, where the initial quantitative findings are further explored in-detail by qualitative data analysis (Wisdom & Creswell 2013, p. 2). Additionally, this sequential design is also included, as defined by Merriam (2015): a design with unequal priority of qualitative and quantitative data in terms of their relative importance (Merriam 2015, p. 48), whereas qualitative data remains primary for addressing the study's research questions.

2.3 Research Design and Elements

2.3.1 DATABASE

As a first step for obtaining a better understanding of the different forms of CSR-programmes, and the corresponding CSR-reporting, a database (Appendix C) was built. The database consists of 100 large organizations in the Netherlands from 10 different sectors. The database serves a source of information about and how organisations are involved in CSR-programmes, what is their nature, and which initiatives they conduct. The reason for the division into 10 sectors is for the paper by Witek-Hajduk & Zeborek (2016), since they state that companies that operate in the same sector often overlap in terms of their CSR programme. The 10 different sectors were:

- 1) Consumer Packed Goods
- 2) Financial Services
- 3) Technology and Services
- 4) Construction and Real Estate
- 5) Agriculture and Forestry
- 6) Retailing
- 7) Transport and Logistics
- 8) Energy and utilities

- 9) Automotives
- 10) Chemicals

Burns (2016) states that the criteria for organisations to be classified as 'large' needs to be the following:

- having more than €50 million annual revenue, and
- having more than 250 employees

To build this database these criteria have been retained and followed. The reason for choosing large organizations is justified by the fact that 'smaller' organisations often do not publish a CSR report online.

In addition, an additional criterion for selection of companies for the database for this thesis has been that the companies must have residence in the Netherlands. The reason for the companies to have a residence in the Netherlands can be explained by the research-design, namely that the follow-up interviews that needed to be conducted as a second step of the methodology. It was assumed that getting in touch with international companies and persuading them into an interview would be of greater difficulty.

The information presented from the database is obtained from the reports of the companies from the years 2002–2019. As can be seen from Figure 2, some companies started earlier with the publication of such reports. Also, some reports could not be retrieved anymore, either due to the large time-interval, or changes on the websites during the years. The information collected is either publicly available on their website and are published annually or they are retrievable via Google search function. In both cases these reports are available for downloading for the public and stakeholders.

The CSR reports were collected to analyse the external elements (e.g. identify, image) of CSR reports over the years, with special focus on employee-related sections in the reports.

2.3.2 SEMI-STRUCTURED INTERVIEWS

Parallel to building the database for mapping the external characteristics of businesses' CSR-programmes, semi structured interviews were carried out in order to have an in-depth insight into the internal corporational dynamics of CSR-programmes practiced within the companies.

Semi-structured interviews are defined as asking the same question to each interviewee but there is always room for flexibility in how the questions are asked (Teijlingen, 2014, p. 20). The semi-structured interviews provide a better understanding and gives the ability to ask more in-depth questions to the interviewees. Using semi-structured interviews was the most fitting interview method for this research, since it was possible that, when answering a certain question, the interviewee was also answering another question. Therefore, follow-up question sometimes had to be improvised. For this reason, the approach of semi-structured interviews therefore seemed as the best choice.

During the database creation, contact details and email addresses of the companies listed in the database have been collected. As soon as the database has been finalized, individual emails have been sent to these companies with an invitation for an interview. The invitation email elaborated on the research purpose and explained the details and motivation behind the need for qualitative data collection during these interviews. If a company had no public email address, online contact forms were filled in. If they had no email contact, nor online contact form available, the companies have been approached then through live support.

47 emails were sent directly, 49 contact forms were filled in and 4 live support chats were approached. From the 47 direct emails sent, 3 companies replied, of which 2 agreed to an interview. From the 49 contact forms 8 companies replied, of which 1 agreed to an interview. Approaching companies through live support 0 companies agreed to an interview. A follow up email was sent to the companies that yet had to respond, from the 44 follow up direct emails, 3 companies replied of which 2 agreed to an interview. From the 41 contact forms filled in for the second time, 5 companies replied after which 0 agreed to an interview. The overview of these figures are presented in Table 2 and Table 3.

Five companies agreed to an interview, they have been offered an in-person interview, or a telephonic interview, whereas all 5 choose the latter option. The interviews conducted were all anonymous, therefore only the function of the interviewees and the sector of the company is mentioned in Table 1 below:

Company #	Business Sector	Interviewee Function
1	Agriculture and forestry	Specialist Communication & Public Affairs
2	Agriculture and forestry	Corporate Relations Manager Europe
3	Energy and utilities	Manager public affairs
4	Agriculture and forestry	Head business sustainability
5	Technology and services	Manager sustainability

Table 1

3 Results

In this thesis section the data will be analysed and based on this analysis the results will be established. Firstly, the database will be generally explored and its findings will be described. Followed by the semi-structured interviews which will be analysed to the answer the research question of this thesis.

3.1 Database

The database consists of 100 companies operating in 10 different sectors (see *Methodology* p. 14). The database was conducted to get a better understanding of CSR reporting in different sectors.

As observable from Figure 1 below, there are multiple types of collected reports. Most of the reports started very closely in 2002, but they started to differentiate throughout the years. When looking at the graphs an ascending pattern can be observed from all reports, meaning that more and more companies started publishing reports relating to CSR. This is in line with the conclusion by Aguinis & Glavas (2012) that companies started to engage more in CSR over the years. While annual reporting seems to be the most popular method of reporting, publishing a sustainability- or integrated report seems to be gaining popularity amongst companies, while separate C(S)R reporting seems to be declining since 2016. This can be explained by the conclusion of Crane et al. (2019) that companies introduced and encourage the concept of CSR within the company instead of CSR activities next to their profit-making motives.

Timeline and Amount of Report Types

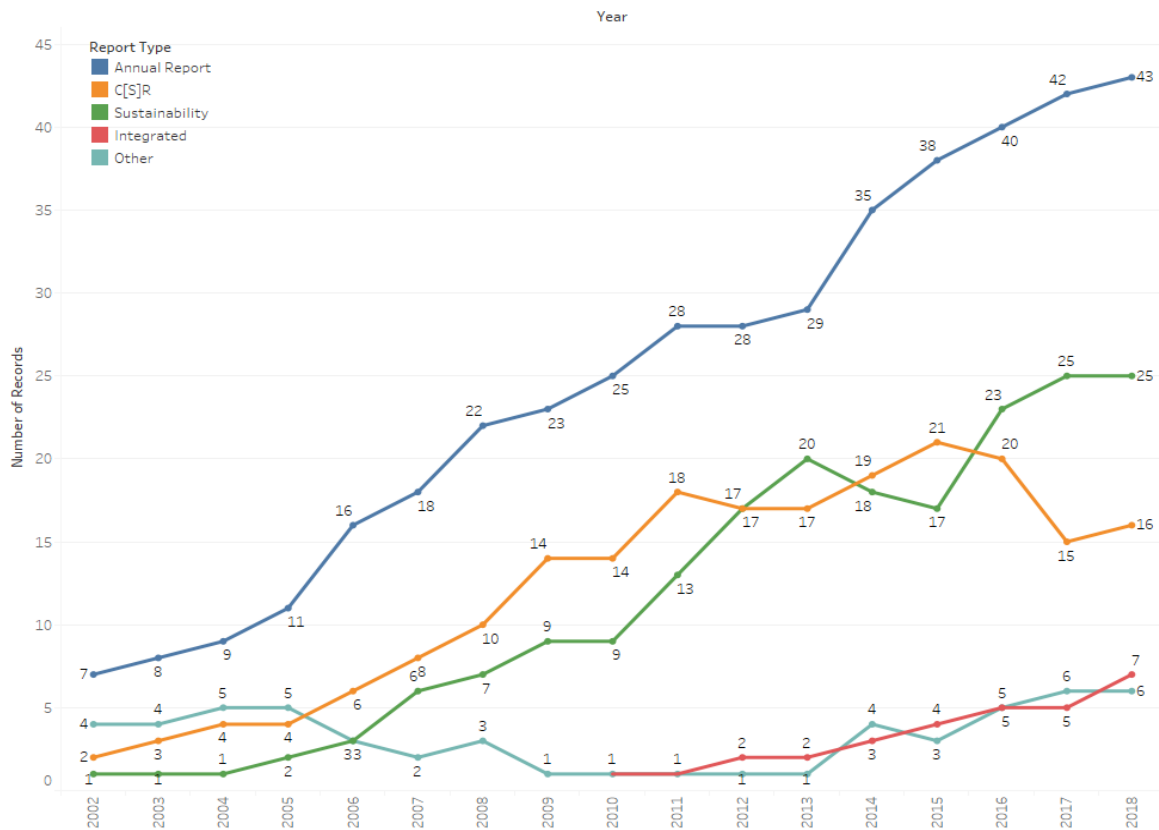


Figure 1 - Timeline and Amount of Report Types

Figure 2 shows the overall amount of companies that published a report from 2002–2018. The bars are multi coloured highlighting the different types of reporting. From the 100 companies, only 15 companies published CSR-related reports in 2002, which slowly increased for 5 years. Along with the graph of Figure 1 it is noteworthy that since 2005, a steeper increase can be noticed (especially in cases of annual reporting). The breaking point that highlights the CSR-related reporting crossing the amount of 50% of the companies publishing such reports was in 2011. These results are in line with the Aguinis & Glavas (2012) who stated that companies started to engage more in CSR over the years.

Number and Types of Reports

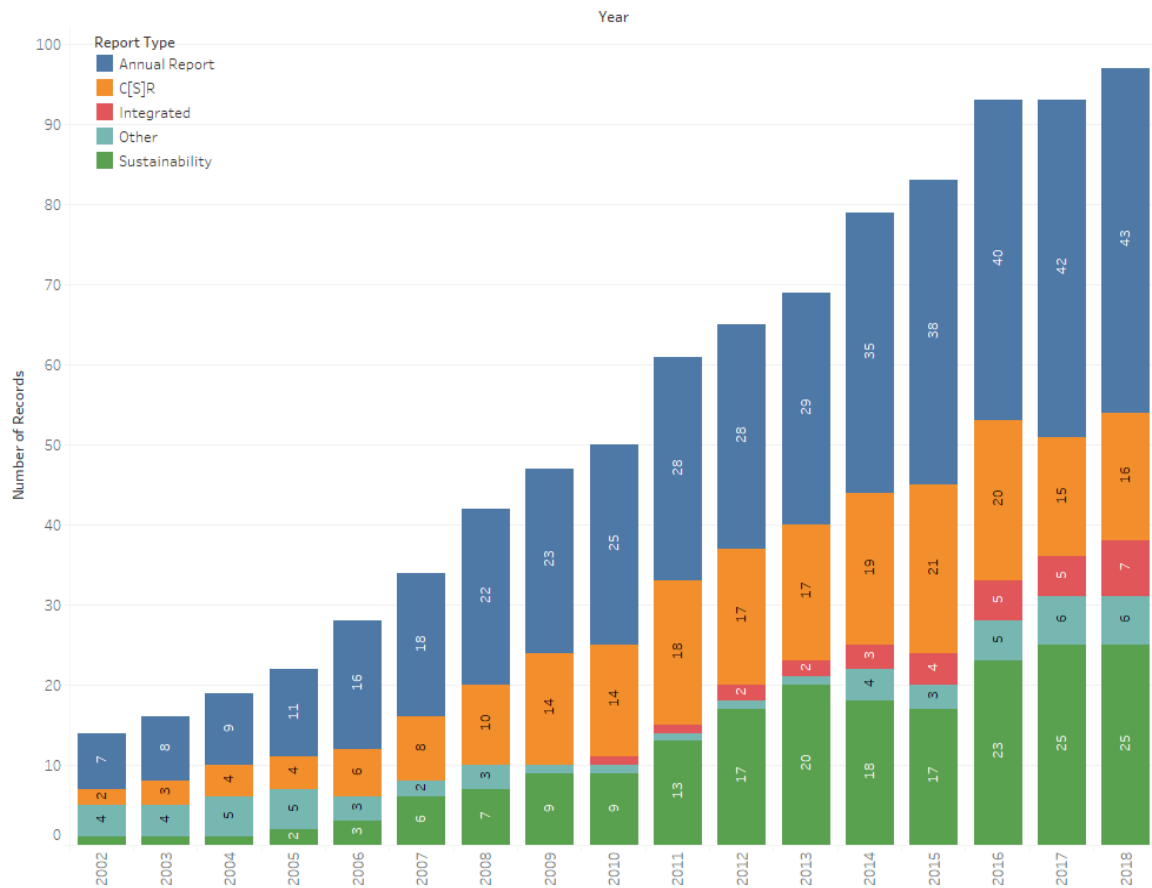


Figure 2 - Number and types of Reports

Although the figure showed a clear increase in CSR reporting over the years, it fails to show anything about employee participation in CSR activities. Koch et al. (2019) concluded that employee participation in CSR activities lead to more perceived benefits from the CSR programs, it is still unclear to what extent employees actually engaged in CSR programs. Therefore, we focused the investigation onto this missing element by analyzing companies reports.

3.1.1 Analyzing Companies Reports

In appendix C a table was constructed where the CSR/CR/other reports (referred to as CSR reports) from 2018 were reviewed.

During the review process special focus was given to sections where the term 'employee' was mentioned, or which sections were clearly related to employees and engagement with communities. The reviews of CSR reports of the 100 companies, which employed open-coding, generated the following 11 topics:

1. HR-Related topics

2. Employee support/development/training
3. Employee wellbeing/health
4. Safety
5. Collective labour agreement
6. Employee participation/engagement
7. Codes of conduct/ethics/human rights/ diversity
8. Foundations/sponsoring
9. Organizational/financial reporting
10. Public engagement/local community support
11. UN's Societal Development goals (SDG)/climate/environment/sustainability topics

Wherever in Appendix C there is a green box, the topic exists, where there is a red box, the topic is not mentioned.

When analysing the table according to the 11 criteria and counting the number of times a certain criterion is mentioned we see the following results in descending order.

