

# COVID-19 IN IRELAND

An investigation into COVID-19 in Ireland and if it acted as a catalyst for the emergence of a new model of CSR

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## **Abstract**

The primary rationale of this dissertation is to determine if COVID-19 in Ireland has acted as a catalyst for the emergence of a 'new model' of Corporate Social Responsibility (CSR). The methodology embraces an inductive approach which, according to Flick (2011), is best used for qualitative research. The research design adopts an intrinsic and exploratory case study. Intrinsic case studies permit the researcher to understand a unique phenomenon Stake (2005) while the exploratory case study approach will permit the researcher to answer how and why questions (Yin 2003). The interpretivist approach is adopted as this approach allows the researcher to delve beyond facts, figures, and statistics and to gain valuable insights into 'social worlds. Saunders. *Et al.* (2015). This approach is conducted in the form of a qualitative semi-structured interview of seven senior managers representing various industries. The interviews are designed to permit comparison of replies and insights into CSR during COVID-19 in Ireland. The responses from these interviews appraise the findings against the current literature review. Previous research has suggested that there has been little evolution in CSR in the past three decades, (Carroll 2016). This research will identify if COVID-19 in Ireland has signalled an evolution in CSR. The researcher will determine if this time of liminality has acted as a catalyst to strengthen the 'contract' between organisations and society. Donaldson, T. (1995). The case study will highlight the senior managers perspective of CSR and what it means within their organisation. It will reveal past and present strategies of CSR engagement and ultimately answer the main research question through several key areas. From the following objectives, the main research question poses how COVID-19 in Ireland catalysed the emergence of a 'new model' of CSR.

1. During COVID-19 in Ireland did CSR remain a strategic business decision (for financial gain) or did it become a voluntary action in a bid to assist society in one of its most vulnerable times to date.
2. Did COVID-19 in Ireland see Senior Managers displaying a more significant commitment to stakeholders.
3. Did COVID-19 strengthen the 'social contract' between organisations and society.

## **Declaration**

Submission of Thesis and Dissertation

National College of Ireland Research Students Declaration Form

Name: Karina Waters Student Number: 18124305

Degree for which thesis is submitted: MSc in Management (part-time)

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(a) I declare that the work has been composed by myself.

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I Karina Waters declare that no material contained in the thesis has been used in any other submission for an academic award.

Signature of research student: Karina Waters

Date: 12.08.20

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## **Dedication**

This thesis is dedicated to my mother Bernadette O Connor who instilled in me that education is no load to carry and further taught me the importance of being a strong independent woman. For these values I am eternally grateful.

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## **LIST OF ABBREVIATIONS**

CSR — Corporate Social Responsibility

ISCT - Integrative Social Contract Theory

W.H.O. – World Health Organisation

# Chapter 1

## Introduction

It is now widely believed that business success is not achieved solely through profits but instead through ethically responsible behaviour and engagement with all stakeholders. Fontaine, M. (2013). While success may be achievable through CSR, it is a complex process because of the vast and varied definitions of CSR. CSR is a self-regulated and voluntary approach to business in which companies commit to support and contribute to societal goals. Freeman, R.E. *et al.* (2009).

Research has shown that CSR is gaining a more significant connotation with each passing decade. McGhee *et al.*; (2009) and that there is an increasing number of organisations engaging in CSR through strategic planning and corporate culture. Fontaine, M. (2013). CSR is a business approach that should instil values for people, the community, and the environment Mousiolis. *et al.* (2014) from senior management through middle and low management down to all employees.

Consequently, to achieve a good reputation, CSR business strategies have been implemented and amended by many organisations. Amendments to business activities are often questionable because CSR activities use indicators that benefit society and 'do good' but, are mere publicity stunts deployed for financial gain and competitive advantage. Wood, (1991). The researcher will explore this in the first objective and determine if CSR remains a strategic decision for financial gain; or if it is implemented and driven through a strong corporate culture specifically during COVID-19 in Ireland. With many human rights and environmental matters at the forefront of companies strategic planning, there have been studies exploring CSR and the interdependence between organisations and stakeholders. Snider, J., *et al.*; (2003). The term CSR is now considered to relate to business being accountable for how it conducts its operations and the impact of its business on stakeholders while contributing to and having a positive effect on society. Fontaine, M. (2013). Ethics often emerges in the context of CSR; ethical CSR depends on the connection between rights and moral obligations to accomplish legitimacy Burlea. *et al.* (2013). According to Wood, G., (2002), ethics affects stakeholders as they are ultimately the sector that will reap the benefits or suffer the consequences of business actions. It follows that stakeholders hold importance in trusting a company. According to Carroll (2009), business ethics and CSR has seen little evolution in the last three decades. The researcher intends to identify if the current pandemic (COVID-19) has signalled a change in CSR.