1. Codes of conduct/ethics/human rights/ diversity (mentioned by 69/100 companies)
2. Organizational/financial reporting (mentioned by 61/100 companies)
3. HR-related topics (mentioned by 60/100 companies)
4. Employee support/development/training (mentioned by 52/100 companies)
5. UN's SDG/climate/environment/sustainability topics (mentioned by 50/100 companies)
6. Safety (mentioned by 48/100 companies)
7. Employee wellbeing/health (mentioned by 47/100 companies)
8. Public engagement/local support (mentioned by 36/100 companies)
9. Employee participation/engagement (mentioned by 33/100 companies)
10. Collective labour agreement (mentioned by 20/100 companies)
11. Foundations/sponsoring (mentioned by 10/100 companies)

These findings do not come as a surprise when referring to the literature research. When taking a look at the multi-layered pyramid concept proposed by Carroll (1991) Economic and legal responsibilities respectively are the first priorities of a company. Codes of conduct/ethics/human rights/diversity and organizational/financial reporting respectively are most frequently mentioned in companies CSR reports. This is in line with the proposed multi layered pyramid concept. This is also supported by the statement of McWilliams & Siegel (2001) that it is expected from companies to act responsible (ethics) and ethical responsibility described by Crane et al (2019). In the literature participating in CSR activities was also described as a business motive by Banerjee (2008) and Friedmans (1970) to assist in justifying unethical behaviour and

is carried out from a self-interest intentions and that it should be listed as profit maximization framed under CSR. Since this is also confirmed by the multi-layered pyramid concept it is not surprising that Organizational/financial reporting is mentioned in 61/100 reports.

When taking a look at the multi-layered pyramid concept proposed by Carroll (1991) we see that philanthropic responsibility is located at the top. In short, philanthropic responsibility refers to having respect and love for fellow people. With respect and love doing good and improve the quality of life for the people around oneself. This could extend to committing to local charity work, sponsoring, or providing guest lectures (Crane et al., 2019). Since this topic is located at the top of the pyramid it means it is last satisfied. Therefore, it is not remarkable finding that Public engagement/local support (36/100) and foundations/sponsoring (10/100) are not often mentioned in CSR reports.

De Roek et al. (2014) stated that employees increasingly expressed their expectations towards their companies' demonstration of responsibility. Koch et al. (2019) added that, therefore, it is not strange that companies include internal activities in their CSR programs, where employees can voluntarily participate or influence. However, Vlachos et al. (2013) mentioned that employees often only participate in these internal activities because they believe that it will make them feel good about themselves. Taking these three studies into account one would expect that there is a lot of employee participation in the CSR reports, however therefore it is remarkable that this is not the case. Employee participation is only mentioned in 33/100 reports, meaning about 1 in 3 companies actually have their employees participate in CSR related activities.

3.2 Semi-structured interviews

The information gathered in the interviews will give a clearer understanding since it is much more in depth than questions gathered from CSR reports or the database. In the transcriptions of the interviews in the appendix the quotes which are used for the analysis are marked yellow. The quotes will be compared with statements made by the companies in their CSR reports. The companies are numbered in Table 1 from 1–5 and will be referred to according to these numbers. Finally, approximately 89 quotes were used which are linked to employee involvement in CSR programmes.

In order to obtain results from the interview analysis, the qualitative data-analysis software Atlas.ti³ was used. While employing the method of open-coding employed, with reiterative abstraction reviews of the selected code names, 8 main and re-

³ <https://atlasti.com/>

occurring themes were identified. These themes were then deemed as the most relevant for the perspective of employee-focused review:

- Internal goal
- Social motives
- Responsibility
- Business Motives
- Negative
- Aspiration
- Reporting
- Sustainability
- Employee
- CSR Reports

The interview snippets from the respective interviewees are categorised under the following subheadings that follow the 8 main and re-occurring themes.

INTERNAL GOAL

Few companies were successful in implementing CSR-related goals as part of their internal business goals which include CSR. The following quotes from the interviewees reflect these internal goals that are based on CSR principles in a company.

“Acceptance from society is not the goal of our CSR program. We have a CSR program because that is our responsibility as a company,”(Company 1)

“So, it’s not that we have to publish a CSR report to sell our products” (Company 1)

“sustainability is self-evident for us, and it’s in our genes.” (Company 1)

“you keep mentioning the CSR program, but we don’t have a separate CSR program since it’s integrated in everything we do.” (Company 1)

“We also ask employees to sign the business objectives where CSR is included.”
(Company 1)

“Yes, I believe we will improve here. Mostly in the regular business processes (what consist mostly of communication) which also include sustainability, since this is more impactful than a small achievement message from the communication department. When sustainability is included in our goals, you can no longer sit on the sidelines, but you have to get involved.” (Company 4)

“We announced last October that we will invest €2 billion in the coming 5 years into sustainable solutions. So currently we are looking at new opportunities where to allocate these investments.” (Company 4)

“It is not necessarily designed to create acceptance in culture. but more established for doing better with our company” (Company 5)

“This was also from internal pressure” (Company 5)

“As of now it is integrated in every part of the business. For example, when a new product is produced, there are already CR initiatives involved. Everyone is aware, even the catering is aware of our CR.” (Company 5)

The interviewees confirmed that some companies have embedded CSR as an internal goal, which is in accordance with the findings of Weber (2008) CSR tends to have a positive effect on the company’s image, reputation and it also positively affects employee motivation.

However, it may be derived from these results that companies are (at least some and partially) incorporating certain elements of CSR not exclusively for societal reasons, but for their own benefit. Some interviewees highlighted strong internal motivation of CSR principle compliance, others admitted external pressures and pressures stemming from competition and client preferences. There are also cases when the pressure for CSR compliance came from within the company, precisely from the employees instead of the management.

SOCIAL MOTIVES

The following quotes from the interviews highlight that companies use CSR reports for social purposes, influence, or pressure.

“We have a CSR program because that is our responsibility as a company, and also because it is expected from society.” (Company 1)

“it is something we have to do for society. We feel like since everyone is part of society everyone should contribute to society” (Company 1)

“Society puts more and more pressure on our retailers to be more transparent, and since the retailers buy our seeds, this pressure is also put on us.” (Company 1)

“We have always been a responsible company but since society and retail could not always see this, and thought we were not active on the CSR front, we decided to publish such a report.” (Company 1)

“We noticed that society and our employees have more desire to do things right. Therefore, I expect that it will improve, however I'm not sure how.” (Company 2)

“Yes, first we were doing mostly sustainable recycling. But since 2 years, we yearly have 1 week where employees can spend their working time doing volunteering work” (Company 2)

“This is because we wanted to do something for the environment and social aid”
(Company 2)

“Often, it’s about the three P’s: People, planet and profit. But we believe that people and planet are the most important.” (Company 3)

“We are active in society, meaning, we can only survive if we also contribute to society.”
(Company 3)

“We want to do good for society” (Company 3)

“The core of our business should be in line with what society wants. But this is quite a challenge” (Company 4)

“It was something that was mandatory for us to publish, because otherwise, we would be limited as a company since our social license to sell was getting smaller.”
(Company 4)

“It is not necessarily designed to create acceptance in culture.” (Company 5)

“The First CR program was published in 2005, the focus was more on the social aspect.”
(Company 5)

“What will improve more is the engagement in the social part of it.” (Company 5)

“Yes, once a year we have a company employee-volunteering day together.” (Company 5)

From the interviewee quotes it is pertinent that strong societal pressures push companies into CSR. In addition, also companies themselves, and, in particular, their employees want to do things right, which results then in CSR implementation and compliance. All companies perceive a pressure by society and from their clients. These results are confirming the findings of Crane et al. (2018), who argue that it is much more expected that businesses do, in fact, have responsibilities to the environment and society.

Companies and their representatives seem to be well aware of the fact that their role in societies is not linear and one-directional, that their existence is dependent on the quality of interaction with their active and potential clients, and the communication between them and the society is relational. This recognition highlights the growing awareness of responsibility by the employees.

However, in some cases there is a certain hesitance of how this CSR compliance is effective, or interviewees wonder how successful are their measures of implementation in the future.

RESPONSIBILITY

The aforementioned sentiments towards growing responsibility are explicitly or implicitly articulated in the interviewee quotes listed below. These quotes emphasise principles and approaches aligned with active CSR engagement.

“we have a CSR program because that is our responsibility as a company” (Company 1)

“it is something we have to do for society. We feel like since everyone is part of society everyone should contribute to society” (Company 1)

“We have always been a responsible company but since society and retail could not always see this, and thought we were not active on the CSR front, we decided to publish such a report.” (Company 1)

“Firstly, we have responsibility towards our employees. We have 3500 employees, and our primary goal is to give a healthy, nice and sustainability working environment to our employees.

Next to our employees we also want to take responsibility for the planet that we live on” (Company 1)

“we also want to take responsibility for the planet that we live on” (Company 1)

“is our responsibility as a company to take care of this waste streams by recycling.” (Company 2)

“If we don’t have enough license to operate we get in the danger zone.” (Company 3)

“Yes, locally there are small scale activities where we are active.” (Company 3)

“What we actually want to do is feed the world while not destroying the it.” (Company 4)

“making the most of digital technology to be a responsible person when it comes to our products, sustainability and empowering people to use our product safely.” (Company 5)

These quotes clearly highlight that companies dedicate a lot of effort to reflect and articulate responsibility in their business practices. This usually happens through engagement in CSR practices. These findings are also mentioned by Crane et al. (2018) as well as with Crane et al. (2019), where this approach is described as ‘ethical responsibility.’

However, as the concept of responsibility is multi-faceted, the understanding and practical implications of responsibility is divergent. Sometimes this responsibility is linked with questions of product and employee safety, avoidance of dangers (that might also harm the reputation of companies), issues of sustainability and future of the planet, or generally provision of something useful for the society.

BUSINESS MOTIVES

Companies, naturally, do not ignore the positive side-effects that the compliance with CSR principles bring about. The quotes from interviewees highlight some explicit or implicit business motives associated with CSR.

“The fact that it boosts our image, that is of course a nice bonus, but that it helps the company businesswise is the biggest motive” (Company 2)

“The other commodity is an essential substance for human life, and it is a scarce commodity. Therefore recycling for this commodity is essential for our business long term.” (Company 2)

“It was namely to give direction for the future. It is quite funny, since when we started with CR reporting, sustainability was more kind of like a fashion word for companies. But, later on, we decided to use sustainability in our business strategy and turn it into a profitable practice for the company.” (Company 2)

“Since we don’t get subsidized, the initiatives we do come from a business incentive. Therefore, I think, it’s a good thing that the CR things we do are also economically sustainable.” (Company 2)

‘Often it’s about the 3 P’s: People, planet and profit.’ (Company 3)

“We are active in society, meaning we can only survive if we also contribute to society. If we don’t have enough license to operate we get in the danger zone. We want to do good for society, climate, environment and our own stakeholders, in combination with doing good for our business.” (Company 3)

“We are not a NGO organisation, our main purpose is to supply people with energy.” (Company 3)

“Sustainability turned into the core business within our company” (Company 4)

“What I do know is that it was originally part of the CR program, but it turned into core business.” (Company 4)

“Because we were for example using chemicals to protect the crops, leading to the death of bees, there was more and more external pressure to change. Therefore change was mandatory if we wanted to sustain our business long term.” (Company 4)

“It was something that was mandatory for us to publish, because otherwise, we would be limited as a company since our social license to sell was getting smaller.” (Company 4)

“We don’t have a sustainability program anymore, since it’s in the core of our business nowadays. The purpose here is to stay successful long term, and to achieve this, we have to excel at sustainable agriculture.” (Company 4)

“We have sustainability experts, but they mostly support the business in terms of how to make profit with operating sustainable” (Company 4)

“For example, we support growers with more biodiversity on their fields. Our employees can use working time and resources for these projects, but again it has to be linked to our business” (Company 4)

“It is not necessarily designed to create acceptance in culture. but more established for doing better with our company” (Company 5)

“I feel like CR program is a larger part of our business. Our CR program taken directly from our materiality, investors, employees, customers. it's more embedded in the company in every level.” (Company 5)

Business motives for engaging in CSR is something which is reoccurring in most of the screened companies. Sometimes these business motives are regarded as a positive side-effect, in other cases these motives are still crucial for the implementation of CSR compliance. These findings are in line with the statements of Banerjee (2008) and Friedmans (1970), who state that CSR assists in justifying unethical behavior and is carried out from a self-interest intentions and that it should be listed as profit maximization framed under CSR.

However, as the answers of the interviewees suggest, there are multiple layers for these business model benefits. Some businesses appear to implement CSR compliance with clearly ethical motives, and they expect positive side-effects on the business side as well. Other businesses feel the pressure of the market, clients, or competition that incentivise the CSR compliance. Even in such cases the companies during the timeline of their operation internalise these CSR principles and recognise their true ethical nature (e.g. Company 2). Others also emphasise that businesses must also operate in an economically sustainable way, and CSR is a useful tool in achieving this goal.

NEGATIVE PERCEPTIONS

Some of the interviewees also expressed their negative associations or doubts about elements of work linked with CSR (e.g. reporting, communication, implementation), listed in the following quotes.

“We deliberately decided to not make a report, because in a report you have to steer towards KPI’s.” (company 1)

“It is important to keep in mind that there’s always room for improvement. Currently we are already doing a lot, but we can always improve” (company 1)

“The CR report we published in the past, no one read that, since it was 200 something pages” (company 2)

“Back in 2009 it wasn’t communicated, at first almost no one was aware of our CR policy.” (Company 2)

“This was often a joke within the company, since it’s a report about sustainability but back in the days we printed this report thousands of times which is not sustainable at all” (Company 2)

“I believe it’s very important to use these communication channels since I believe that no one reads our CR report.” (Company 3)

“Our CR report definitely not more than once a year, since no one reads this report.” (Company 3)

“We could improve in terms of the visibility of the report, however, not in its current form since it has way too much text.” (Company 3)

These quotes highlight that companies and their employees also have some negative associations with CSR. As can be understood from the quote from Company 1, CSR never ends, enough is never enough. Also, companies believe that their CSR report is not read by a lot of people, and therefore it’s not necessary to publish it in the form of extensive and printed reports. They reflect on the first operationalization of CSR reporting and are already engaged with the next, more meaningful level of CSR compliance and implementation.

ASPIRATIONS

The reflection about the new operationalization and compliance of CSR is then reflected in the aspirations of companies and their employees regarding CSR goals in the future, represented by the quotes below.

“The CSR report that is available online is actually not really a report but more an inspirational document” (Company 1)

“Although regarding the improvement, I already see improvement since colleges find the topic CSR very important. So, therefore, I believe that the communication will only improve.” (Company 1)

“I think it would be a good step that employees can suggest certain changes regarding the CR policy” (Company 2)

“In an ideal world, the head of CR would also be in the board where he/she could lead the initiatives, instead of having a reporting function” (Company 2)

“I believe that the recycling program will increase significantly.” (Company 2)

“It would be possible to have highlights of the report and make those more visible.”
(Company 4)

“I think we are always trying to find ways to incorporate sustainability efforts in more parts of the business. And see how we can improve what our current sustainability efforts.” (Company 5)

Concluding from the quotes, lessons have been learnt by some companies to alter their CSR reporting methods (from printed to web-based presentation of CSR activities). Some of the companies are also more open to employee engagement and initiatives based on the feedback received from the interviewees. Overall, there is a positive attitude of bringing CSR activities to the next level clearly noticeable from the interviewees.

REPORTING

As the activity of CSR reporting has become one of the crucial elements of CSR compliance (as suggested by Figure 1) the following quotations from the interviewees highlight that companies do not interpret their CSR programs based on the criteria of delivering reports.

“Our company was already practicing CSR for 30 years, but this was never published as a report online.” (Company 1)

“The CSR report that is available online is actually not really a report but more an inspirational document.” (Company 1)

“We have always been a responsible company but since society and retail could not always see this, and thought we were not active on the CSR front, we decided to publish such a report.” (Company 1)

“[O]ur report is not really a report but more our look on CSR and a couple of examples.”
(Company 1)

“I wouldn't say there was external pressure” (Company 5)

“We started actively publishing our reports when we could measure our sustainability efforts.” (Company 5)

“We used to also print it, but we don't anymore” (Company 5)

Concluding from the quotes a picture of a much more active engagement in CSR activities emerge, with less emphasis on CSR reporting as a necessary bureaucratic activity. Some companies clearly opted for the release of a CSR report based on external pressure. McWilliams & Siegel (2001) already stated that it is expected from companies to act responsible which is also in line with the ethical responsibility described by Crane et al (2019). These insights are reflected also by the company representatives when they seek further meaningful implementation and activities of CSR programmes. Some companies also employ CSR as their presentation of long-term visions about the future and good cases.

SUSTAINABILITY

Companies and their employees found important questions of sustainability as one of the crucial aspects of CSR programmes. The following quotes represent the importance of the topic from the CSR perspective.

“[S]ustainability is self-evident for us, and it's in our genes.” (Company 1)

“The other commodity is an essential substance for human life, and it is a scarce commodity. Therefore recycling for this commodity is essential for our business long term.” (Company 2)

“It was namely to give direction for the future. It is quite funny, since when we started with CR reporting, sustainability was more kind of like a fashion word for companies. But later on, we decided to use sustainability in our business strategy and turn it into a profitable practice for the company.” (Company 2)

“Yes, first we were doing mostly sustainable recycling. But since 2 years, we yearly have 1 week where employees can spend their working time doing volunteering work” (Company 2)

“This is because we wanted to do something for the environment and social aid” (Company 2)

“Currently all our fabrics run on green energy, this is something which has changed recently. Also, the recycling will get bigger as I just mentioned.” (Company 2)

“To an extent, yes. But sustainability is nothing new, not at all. Sustainability existed for years, but since a couple of years it has been getting more and more attention, which is a good thing I would say.” (Company 3)

“For us as a company, it is something very important, since sustainability goes hand in hand with affordability.” (Company 3)

“We're not really planning on extending our sustainability program, but more improving what we're currently doing” (Company 3)

“Sustainability turned into the core business within our company” (Company 4)

“we will try to reduce our carbon footprint, we’re already working on this, but want to increase reduction more and more in the future.” (Company 3)

“Sustainability is something that we want to move towards as a business practice” (Company 4)

“What we actually want to do is feed the world while not destroying the it.” (Company 4)

“We don’t have a sustainability program anymore, since it’s in the core of our business nowadays.” (Company 4)

“Because sustainability is now in our core business you will find it in every communication channel possible, even our business plan contains sustainability.” (Company 4)

“We also launched a new platform where other people can send in ideas and initiatives, for example helping in cleaning up local waste” (company 4)

“We are transforming towards including sustainability fully in our core program. Our goal is that 100% of our activities contribute to sustainability, so we want to work towards this goal in the coming years.” (Company 4)

“We announced last October that we will invest \$2 billion in the coming 5 years into sustainable solutions. So currently we are looking at new opportunities where to allocate these investments.” (Company 4)

“Our employees [they] wanted to make our products more sustainable, so they pushed the sustainability.” (Company 5)

“Because our sustainability efforts are more from inside the company [this] is also the reason [why] we do not excel at external communication.” (Company 5)

“We started actively publishing our reports when we could measure our sustainability efforts.” (Company 5)

“We used to also print it, but we don't anymore” (Company 5)

“I think we are always trying to find ways to incorporate sustainability efforts in more parts of the business. And see how we can improve what our current sustainability efforts.” (Company 5)

“Last year we had a major change. We sold a huge part of our business, this reduced our footprint a lot and we believe it will stay the same for some years.

All companies do engage in CSR through sustainability-related topics this engagement in sustainability is continuously increasing according the interviewees. Some companies engage in sustainability due to economic reasons, while other companies clearly aim at reduction of climate footprints and act in favour of sustainability due to long-term goals and feeling responsible for the planet. The former goal is in accordance with the conclusions of Porter & van der Linde (1995).

However, the economic incentive is not the only and exclusive one. From the responses is noticeable the increasing employee engagement, feedback loops with clients, and long-term thinking in setting sustainability goals within the company. Nevertheless, these goals are usually set inside the companies, and little engagement is made with other stakeholder representatives outside of the business, according to the interviewees.

EMPLOYEES

Employees engagement plays a huge part in companies CSR activities. The following quotes represent the importance of employees from the CSR perspective:

“Firstly, we have responsibility towards our employees. We have 3500 employees, and our primary goal is to give a healthy, nice and sustainability working environment to our employees.” (Company 1)

“Within the company we make use of intranet where we monthly discuss a CSR point, sometimes we also do this extern if it refers to external people as well.”
(Company 1)

“I already see improvement since colleges find the topic CSR very important.” (Company 1)

“No, it’s something we expect from every individual employee.” (Company 1)

“All of our fabrics have ‘plant meetings’ once in a while where we update the staff on the new policies (once per quarter). moreover, once a year when a new report is published, we highlight and summarize certain things which we communicate to our employees. Also, when the website is updated, we communicate to our employees that the CR website is updated.” (Company 2)

“We noticed that society and our employees have more desire to do things right. Therefore, I expect that it will improve, however I'm not sure how.” (Company 2)

“I think it would be a good step that employees can suggest certain changes regarding the CR policy” (Company 2)

“Back in 2009 it wasn’t communicated, at first almost no one was aware of our CR policy.”
(Company 2)

“I think it would be a good step that employees can suggest certain changes regarding the CR policy” (Company 2)

“The average employee in our company does their job, and we as a company try to make sure that they do their job more and more sustainable. Meaning: more respect for human rights, other cultures, safety and sexes.” (Company 3)

“No, we did not communicate that our sustainability report was available on internet this with our employees. However, what we did was share this report on our communication platform intranet.” (Company 3)

“Yes, locally there are small scale activities where we are active (more regarding charities). Also, employees can ask for a certain budget for personal volunteering goals that needs funding.” (Company 3)

“Because sustainability is now in our core business you will find it in every communication channel possible, even our business plan contains sustainability. We also try to communicate which milestones we want to reach regarding sustainability, we communicate this in newsletters, intranet video etc. I believe it's very important to use these communication channels since I believe that no one reads our CR report. We also launched a new platform where other people can send in ideas and initiatives, for example helping in cleaning up local waste.” (Company 4)

“[B]ut the new platform that we just launched could use more updates. As of now this platform is only for company employees, but I would plead for this platform to be available for everyone. This platform also includes a map where you can see sustainability activities from our company.” (Company 4)

“We also launched a new platform where other people can send in ideas and initiatives, for example helping in cleaning up local waste” (company 4)

“We had a colleague who knew someone who was working on the safety technology and this person actually kicked off this effort. So, I would say, it was more an internal push.” (Company 5)

“The first push to incorporate sustainability was in 2010, it came from few people that worked in the project team. They wanted to make our products more sustainable, so they pushed the sustainability.” (Company 5)

“We try to communicate the main stories that happened, blog updates and beyond that we have internal communication internet. All our smaller companies have a similar internal communication where they post interesting CR activities.” (Company 5)

“Everyone is aware, even the catering is aware of our CR.” (Company 5)

“What will improve more is the engagement in the social part of it. We have more millennial employees that actually interested in doing something social for the business.” (Company 5)

“Once a month all CR department have a meeting to discuss all our finding.” (Company 5)

“Yes, once a year we have a company employee-volunteering day together.” (Company 5)

These quotes highlight that all of the 5 interviewed companies are engaging their employees more and more in their CSR activities. As can be understood from company 1 employees find the topic CSR very important, and company 2 is even suggesting that employees need to be involved in the CSR policy. This is in line with statements made by De Roek et al. (2014) that employees increasingly expressed their expectations towards their company's demonstration of responsibility. Also, Koch et al. (2019) found that employees perceived a large variety of benefits from participating in companies' CSR activities. Therefore, it is not strange that employees are getting more involved in the CSR activities.

Although we can conclude from the literature and interviews that companies are engaging their employees more and more in their CSR activities, this cannot be concluded from their CSR reports. In none of the 5 interviewed companies employee participation nor examples of employee participation was mentioned.

CSR REPORTS

The company representatives were asked also about their respective CSR reporting practices:

“So, it's not that we have to publish a CSR report to sell our products” (Company 1)

“Our company was already practicing CSR for 30 years, but this was never published as a report online.” (Company 1)

“[Y]ou keep mentioning the CSR program, but we don't have a separate CSR program since it's integrated in everything we do.” (Company 1)

“Every manager have to follow a business ethics course where CSR is also incorporated” (Company 1)

“Within the company we make use of intranet where we monthly discuss a CSR point, sometimes we also do this extern if it refers to external people as well.” (Company 1)

“I think we started because of external pressure since it is expected from big companies.” (Company 2)

“Back in 2009 it wasn't communicated, at first almost no one was aware of our CR policy.” (Company 2)

“To an extent, yes. But sustainability is nothing new, not at all. Sustainability existed for years, but since a couple of years it has been getting more and more attention, which is a good thing I would say.” (Company 3)

“As mentioned in the previous answer, not a huge report, but something smaller, more accessible.” (Company 3)

“We are active in society, meaning we can only survive if we also contribute to society. If we don't have enough license to operate we get in the danger zone. We want to do good for society, climate, environment and our own stakeholders, in combination with doing good for our business.” (Company 3)

“We're not really planning on extending our sustainability program, but more improving what we're currently doing” (Company 3)

“What I do know is that it was originally part of the CR program, but it turned into core business.” (Company 4)

“To be honest, this was due to external pressure, because it was costing us business” (Company 4)

“We don't have a sustainability program anymore, since it's in the core of our business nowadays.” (Company 4)

“I feel like CR program is a larger part of our business. Our CR program taken directly from our materiality, investors, employees, customers. it's more embedded in the company in every level.” (Company 5)

“We started actively publishing our reports when we could measure our sustainability efforts. This was also from internal pressure. Because our sustainability efforts are more from inside the company is also the reason we do not excel at external communication.” (Company 5)

“Our CR program is designed to capture the whole business in two areas: 1) how can we use digital technology to solve problems in everyday society. 2) making the most of digital technology to be a responsible person when it comes to our products, sustainability and empowering people to use our product safely.” (Company 5)

“We try to communicate the main stories that happened, blog updates and beyond that we have internal communication internet. All our smaller companies have a similar internal communication where they post interesting CR activities.” (Company 5)

“As of now it is integrated in every part of the business. For example, when a new product is produced, there are already CR initiatives involved. Everyone is aware, even the catering is aware of our CR.” (Company 5)

These quotes highlight that CSR is becoming a more important aspect of companies' daily activities, but that in most cases it's driven by external pressure. As can be understood from company 1 and 4 CSR is something which is incorporated in everything they do, and the report is just to showcase what that is to the public. Company 2 and 4 confirm that they started engaging in CSR because of external pressure and company 3 started engaging in CSR to increase their 'license to operate', meaning they are leveraging CSR to continue their business practices. These findings are in line with the statements of Banerjee (2008) and Friedmans (1970), who state that CSR assists in justifying unethical behaviour and is carried out from a self-interest intentions and that it should be listed as profit maximization framed under CSR.

While the interviews point to companies incorporating CSR elements for societal, own benefit or external pressure only company 5 addressed this in their Report. The other companies did not mention these incentives for engaging in CSR activities. Thus, companies making it seem like they are engaging freely CSR activities based on the CSR reports where in the interviewees it is clear that there are other factors involved. Therefore, we cannot conclude that statements made in the CSR reports are valid.

4 Discussion

The foundation of this research was based on a database of 100 large companies that operate in the Netherlands. The large companies were categorized by ten different sectors (Consumer packed goods, Financial services, Technology and services, Construction and real estate, Agriculture and forestry, Retailing, Transport and logistics, Energy and utilities, Automotives and chemicals), and per sector 10 different large organizations were thoroughly analyzed. The companies were chosen based on the following criteria: having more than €50 million annual revenue, having more than 250 employees and having a residence in the Netherlands. By analysing companies in ten different sectors the trends that were found in CSR reporting were not specific to one industry domain but were generalizable to others as well.

From these results two main conclusions can be drawn:

- a) Many companies repeat a somehow standardized set of topics, with data relevant only for the corporations themselves, or interpretable for shareholders and personnel specialising in HR and financial organization
- b) As observable in the overview Appendix C, only a fraction of companies specifically focus in their CSR reports on the actual impact their respective corporations make in local communities and on/with the employees

In line of the reviewed literature, we can conclude that the current work focuses on the process of CSR implementation within a company from the perspective of its development (visualized Figure 3). The status of CSR development is significant especially from the perspective of employees due to its level and nature of implementation. The diagram highlights the 3 corresponding stages of CSR status, with possible trajectories: CSR Definition, CSR development and CSR Integrity. These trajectories represent thoughtful and hollow approaches from the phase of CSR Definition by the company, through the phase of its development, towards successful or unsuccessful CSR implementation and achievement of CSR integrity.

If one wants to evaluate a company based on CSR development and especially from the perspective of employees, one should focus on these 3 phases. In the first phase a company attempts to define its CSR policy and establish its CSR image. By conducting this in an explicit way internally within the company the CSR image is then properly defined and reflected by their representatives, involving at least some of their employees. Otherwise, the company's CSR image is rather hollow, when it is defined due to external pressures, as suggested by two of the interviewees (interview 2 and 4)

While during the definition a CSR image is created, during the CSR integration the selected trajectory by the company is crucial for the further development of its CSR

policy and impact. If it involves active co-creation and involvement of employees, it fulfils the definition of proper CSR, especially its reference to *responsibility* in it. A thoughtful CSR integration represents responsibility to the world, communities, stakeholders in and out of the company. If the trajectory of CSR integration follows rather top-down approaches, 'managed' by managers, fulfilling prescribed bureaucratic requirements, its hollow implementation then follows exclusive corporate goals. Such a trajectory is rather utilitarian in the CSR implementation, which may focus on values important for the management, e.g. competitive advantage, corporate benefits, or exclusive emphasis on client-relationships. Such a hollow CSR integration may result from the poor integration quality, or it might have deeper roots in the form of lack of explicit and internalized CSR image definition, as noted above. The question why and in what way the hollow CSR integration and implementation is problematic is reflected by the fact that the ultimate goal of CSR is achieving integrity for the greater benefit of communities, without which any CSR is meaningless.

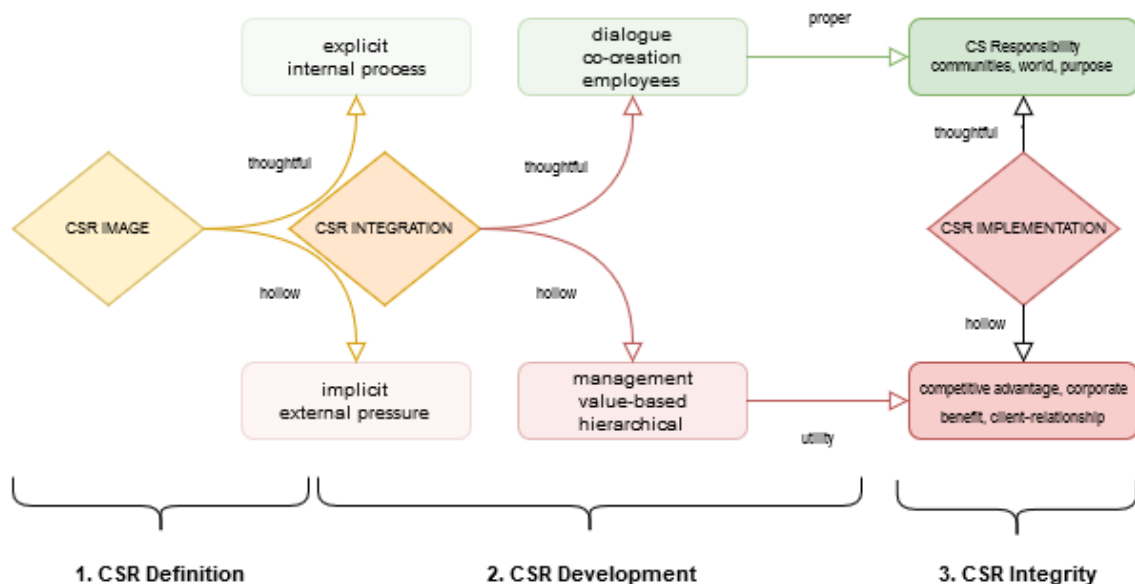


Figure 3 - Overview of CSR implementation in Companies

As the process of CSR image definition, its integration, and implementation in every phase heavily relies on employee involvement, we can conclude that without investing in CSR engagement within the company by their employees the whole endeavour of CSR integration remains hollow. Thoughtful CSR image definition, CSR integration, and CSR implementation is only achievable by the active involvement of its employees in every phase of this process, which poses high requirements in managing and cooperating with employees within a large company.

The lack of understanding of CSR image, or poor CSR integration by the employees represent rather the effect than the cause of the failure of engaging employees in CSR image definition from the beginning and/or internalizing this CSR image by those who joined the company later. Therefore, much greater importance should be paid to the actual process of CSR definition within the company, how and by whom the CSR image is being laid down, how much are the employees aware of the CSR image and its particular milestones. CSR reports should reflect on this process instead of HR- and finances-related topics, which are admittedly not read by many in any way. A greater and active involvement of employees in the CSR implementation process is also crucial, without which the companies do not fulfil their most abstract role: providing sustainable and long-term benefit to the societies they are part of.

We can conclude that this research lead to valuable insights how employees are involved in the CSR programmes of large business organizations. The picture in Dutch large companies varies and is difficult to assess from the annually produced CSR reports themselves. Only a fraction of CSR reports extend to implementation of CSR goals in communities and local municipalities (i.e. actual impact). In this regard the interviews paint a clearer picture with employee engagements on varying degrees. The evaluation of the CSR status and development of CSR programmes within the companies from the perspectives of employees themselves again demonstrate scattered approached towards CSR implementation.

The limitations of this thesis extend, firstly, to the limited number of interviews conducted with representatives of large Dutch companies. In order to further evaluate the usefulness of the proposed diagram, more interviews need to be conducted to derive generalizable results about companies reasons (internal/external) to engage in CSR.

Secondly, from the 5 companies interviewed, 3 out of 5 admitted that they started engaging in CSR because of external pressure, and implemented CSR to gain a competitive advantage. While the 2 other companies incorporated CSR in everything they do (internal process). However, only 1 company addressed their incentive for engaging in CSR in their report. Thus, companies appear to engage freely in CSR activities based on the CSR reports, while from the interviews it is clear that there are other factors involved. This need further attention in future research, with specific focus on the initial incentives and factors why companies engage with CSR at all. A more nuanced insight is needed on these incentives.

Furthermore, thirdly, contradictions emerged between the interviews and statements made in the CSR reports. Whilst all interviewees highlighted that their company employees were engaging in CSR activities, none of the CSR reports of the 5 interviewees mentioned explicitly employee participation in their reports, nor they provided examples of employee participation in their CSR reports. This highlights the

potential need to revise the diagram with a reflective element, which would enable the revision of CSR image based on (positive and negative) experiences from the CSR implementation process.

Since only organizations that classified as large were analyzed, the obtained results need to be evaluated also on cases of smaller organizations. Additional research should be conducted to further verify these results, whether they are generalizable for mid- and small-size organizations as well as other unmapped industry domains.

This research, furthermore, omitted the analysis based on similarities between companies in the same sector. This omission also provides the opportunity for further research, investigating CSR trends within the respective sector. Such an analysis could verify whether competitors engaging in CSR could represent a positive motive for other companies in the same sector to engage in more elaborate CSR activities.

Comparing the interview results with the review of literature, no remarkable finding were made. However, when comparing the database results regarding employee engagement with the literature review, it is noteworthy the discrepancy between the literature which suggests high employee engagement in CSR activities, while our own results showed the opposite. Therefore, it could be suggested that further research is needed for in-depth analysis between the findings of international research and the CSR practices made by Dutch multinational large corporations.

5 Conclusion

This Thesis was concluded to provide an answer to the question: What is the level and qualitative elements of employee involvement in organizations' CSR

programmes?” By conducting literature research, creating a database and conducting semi-structured interviews this question became possible to answer.

Based on the literature one would argue that companies would have employees participate in CSR activities, since multiple studies concluded that employee participation in CSR activities leads to numerous benefits (Vlachos et al. 2013; Slack et al. 2015; Bhattacharya et al. 2009; Koch et al. 2019). These assumptions were confirmed in the interviews conducted with 5 companies, where they all suggested high employee involvement in their CSR activities. However, after carefully analysing the database, it became clear that only about 1 in 3 of the 100 companies actually involve their employees in their organizations' CSR program and non of the interviewed companies mentioned employee participation in CSR activities. Therefore it can be concluded that statements made by the interviewees do not comply with what is stated in the CSR reports. This was again confirmed when 3 out of 5 interviewees stated that they engaged in CSR due to external pressure, however this was not mentioned in the CSR report. However, since only 5 interviews were conducted, further research is needed to confirm these assumptions.

The semi-structured interviews gave a more in-depth view of the organizations and on the qualitative elements of employee involvement in organizations CSR Programmes. After gathering 89 quotes from five semi-structured interviews, it became clear that all companies perceive a pressure by society and their clients to implement CSR into their company. Next, it became clear that the most companies implemented CSR mostly for business motive purposes and doing good is a positive side effect. Companies and their representatives seem to be well aware of the fact that their role in societies is not linear and one-directional, and their existence is dependent on the quality of interaction with their active and potential clients, and the communication between them and society is relational. This recognition highlights the growing awareness of responsibility by the employees. Moreover, companies also seem to be more and more open to employee engagement initiatives. Meaning that within the companies there seems to be increasing employee engagement. However when looking at the actual CSR reports of the companies contradictions were found, questioning the validity of the answers by the interviewees.

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Appendix

Company #	Business Sector	Interviewee Function
1	Agriculture and forestry	Specialist Communication & Public Affairs
2	Agriculture and forestry	Corporate Relations Manager Europe
3	Energy and utilities	Manager public affairs
4	Agriculture and forestry	Head business sustainability
5	Technology and services	Manager sustainability

Table 1 - Company overview

Contact method	amount (n)	Response	Declined interview request	Agreed to an interview
Direct Mail	47	3	1	2
Contact form	49	8	7	1
Live chat	4	4	4	0

Table 2 - First contact attempt

Contact method	amount (n)	Response	Declined interview request	Agreed to an interview
Direct Mail	44	3	1	2

Contact form	41	5	5	0
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Table 3 - Second contact attempt

Timeline and Amount of Report Types

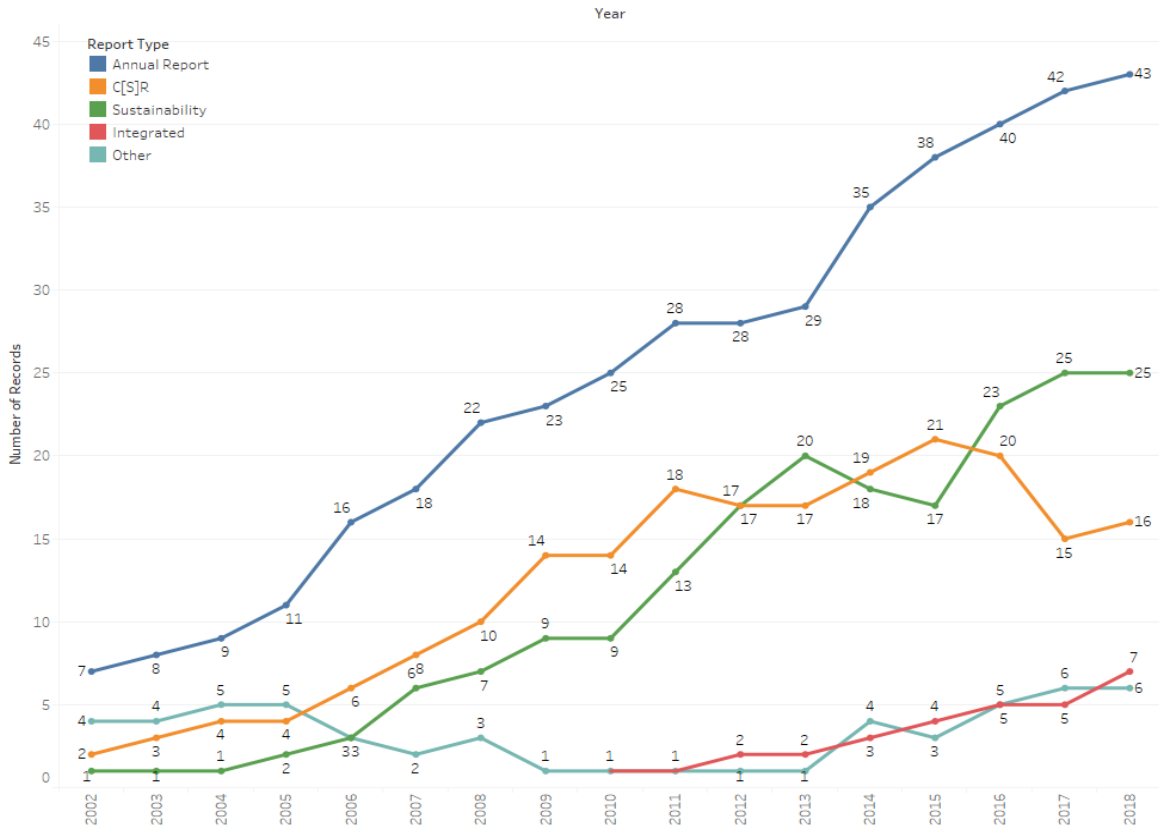


Figure 1 – Timeline and Amount of Report Types

Number and Types of Reports

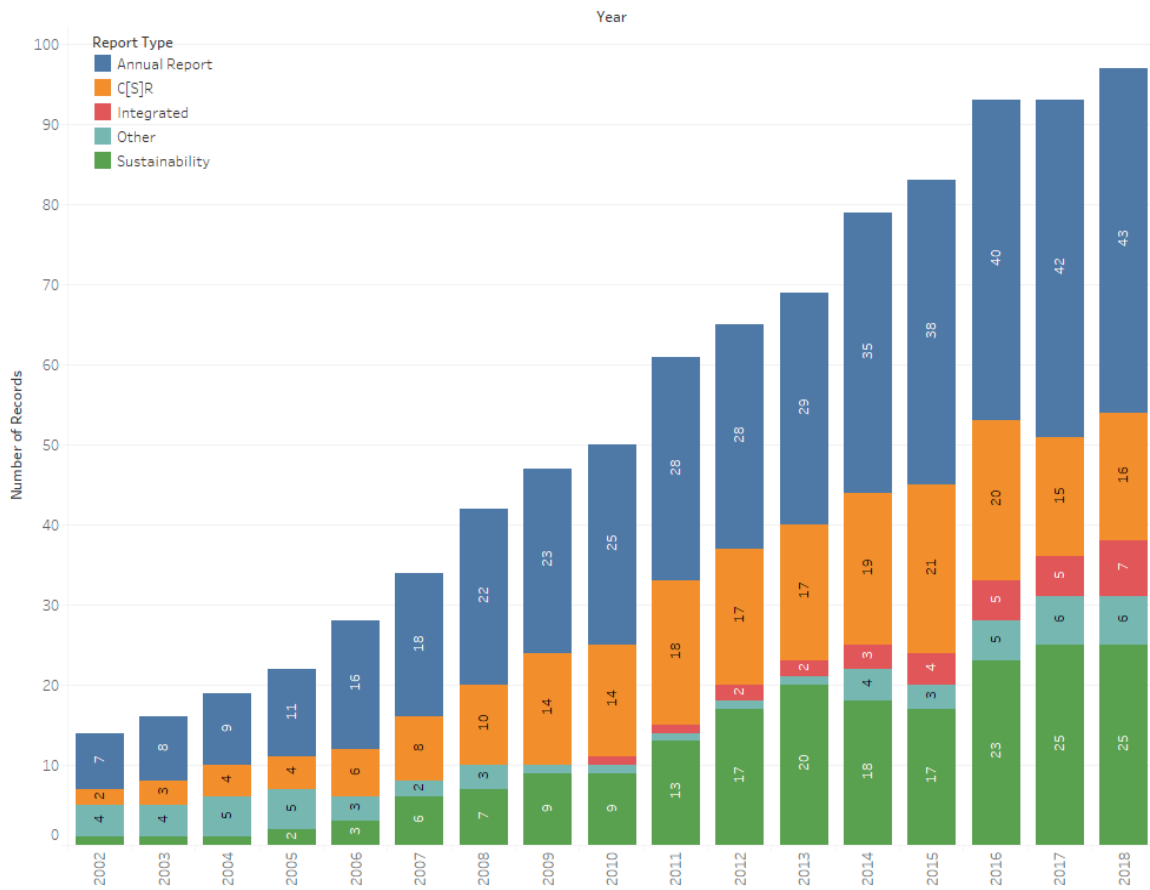


Figure 2 – Number and Types of Reports

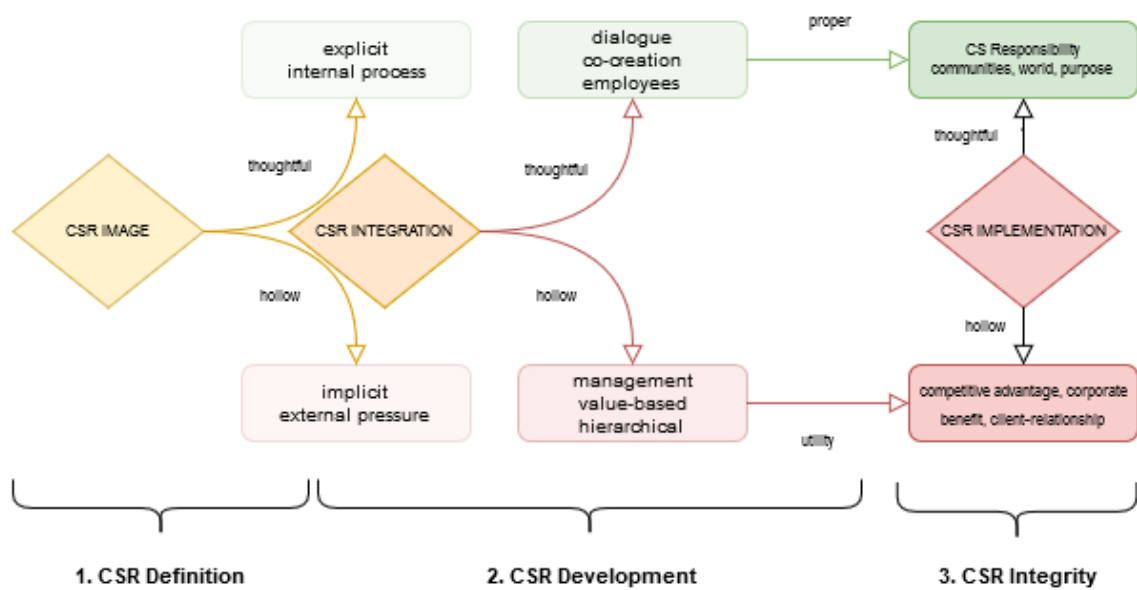
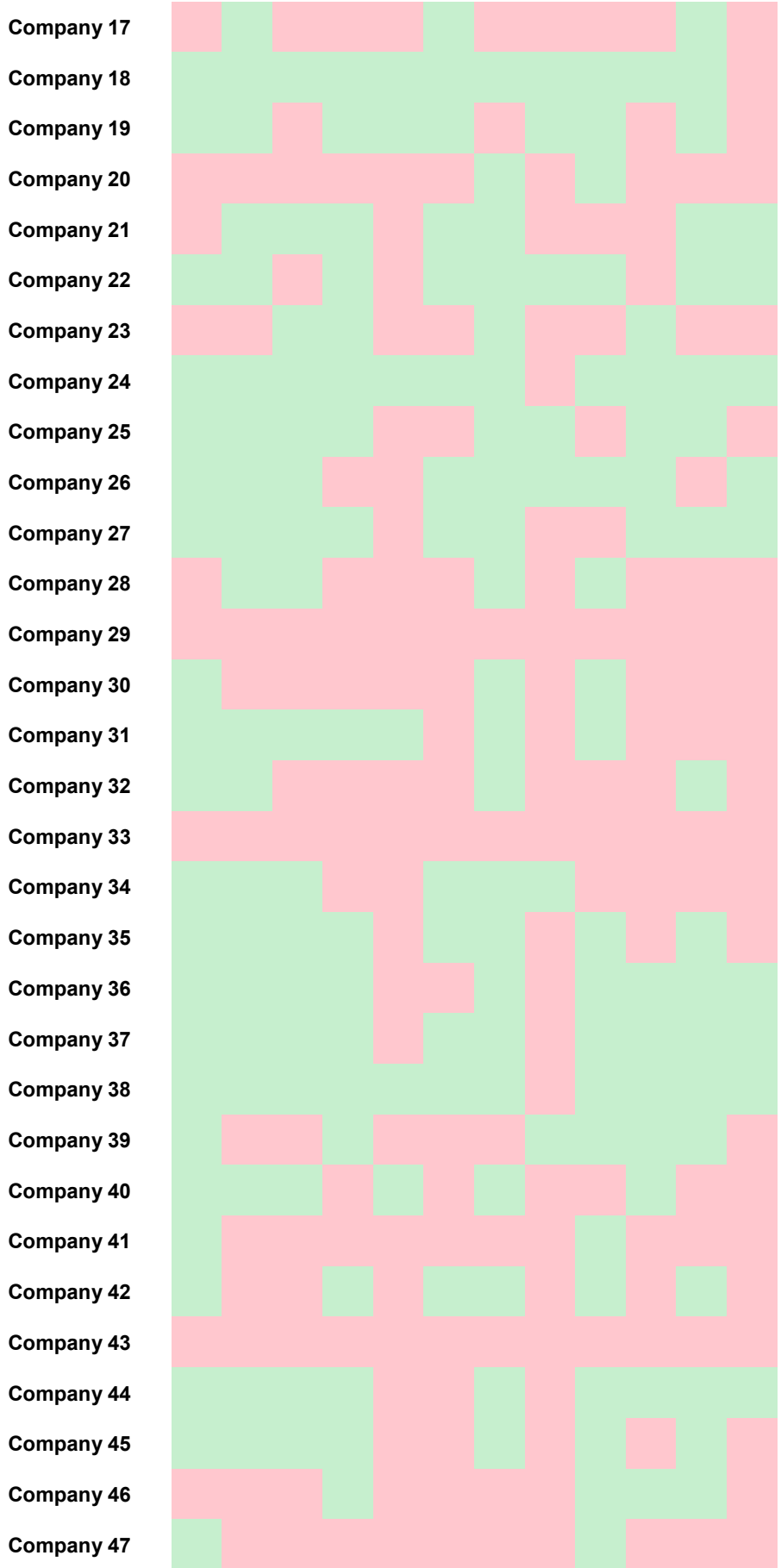
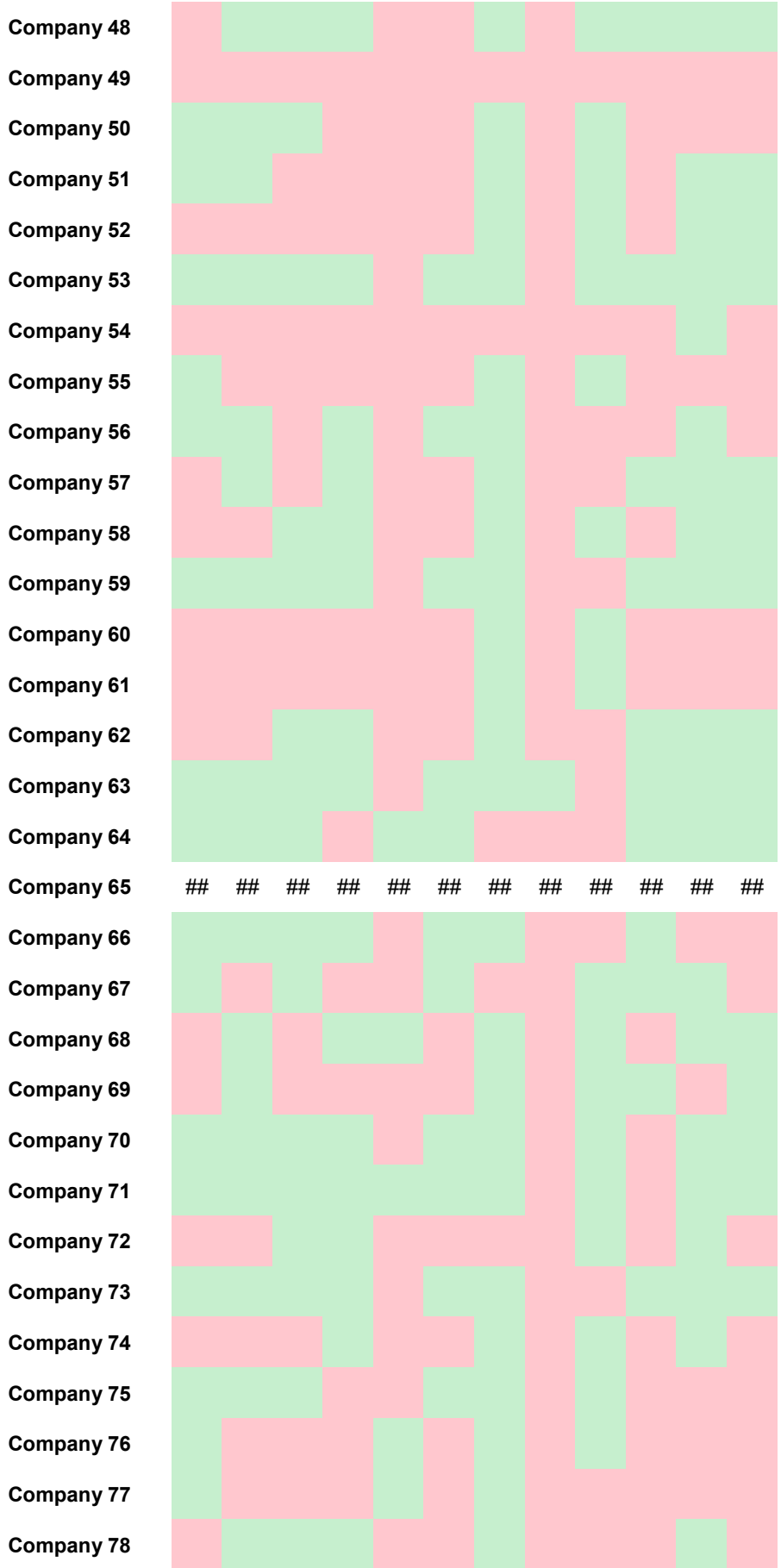


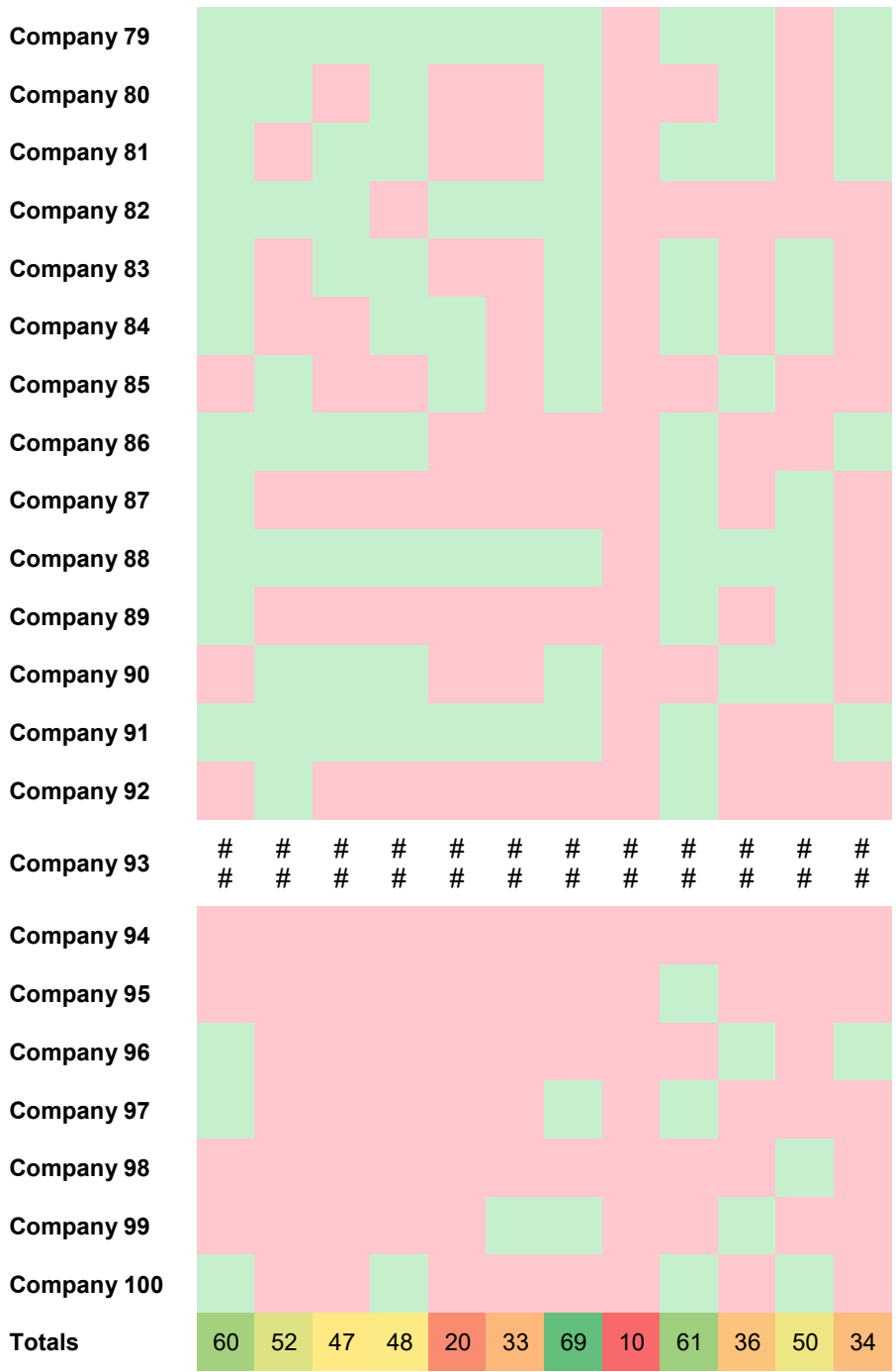
Figure 4 - Overview of CSR implementation in Companies

Appendix C: Review of CSR/CR/etc Report from 2018.

	H R-re la ted	E m pl o ye e s u p p o r t/ d e v e l o p m e n t /t r a i n i n g	E m pl o ye e w e l l b e i n g/ H e a l t h	S a f e t y	C o l l e c t i v e l a b o r a g r e e m e n t	E m pl o ye e p a r t i c i p a t i o n/ e n g a g e m e n t	C o C/ E t h i c s /H u m a n R i g h t s/ D i v e r s i t y	F o u n d a t i o n/ S p o n s o r i n g	O r g a n i z a t i o n/ F i n a n c i a l	P u b l i c e n g a g e m e n t /L o c a l s u p p o r t	S D G s/ C l i m a t e/ E n v i r o n m e n t /S u s t a i n a b i l i t y	E x a m p l e s
RIJK ZWAAN												
ICL (webarchive)	##	##	##	##	##	##	##	##	##	##	##	##
UNIPER												
SYNGENTA												
LIBERTY												
Company 6												
Company 7												
Company 8												
Company 9												
Company 10												
Company 11												
Company 12												
Company 13												
Company 14												
Company 15												
Company 16												







Appendix D: Transcription Semi-structured interviews CSR representatives

interview 1

[anonymous] – [Specialist Communication & Public Affairs] – [15:00 04-12-2019]

Transcription (HS = Harro Schwencke, XX = Interviewee)

START

HS: Your company mainly focuses on Seeds and tries to reach acceptance from society through its CSR program. is this the main focus of the CSR program or are other aspects also taken into account?

XX: Acceptance from society is not the goal of our CSR program, and also because it is expected from society. It is not specifically for the acceptance, but more because it is something we have to do for society. We feel like since everyone is part of society everyone should contribute to society.

Our products (the seeds) sell itself. So, it's not that we have to publish a CSR report to sell our products.

HS: Why did your company start a CSR program? What were the various factors that pushed the company?

XX: Our company was already practicing CSR for 30 years, but this was never published as a report online. A document about how one should behave within the company has been drafted 30 years ago. The CSR report that is available online is actually not really a report but more an inspirational document. In this document we show how we look at CSR and give a couple of examples. We deliberately decided to not make a report, because in a report you have to steer towards KPI's.

So we have been practicing CSR for about 30 years now, and our report is not really a report but more our look on CSR and a couple of examples.

Q: Our research suggests that approximately 2002 years ago, when your company first released its CR/CSR/Sustainability/Other Report, more and more companies started to established/had already established a CSR program. A lot of media attention was put on sustainability and the growing concern of consumers. Did your company establish a CSR program because of this increased awareness and pressure to become more sustainable?

XX: It is inherent to being a family business, where the next generation takes over the business. But also inherent to our business, where breeding of crops can take 16 years. Therefore sustainability is self-evident for us, and it's in our genes.

Society puts more and more pressure on our retailers to be more transparent, and since the retailers buy our seeds, this pressure is also put on us.

We have always been a responsible company but since society and retail could not always see this, and thought we were not active on the CSR front, we decided to publish such a report.

HS: What is the purpose of the CSR program for the company?

XX: Firstly, we have responsibility towards our employees. We have 3500 employees, and our primary goal is to give a healthy, nice and sustainability working environment to our employees.

Next to our employees we also want to take responsibility for the planet that we live on.

HS: I checked you last Annual/CR/CSR/Sustainability/Other Report. i was wondering how your company calculates its CSR investments and the size of the beneficiaries that the CSR program(s) reaches?

XX: I can't answer this question since i'm in the car, but also have no insights in these numbers.

HS: My next question is concerned about the communication within the company. How is your CSR program communicated and what are the various channels of communication that the company uses?

XX: We do not have a separate CSR Department, but also you keep mentioning the CSR program, but we don't have a separate CSR program since it's integrated in everything we do. We also ask employees to sign the business objectives where CSR is included. We also provide guidance for our employees regarding our business objectives. Every managers have to follow a business ethics course where CSR is also incorporated

Within the company we make use of intranet where we monthly discuss a CSR point, sometimes we also do this extern if it refers to external people as well. We also use connections (an internal communication network) to show CSR activities of other companies or countries.

HS: When your CSR program was first introduced last year, did the company pay attention to communicate this with its employees?

XX: This is already answered in my previous questions, but since it has always been incorporated in our company, we did not feel the need to communicate the online CSR program again.

HS: Do you have any data how informed are the employees in your organization of your company's CR/CSR/Sustainability programmes? Our survey suggests a large variety of awareness, and some even indicated that they didn't even know if there was a CSR program or CSR manager at their company. How can you explain this?

XX: No

HS: Do you think that the communication with you company's employees about the company's CR/CSR/Sustainability programmes will be improved in the coming years?

XX: CSR is constantly evolving, and we as a company are also evolving. We have to constantly be alert, for example child labor in india, regarding which we have a zero tolerance policy. But as of now we share a lot intern and extern, and we feel like this is something we have to keep doing.

Although regarding the improvement, I already see improvement since colleges find the topic CSR very important. So therefore I believe that the communication will only improve.

HS: How regularly does your company update the CR/CSR/Sustainability/Other Reports? What is your experience about this practice, do you think more regular or less regular updates are needed?

XX: We will not release a new CSR report each year, since this is to expensive. But whenever we have a significant update, we will release a new report, this will probably be once every three years. What we will update more often is the website, we are working on that right now, so that soon our CSR updates can be seen on the website.

HS: Does the company pay much attention to the visibility of the CR/CSR/Sustainability/Other Report to the larger public (beside having the reports accessible via website)?

XX: We often give our report to people who visit the company, and it's also available for ordering on our webshop.

HS: Does your company have a separate CSR department? if yes, does this department determine the CSR policy and how is decided what will be in the next years; program?

XX: No, it's something we expect from every individual employee. Therefore we do not need a specific department. It's something relationships and public affairs focus on mainly.

HS: Can employees be involved in employee-volunteering programmes? is this arranged for the full company or is this arranged based on the location of respective offices?

XX: We do not have a standard volunteering policy. However, multiple times a year there are the possibilities of joining a project from 'stichting present'. We publish such a project on intranet and employees can sign up to join these projects. These project count as working time, meaning we pay our employees to join these projects.

HS: When there are less requests from employees to support his/her own cause, does your company support other projects on a regular basis?

XX: We have a department in our company which focuses on development partnerships, they can allocate or donate money to projects worldwide.
A Lot of these projects have to do with the transfer of knowledge and training of farmers. For example, we are currently helping farmers in Tanzania, this is called project Sevia, where Wageningen university is also involved. So far, we have trained 39.000 farmers in Tanzania.

HS: Do you focus on multiple projects at the same time in your CSR programme, or do you believe that there are more benefits attached to supporting a single project instead?

XX: There are multiple projects running at the same time, we do have to separate the development projects and the public private projects here.

HS: Do the projects the company support change per year or is the company supporting the same projects for several years? What are the conditions to include a new project?

XX: We try to focus on multiple long term projects at the same time, since no one benefits from short and fast switching projects.

Conditions for taking on a new project are that it has to suit the core business, and also involves our seeds and the transfer of knowledge

HS: Often companies Donate funds and are involved in sponsoring, but some organizations go one step further and establish their own foundation in which they carry out the daily practices and responsibility. Does your company have such foundation?

XX: Each department has a certain local sponsoring budget. Criteria here are that it has to do with sports, healthy eating and involving children. We also host a running competition. We do not have a foundation, but we do have the development partnerships department.

HS: Does your company support the youth and brings them in contact with your respective sector. Do the youth have the opportunity to indicate their needs or preferences? Are there ongoing conversations with these children?

XX: The youth gets local sponsoring, and we also host guest lectures on school. These lectures are about nutrition and about the growth of crops. We also deliver 3000 seeds packages to schools.

We also have yearly events for the youth and we host a platform which stimulates people to eat healthy.

HS: is the company planning on expanding its CSR program in the coming years? Could you be more specific?

XX: It is important to keep in mind that there's always room for improvement. Currently we are already doing a lot, but we can always improve. We believe in quality over quantity, so we are not looking to take on much more projects, but improve the projects we're doing currently.

HS: Are you aware of the transformation processes that will affect your company in the near future? Are there conversations going on about these transformation processes and how do they look like?

XX: Everything around us is constantly changing, society, politics and the economy. We always look for possibilities where we can improve. We are a dynamic company and we constantly adapt to what is required at that time.

END

Interview 2

[Anonymous] – [Corporate Relations Manager Europe] – [17.00 04-12-2019]

Transcription (HS = Harro Schwencke, XX = Interviewee)

START

HS: Your company mainly focuses on fertilizers and tries to reach acceptance from society through its CR program. Is this the main focus of the CR program or are other aspects also taken into account?

XX: We focus on much more than fertilizer. We have two commodity streams which we transform into different products. The CR report we published in the past, no one read that, since it was 200 something pages. As of last year our company hired a global CR manager who introduced a CR website, which is much more accessible. We started with the report because it is something we have to do, it is a requirement since we're a listed company. Although we have to publish such a report, the practices that we execute that are under CR, are practices that we think will help the business in the future. **The fact that it boost our image, that is of course a nice bonus, but that it helps the company businesswise is the biggest motive.**

HS: Why did your company start a CR program? What were the various factors that pushed the company?

XX: We're working with 2 commodities, one of which isn't scarce, but it produces a waste stream, and therefore it **is our responsibility as a company to take care of this waste streams by recycling.**

The other commodity is an essential substance for human life, and it is a scarce commodity. Therefore recycling for this commodity is essential for our business long term.

HS: Our research suggests that approximately 10 years ago, when your company first released its CR/CR/Sustainability/Other Report, more and more companies started to established/had already established a CR program. A lot of media attention was put on sustainability and the growing concern of consumers. Did your company establish a CR program because of this increased awareness and pressure to become more sustainable?

XX: **I think we started because of external pressure since it is expected from big companies.**

HS: What is the purpose of the CR program for the company?

XX: **It was namely to give direction for the future. It is quite funny, since when we started with CR reporting, sustainability was more kind of like a fashion word for companies. But later on we decided to use sustainability in our business strategy and turn it into a profitable practice for the company.**

HS: I checked you last Annual/CR/CR/Sustainability/Other Report. I was wondering how your company calculates its CR investments and the size of the beneficiaries that the CR program(s) reaches?

XX: Not able to answer.

HS: My next question is concerned about the communication within the company. How is your CR program communicated and what are the various channels of communication that the company uses?

XX: All of our fabrics have 'plant meetings' once in a while where we update the staff on the new policies (once per quarter). moreover, once a year when a new report is published we highlight and summarize certain things which we communicate to our employees. Also, when the website is update we communicate to our employees that the CR website is updated.

HS: When your CR program was first introduced, 2009, years ago did the company pay attention to communicate this with its employees?

XX: Back in 2009 it wasn't communicated, at first almost no one was aware of our CR policy.

HS: Do you have any data how informed are the employees in your organization of your company's CR/Sustainability programmes? Our survey suggests a large variety of awareness, and some even indicated that they didn't even know if there was a CR program or CR manager at their company. How can you explain this?

XX: We do not have an data here.

HS: Do you think that the communication with you company's employees about the company's CR/Sustainability programmes will be improved in the coming years?

XX: We noticed that society and our employees have more desire to do things right. Therefor I expect that it will improve, however I'm not sure how. I'm thinking out loud here but, I think it would be a good step that employees can suggest certain changes regarding the CR policy by using modern technology.

HS: How regularly does your company update the CR/CR/Sustainability/Other Reports? What is your experience about this practice, do you think more regular or less regular updates are needed?

XX: The old 200 pages report was more than sufficient once a year. However the new CR website is more convenient to update more frequently. I also think that now that we're using the new website, it should be updated more often than once a year, and I believe that this will happen.

HS: Does the company pay much attention to the visibility of the CR/CR/Sustainability/Other Report to the larger public (beside having the reports accessible via website)?

XX: This was often a joke within the company, since it's a report about sustainability but back in the days we printed this report thousands of times which is not sustainable at all. Right now we summarize the report and make highlights with some projects that we're proud of. We place these summaries in waiting rooms etc.

HS: Does your company have a separate CR department? If yes, does this department determine the CR policy and how is decided what will be in the next years; program?

XX: Globally we have a small CR department, we have 2 people working on CR daily. But the whole policy is constructed in consultation with the whole board of the company. In an ideal world, the head of CR would also be in the board where he/she could lead the initiatives, instead of having a reporting function, however right now, this is not the case. Since we don't get subsidized, the initiatives we do come from a business incentive. Therefore I think it's a good thing that the CR things we do are also economically sustainable.

HS: Can employees be involved in employee-volunteering programmes? Is this arranged for the full company or is this arranged based on the location of respective offices?

XX: Yes, first we were doing mostly sustainable recycling. But since 2 years, we yearly have 1 week where employees can spend their working time doing volunteering work. This work is on a local scale, since the idea behind it is to help the local communities.

HS: When there are less requests from employees to support his/her own cause, does your company support other projects on a regular basis?

XX: No, not as a company. But if people want to be active as a volunteer in their private life, they can apply for a financial contribution from the company. I have to mention that this is only in the Netherlands.

HS: Do you focus on multiple projects at the same time in your CR programme, or do you believe that there are more benefits attached to supporting a single project instead?

XX: In the Netherlands we only do these projects just once yearly. We also do things globally, however this is something I don't have insights in.

HS: Do the projects the company support change per year or is the company supporting the same projects for several years? What are the conditions to include a new project?

XX: I would say yes, there could be yearly differences but it is more or less the same. It often has to do with cleaning up and help care. This is because we wanted to do something for the environment and social aid, so that are also the criteria.

HS: Often companies donate funds and are involved in sponsoring, but some organizations go one step further and establish their own foundation in which they carry out the daily practices and responsibility. Does your company have such foundation?

XX: In the Netherlands no, however globally we do.

HS: Does your company support the youth and brings them in contact with your respective sector. Do the youth have the opportunity to indicate their needs or preferences? Are there ongoing conversations with these children?

XX: Yes we're active in two activities:

- In Amsterdam we are the biggest sponsor of a foundation that helps the youth get closer labor market. We give them training on job interviews, where we learn them all kinds of tips and tricks
- Also we try to educate and enthusiasm girls in school for the beta studies, since there is a shortage of women in the more beta jobs.

HS: Is the company planning on expanding its CR program in the coming years? Could you be more specific?

XX: I believe that the recycling program will increase significantly.

HS: Are you aware of the transformation processes that will affect your company in the near future? Are there conversations going on about these transformation processes and how do they look like?

XX: Currently all our fabrics run on green energy, this is something which has changed recently. Also the recycling will get bigger as I just mentioned.
All in all I would say just improve and increase the thing we're currently doing.

END

Interview 3

[Anonymous] – [Manager public affairs] – [10.00 05-12-2019]

Transcription (HS = Harro Schwencke, XX = Interviewee)

START

HS: Your company mainly focuses on producing and selling of electricity and gas and tries to reach acceptance from society through its Sustainability program. Is this the main focus of the Sustainability program or are other aspects also taken into account?

XX: Our company is fairly new, we were founded about 3 years ago. Prior, we were part of a bigger company.

To an extend, yes. But, sustainability is nothing new, not at all. Sustainability existed for years, but since a couple of years it has been getting more and more attention, which is a good thing I would say. Often it's about the 3 P's: People, planet and profit. But we believe that people and planet are the most important, and therefore we try to balance people and planet with profit.

HS: Why did your company start a Sustainability program? What were the various factors that pushed the company?

XX: We are active in society, meaning we can only survive if we also contribute to society. If we don't have enough licence to operate we get in the danger zone. We want to do good for society, climate, environment and our own stakeholders, in combination with doing good for our business.

We are just a small player in the big energy supply, and therefore we try to do the things we do to the best of our abilities. I also believe that changes within a company do not happen overnight, but it is something that happens over time.

HS: Our research suggests that approximately 3 years ago, when your company first released its Sustainability program, more and more companies started to establish/had already established a Sustainability program. A lot of media attention was put on sustainability and the growing concern of consumers. Did your company establish a Sustainability program because of this increased awareness and pressure to become more sustainable?

XX: External pressure definitely contributed here, keep in mind that our company was founded in 2016, so we could not report prior to 2016. Within our company it is nothing new, since our mother company already published a similar report.

For us as a company, it is something very important, since sustainability goes hand in hand with affordability. You have to try and embed sustainability within your company, however not at the expense of availability and affordability.

HS: What is the purpose of the Sustainability program for the company?

XX: We are not a NGO organisation, our main purpose is to supply people with energy. The purpose of our report is to show to the stakeholders (government, local, NGO's, clients, politics, media, employees) what's relevant and what activities we're working on.

HS: I checked your last Sustainability Report. I was wondering how your company calculates its Sustainability investments and the size of the beneficiaries that the Sustainability program(s) reaches?

XX: This is very hard to calculate. I don't have insights in the investments.

One of the things we practice is diversity and inclusion. There are very serious programs which are drafted, I have to admit I find it over the top. The main goals of these programs is to put our diversity and inclusion into words.

For example right now our company has a lot of the same employees, and we're looking to diversify the company culture as well as gender, this is something where a lot of money is being invested in right now.

Another example is health and safety. How do we as a company make sure that our employees and contractors get home safe and also have a safe working environment.

HS: My next question is concerned about the communication within the company. How is your Sustainability program communicated and what are the various channels of communication that the company uses?

XX: Next to the internet, our report is being distributed physically, but it's not the case that our employees or clients are constantly browsing through our sustainability reports.

The average employee in our company does their job, and we as a company try to make sure that they do their job more and more sustainable. Meaning: more respect for human rights, other cultures, safety and sexes.

An example regarding safety I can give you is that in our production department, before they start their activities they evaluate potential risks and take precautionary measures. So with each activity that has a certain risk profile, we take a lot of precautionary measures. Also when this activity is finished we evaluate the whole operation.

HS: When your Sustainability program was first introduced, 2016, years ago did the company pay attention to communicate this with its employees?

XX: No, we did not communicate that our sustainability report was available on internet this with our employees. However, what we did was share this report on our communication platform intranet.

Also, often highlights from our sustainability reports can be found in workshops and presentations.

HS: Do you have any data how informed are the employees in your organization of your company's Sustainability programmes? Our survey suggests a large variety of awareness, and some even indicated that they didn't even know if there was a Sustainability program or CSR manager at their company. How can you explain this?

XX: No we don't have any data here

HS: Do you think that the communication with you company's employees about the company's Sustainability programmes will be improved in the coming years?

XX: Of Course, there is always room for improvement. I think it could be brought to the attention more. Perhaps there could be smaller, more in depth within a theme monthly publications.

HS: How regularly does your company update the Sustainability Reports? What is your experience about this practice, do you think more regular or less regular updates are needed?

XX: As mentioned in the previous answer, not a huge report, but something smaller, more accessible.

HS: Does the company pay much attention to the visibility of the Sustainability Report to the larger public (beside having the reports accessible via website)?

XX: Our report is very accessible on the website, so who wants to find it can easily find it. I don't think it makes sense to put our whole sustainability report in for example waiting rooms. We publish our sustainability report mostly for the stakeholders, therefore it's not very accessible for 5 minutes of browsing.

HS: Does your company have a separate CSR department? If yes, does this department determine the CSR policy and how is decided what will be in the next years; program?

XX: Yes, we do, however not in the netherlands but internationally. I believe therefore that our sustainability policy is determined by them.

HS: Can employees be involved in employee-volunteering programmes? Is this arranged for the full company or is this arranged based on the location of respective offices?

XX: Yes, locally there are small scale activities where we are active (more regarding charities). Also, employees can ask for a certain budget for personal volunteering goals that needs funding.

Moreover, we stimulate colleagues to join in with our forest clean up days. And lastly we help people find internships, or help people graduate, so simply put: help on the job market.

HS: When there are less requests from employees to support his/her own cause, does your company support other projects on a regular basis?

XX: Currently we're not doing development aid. What we are doing is providing help at schools and universities. Also our company is always open for locals to have a look.

HS: Do you focus on multiple projects at the same time in your Sustainability programme, or do you believe that there are more benefits attached to supporting a single project instead?

XX: We're often working on different projects at the same time.

HS: Do the projects the company support change per year or is the company supporting the same projects for several years? What are the conditions to include a new project?

XX: Our criteria are that it has to be in line with our own activities. We don't have a retail business anymore, so we don't get involved with for example isolating houses. We're looking at the bigger picture and for example sustainability projects that are more in line with our core values.

HS: Often companies Donate funds and are involved in sponsoring, but some organizations go one step further and establish their own foundation in which they carry out the daily practices and responsibility. Does your company have such foundation?

XX: No we don't have a foundation, and we're also not involved in sponsoring (at least in the Netherlands), were helping out on a local scale but we don't do donations.

For example we got contacted by a charity who wanted to collect our old IT gear to sell or recycle. However, we were already doing this with another charity. So we are willing to help out more locally, but it's not something which we communicate to the public.

HS: Does your company support the youth and brings them in contact with your respective sector. Do the youth have the opportunity to indicate their needs or preferences? Are there ongoing conversations with these children?

XX: We provide mostly knowledge to the youth, also we offer internships, there is a whole idea behind this but I'm not from HR, so I can't elaborate on what exactly the idea is. Also we try to attract young employees, and in order to achieve this, we have to start at school and universities.

HS: Is the company planning on expanding its Sustainability program in the coming years? Could you be more specific?

XX: We're not really planning on extending our sustainability program, but more improving what we're currently doing. But what is on our list however is reducing our carbon footprint, reducing CO2.

HS: Are you aware of the transformation processes that will affect your company in the near future? Are there conversations going on about these transformation processes and how do they look like?

XX: As I said, we will try to reduce our carbon footprint, we're already working on this, but want to increase reduction more and more in the future.

CO2 has to do with fossil fuels, and therefore we want to move away from fossil fuels. Also, we want to invest in natural gas, and invest in balancing the energy supply. Meaning that when for example there is no wind, how can we still supply energy? We're also looking into hydrogen and CCS. But this can all be found in our report.

END

Interview 4

[anonymous] – [Head business sustainability] – [13.00 06-12-2019]
[Syngenta (will be made anonymous after)]

Transcription (HS = Harro Schwencke, HV = Interviewee)

START

Q: Your company mainly focuses on Agriculture and seeds and tries to reach acceptance from society through its Sustainability program. Is this the main focus of the Sustainability program or are other aspects also taken into account?

Answer: Our company consists of two different branches. One of which is disease resistant seeds and flowers. The other branche is crop protection.

Sustainability turned into the core business within our company, therefor I'm not a Sustainability manager, but I'm a business sustainability manager. Since we're not using the term Sustainability manager you can already see that it's becoming a business practice within our company.

We also try to do the things we promise to the best of our abilities, since we have an accountant verifying our promises.

Sustainability is something that we want to move towards as a business practice, and therefore a hire was made last year. This hire was a chief sustainability officer, as a right hand for the CEO. The goal of this hire was to bring business and sustainability together. Meaning that the outcome of your business contributes to sustainability. So therefore I think we're one step ahead of CSR, where you mainly do business and give back to society on the side.

Q: Why did your company start a Sustainability program? What were the various factors that pushed the company?

ANSWER: I haven't been working at this company for too long, so I'm not quite sure. What I do know is that it was originally part of the CR program, but it turned into core business. I think that how the world sees us, and what we actually do for the world is not in line. What we actually want to do is feed the world while not destroying the it.

Because we were for example using chemicals to protect the crops, leading to the death of bees, there was more and more external pressure to change. Therefore change was mandatory if we wanted to sustain our business long term.

The core of our business should be in line with what society wants. But this is quite a challenge, for example: People think that organic agriculture is super sustainable since almost no chemicals are being used. However, the yields are significantly smaller than normal agriculture. Therefore if you look at yield per acre, it is not sustainable at all. We always try to talk with others on how we could improve our sustainability, and also ask them what sustainability means for them and how we can improve.

Q: Our research suggests that approximately 8 years ago, when your company first released its CR/CSR/Sustainability/Other Report, more and more companies started to establish/had already established a Sustainability program. A lot of media attention was put on sustainability and the growing concern of consumers. Did your company establish a Sustainability program because of this increased awareness and pressure to become more sustainable?

ANSWER: To be honest, this was due to external pressure, because it was costing us business. It was something that was mandatory for us to publish, because otherwise, we would be limited as a company since our social license to sell was getting smaller. Also, if we wanted to be successful as a company in the future, we had to meet the criteria that society had regarding sustainability. Later we discovered, that in sustainability there were also a lot of opportunities.

Q: What is the purpose of the Sustainability program for the company?

ANSWER: We don't have a sustainability program anymore, since it's in the core of our business nowadays. The purpose here is to stay successful long term, and to achieve this, we have to excel at sustainable agriculture.

Q: I checked your last Annual/CR/CSR/Sustainability/Other Report. I was wondering how your company calculates its Sustainability investments and the size of the beneficiaries that the Sustainability program(s) reaches?

ANSWER: We had a lot of discussions about this matter. The difficulty here is that internationally there is a fixed set of rules within financial reporting, on how to calculate the results of these investments. Looking at sustainability reporting there are 52 methods or more, and I'm not sure which one we're using. We have open source/data so that our sustainability achievements are verifiable. The difficulty however is how this translatable to financial insights, investors can't conclude anything from a sustainability achievement.

Q: My next question is concerned about the communication within the company. How is your Sustainability program communicated and what are the various channels of communication that the company uses?

ANSWER: Because sustainability is now in our core business you will find it in every communication channel possible, even our business plan contains sustainability. We also try to communicate which milestones we want to reach regarding sustainability, we communicate this in newsletters, intranet video etc. I believe it's very important to use these communication channels since I believe that no one reads our CR report. We also launched a new platform where other people can send in ideas and initiatives, for example helping in cleaning up local waste.

Q: When your Sustainability program was first introduced, 8 years ago did the company pay attention to communicate this with its employees?

ANSWER: We strongly communicated our sustainability program, we made use of posters in building, so that everyone was aware. We have a whole team within the company that makes sure everyone is aware of our program. Since 2 years we've been trying to get employees to think more about how we as a company can be more sustainable.

Q: Do you have any data how informed are the employees in your organization of your company's CR/CSR/Sustainability programmes? Our survey suggests a large variety of awareness, and some even indicated that they didn't even know if there was a Sustainability program or Sustainability manager at their company. How can you explain this?

ANSWER: No, I don't have this information.

Q: Do you think that the communication with you company's employees about the company's CR/CSR/Sustainability programmes will be improved in the coming years?

ANSWER: Yes, I believe we will improve here. Mostly in the regular business processes (what consist mostly of communication) which also include sustainability, since this is more impactful than a small achievement message from the communication department. When sustainability is included in our goals, you can no longer sit on the sidelines, but you have to get involved.

Q: How regularly does your company update the CR/CSR/Sustainability/Other Reports? What is your experience about this practice, do you think more regular or less regular updates are needed?

ANSWER: Our CR report definitely not more than once a year, since no one reads this report. But the new platform that we just launched could use more updates. As of now this platform is only for company employees, but I would plead for this platform to be available for everyone. This platform also includes a map where you can see sustainability activities from our company.

Q: Does the company pay much attention to the visibility of the CR/CSR/Sustainability/Other Report to the larger public (beside having the reports accessible via website)?

ANSWER: We could improve in terms of the visibility of the report, however not in its current form since it has way too much text. It would be possible to have highlights of the report and make those more visible.

I believe that the most important aspect is to communicate your beliefs as a company, and a lot of people yet have no ideas of our beliefs, so therefore this could help.

Q: Does your company have a separate Sustainability department? If yes, does this department determine the Sustainability policy and how is decided what will be in the next years; program?

ANSWER: We have sustainability experts, but they mostly support the business in terms of how to make profit with operating sustainably. The CR policy comes from the CEO chief sustainability officer whose main occupation is to draft our policy.

An example I can give you is that we have the goal of reducing our CO2 emission by 50% next year (Paris climate agreement). In order to achieve this, we ask our supply chain to come up with reports on how they will realise this emission reduction. So the top makes the goals, and bottom-up has to come up with plans on how to realise these goals.

Q: Can employees be involved in employee-volunteering programmes? Is this arranged for the full company or is this arranged based on the location of respective offices?

ANSWER: This differs per country, within the Benelux not really. The employee-volunteering activities often come spontaneous. On the other hand we do a lot for schools and university, a criteria here is that it has to do something with their business.

Q: When there are less requests from employees to support his/her own cause, does your company support other projects on a regular basis?

ANSWER: No, this is more linked to the good growth plan. For example we support growers with more biodiversity on their fields. Our employees can use working time and resources for these projects, but again it has to be linked to our business. We are not supporting for example local retirement homes.

Q: Do you focus on multiple projects at the same time in your Sustainability programme, or do you believe that there are more benefits attached to supporting a single project instead?

ANSWER: We are often active in multiple projects at the same time. Management decides which themes they want to be active in, and employees can propose different ideas within these themes.

Q: Do the projects the company support change per year or is the company supporting the same projects for several years? What are the conditions to include a new project?

ANSWER: They change each year. However the criteria for these projects are that it has to be in line with certain themes and how much money it costs.

Q: Often companies Donate funds and are involved in sponsoring, but some organizations go one step further and establish their own foundation in which they carry out the daily practices and responsibility. Does your company have such foundation?

ANSWER: Yes we have a foundations, where we yearly deposit a certain amount of money. This foundation acts mostly independent, however it has to be linked to our business and also there has be something in it for us (example knowledge)

Q: Does your company support the youth and brings them in contact with your respective sector. Do the youth have the opportunity to indicate their needs or preferences? Are there ongoing conversations with these children?

ANSWER: Within our company we have a youth network, where we try involve people <34 to broaden their network. Also we give lectures at schools to get people interested for beta courses, but not really a specific youth program.

Q: Is the company planning on expanding its Sustainability program in the coming years? Could you be more specific?

ANSWER: We are transforming towards including sustainability fully in our core program. Our goal is that 100% of our activities contribute to sustainability, so we want to work towards this goal in the coming years.

Q: Are you aware of the transformation processes that will affect your company in the near future? Are there conversations going on about these transformation processes and how do they look like?

ANSWER: We announced last october that we will invest \$2 billion in the coming 5 years into sustainable solutions. So currently we are looking at new opportunities where to allocate these investments.

END

Elizabeth

Liberty global

Interview 5

[Anonymous] – [Manager Sustainability] – [10.00 18-12-2019]

Transcription (HS = Harro Schwencke, XX = Interviewee)

START

Q: Your company mainly focuses on Telecommunication and tries to reach acceptance from society through its CR program. Is this the main focus of the CSR program or are other aspects also taken into account?

XX: I feel like CR program is a larger part of our business. Our CR program taken directly from our materiality, investors, employees, customers. it's more embedded in the company in every level. It's not necessarily designed to create acceptance in culture. but more established for doing better with our company. Communicating it however is not really our focus, meaning communication wise we can improve a lot. Companies are pushing CSR, but at the end of the day they have to do the work, but I feel like they often don't. but we on the other hand actually do the things we say we do in our CR program.

Q: Why did your company start a CR program? What were the various factors that pushed the company?

XX: The First CR program was published in 2005, the focus was more on the social aspect. The idea was to align different organisations that were working on the safety of the internet. Our focus was more on incorporating digital technology in schools, afterwards safety for their product became a priority followed by teaching people about safety on the internet. I wouldn't say there was external pressure, We had a colleague who knew someone who was working on the safety technology and this person actually kicked off this effort. so I would say it was more an internal push.

We knew that people needed to be educated about safety online, and we wanted to be the teacher.

Q: Our research suggests that approximately 8 years ago, when your company first released its CR Report, more and more companies started to established/had already established a CSR program. A lot of media attention was put on sustainability and the growing concern of consumers. Did your company establish a CSR program because of this increased awareness and pressure to become more sustainable?

XX: The first push to incorporate sustainability was in 2010, it came from few people that worked in the project team. They wanted to make our products more sustainable, so they pushed the sustainability. We started actively publishing our reports when we could measure our sustainability efforts. This was also from internal pressure. Because our sustainability

efforts are more from inside the company is also the reason we do not excel at external communication.

Q: What is the purpose of the CSR program for the company?

XX: Simple, Our CR program is designed to capture the whole business in two areas 1: how can we use digital technology to solve problems in everyday society. 2) making the most of digital technology to be a responsible person when it comes to our products, sustainability and empowering people to use our product safely. The whole focus is to always look at our materiality of our business and kind of find ways to incorporate that materiality into all the sustainable efforts. So we are always looking and adapting to where we need to in a way that we are always doing what our business wants us to do.

Q: I checked your last CR Report. I was wondering how your company calculates its CSR investments and the size of the beneficiaries that the CSR program(s) reaches?

XX: systems we use: KPMGS that do audits. We use Credit 360 as a software to measure this. We are the main company, but we have a lot of operating companies under us. We collect all the data into the system having to do with for example energy and emission, which are captured in every location. At the end of the year we do an audit with KPMG and compare this to the previous year. We then look into yearly differences to see what is going on. We are also using Echovadus, where users (suppliers) enter data in a system. Echovadus gives them a score, and if it is low, we reach out to them to improve their score. Otherwise they will not be in the good area of suppliers sustainability wise.

Q: My next question is concerned about the communication within the company. How is your CR program communicated and what are the various channels of communication that the company uses?

XX: We try to upload online. We try to communicate the main stories that happened, blog updates and beyond that we have internal communication internet. All our smaller companies have a similar internal communication where they post interesting CR activities. We are also active on social media, however I believe this requires extra attention and therefore I would suggest hiring someone for our social media.

New hires also get a presentation about the CR activities of the company.

Q: When your CSR program was first introduced, 8 years ago did the company pay attention to communicate this with its employees?

XX: Over the years we have always communicated internally about the program. We used to also print it, but we don't anymore. As of now it is integrated in every part of the business. For example, when a new product is produced, there are already CR initiatives involved. Everyone is aware, even the catering is aware of our CR.

Q: Do you have any data how informed are the employees in your organization of your company's CR programmes? Our survey suggests a large variety of awareness, and some even indicated that they didn't even know if there was a CSR program or CSR manager at their company. How can you explain this?

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Q: Do you think that the communication with you company's employees about the company's CR programmes will be improved in the coming years?

XX: Yes, I do. What will improve more is the engagement in the social part of it. We have more millennial employees that actually interested in doing something social for the business. I think that the older people are, the less keen they will be in doing social or environment things.

We are working on improving communication of our CR program, but more to ask what is there in society that needs work.

Q: How regularly does your company update the CR Reports? What is your experience about this practice, do you think more regular or less regular updates are needed?

XX: I think it's really data driven, so if we wanted to update more frequently we need to hire more people. Therefore right now it is not possible, but once a year I believe is necessary. Because the data also helps us to see where we stand and if we need to improve our CR activities.

Q: Does the company pay much attention to the visibility of the CR Report to the larger public (beside having the reports accessible via website)?

XX: No, we communicate that we published a new CR report on e.g social media, but we don't communicate it very extensively.

Q: Does your company have a separate CR department? If yes, does this department determine the CSR policy and how is decided what will be in the next years; program?

XX: Yeah we do, our CR department consist of 2 people but in the larger structure we are under corporate affairs which is under legal. We have our own area, but every department also has its own CR department. Once a month all CR department have a meeting to discuss all our finding.

Q: Can employees be involved in employee-volunteering programmes? Is this arranged for the full company or is this arranged based on the location of respective offices?

XX: Yes, once a year we have a company employee-volunteering day together. This day however depends on the operational businesses, some have 2 days, some have one. We also organise a bike ride to raise money for charity. Yes, this is based on the location of respected offices.

Q: When there are less requests from employees to support his/her own cause, does your company support other projects on a regular basis?

XX: Yeah we have worked with a charity for children for years. It is not directly related, but we strongly support child education in underdeveloped regions, other sustainability activities we are active in are for example clean ups.

We always have something going on, often lots of different things at the same time, some are not even linked to CR however, they will be always be linked to our company.

Q: Do you focus on multiple projects at the same time in your CSR programme, or do you believe that there are more benefits attached to supporting a single project instead?

XX: We focus on a lot of multiple projects at the same time.

Q: Do the projects the company support change per year or is the company supporting the same projects for several years? What are the conditions to include a new project?

XX: We do both. The criteria are: It has to be Related to our business (materially), It has to be something that we can incorporate (physically possible), and lastly, help or reduce something.

Q: Does your company donate funds and is involved in sponsoring but some organizations go one step further and establish their own foundation in which they carry out the daily practices and responsibility. Does your company have such foundation?

XX: No, we don't have a foundation. Since were active in so many different countries it would be to difficult because of the language barrier.

Q: Does your company support the youth and brings them in contact with your respective sector. Do the youth have the opportunity to indicate their needs or preferences? Are there ongoing conversations with these children?

XX: WE have different future makers that are for kids. Kids come with great ideas, which we can incorporate in our business. We host host for example coding competitions, and also host a lot of events for the youth to get kids interested in digital skills (coding, internet) (for example coding competitions). We also support NGOs that help create a better online world. We then host an annual competition where these NGOs can show of what the kids created, because kids have the craziest ideas. In addition, we also host competitions for university.

Q: Is the company planning on expanding its CR program in the coming years? Could you be more specific?

XX: I think we are always trying to find ways to incorporate sustainability efforts in more parts of the business. And see how we can improve what our current sustainability efforts.

Q: Are you aware of the transformation processes that will affect your company in the near future? Are there conversations going on about these transformation processes and how do they look like?

XX: No. Last year we had a major change. We sold a huge part of our business, this reduced our footprint a lot and we believe it will stay the same for some years.

Our company is always changing, but for now we will stay roughly the same, although Brexit could be an interesting happening in the coming years for our business.

Since our company has to live up to certain regulations, if these regulations change, we also have to adapt to these regulations and therefor change as a company.