## **Background to Study**

Most of the current research surrounding CSR was carried out during 'normal global circumstances', and so despite the proliferation of literature on CSR, there is limited research on CSR at times of liminality. The purpose of this research is to fill the research gap surrounding CSR during uncertain times by examining the impact of COVID-19 in Ireland on CSR. The study will examine the social and ethical dimensions of CSR to uncover if COVID-19 has acted as a catalyst to strengthen the 'social contract' between organisations and society.

The inspiration to pursue this research topic is grounded because the researcher is a frontline worker and had witnessed acts of compassion and support from organisations where needed. It raised the question for the researcher has COVID-19 in Ireland ignited for-profit companies to become more moral and will there be an emergence of a new model of CSR following this pandemic.

## **Rationale for the research**

Global crises existed before the Covid-19 pandemic. For example, the financial crises of 2008 - one of the worst economic disasters for many decades. León, J., *et al.* (2015). During the financial crisis, many people suffered losing jobs, homes, and savings. Many consumers felt that companies continued to strive for obtaining maximum profits which lead to consumer distrust Kearns, (2017). Scandals emerged in what would have previously been a reputable business which further added to feelings of mistrust by stakeholders. These scandals involved multinational companies that would have promoted their CSR as part of their image such as WorldCom, and it raises the question once more do companies engage in CSR activities for the good of society or merely to maximise profits. Deephouse, (2000).

Covid-19 will undoubtedly result in a global financial crisis. Social isolation has resulted in a change of life the old way of being has passed, and likewise, businesses worldwide have had to adapt in a bid to survive. This research will explore if COVID-19 has altered businesses' commitment to CSR. The research aims to uncover practical insights into CSR, social contracts, and business performance using the case study method: This will then permit a better understanding of CSR strategies and business ethics in times of liminality.

Firstly, it will examine 'stakeholder theory' to see if profits should be the only concern of businesses. Secondly, it will examine 'stakeholder theory' and other matters besides profits. Thirdly, it will



examine 'social theory' which puts CSR at the core of an organisation's values. Finally, it will review the concept of liminality as this research is conducted in extraordinary times.

According to Bansal, P., *et al.* (2015), companies are not expected to engage in CSR when facing times of crisis themselves. Companies have been thrust into a liminal space with many experiencing financial challenges and unpredictable times. The behaviour of companies during this unparalleled time may predict their future. Research has shown a good relationship with stakeholders may enhance financial performance; hence, it is imperative that companies retain a good reputation Kearns, (2017).

The literature review will support the objectives that are set out in this thesis to answer the main research question. There is a gap in the literature concerning CSR in times of crisis, and if companies can put profit aside to help society when it matters most. This research recognises that gap. According to Deephouse (2000), companies exposed to engaging in unethical behaviour often continue with these practices and are resistant to change for societal good. The main research question will be answered by addressing several key objectives and subsequently determining if COVID-19 in Ireland has acted as a catalyst for the emergence of a 'new model' of CSR.

## Chapter 2

### Literature Review

#### 2.1 Corporate Social Responsibility (CSR)

There has been an ever-increasing awareness of CSR in the last two decades, Park and Lee, (2009). Corporate social responsibility or CSR is a broad term of which the definition and concept are vast, varied and under much debate. Rahman, S. (2011). The concept/definition is framed differently from one organisation to another and often from one region to another. CSR actions aim to address societal needs, and different approaches are undertaken by organisations to focus on supporting these needs. Maignan, I. *et al.* (2005). According to the World Business Council for Sustainable Development's (WBCSD) definition: "Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large."

Literature on CSR in the United States finds that CSR is defined largely as a philanthropic model. Höllerer, M.A. (2012). Organisations make profits and from this donate to charitable causes. This model, however, allows for organisations to reduce donations in times of financial hardship or cut contributions in a crisis. Mohanty, R.P. (2008). The model in Europe alters from the USA philanthropic model and instead focuses on organisations conducting business so that all stakeholders benefit; it is 'a do-good approach'. Taghian, M. *et al.* (2015). CSR addresses many issues that contribute to human, economic, and environmental developments. Fontaine, M. (2013).

Research shows that most CSR intends to improve society in some way. Carroll's (1979) definition is that 'social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organisations at a given point in time.' The basis of this principle is that profit must come prior to engaging in CSR.

With many human rights and environmental matters at the forefront of media and with ever-evolving technology organisations are increasingly under the spotlight to 'do the right thing'. Jenkins, H. (2006).

Elhauge (2005) defined CSR as "sacrificing profits in the social interest". Campbell (2007) states that the importance of CSR is to 'do no harm'. Although this definition may be appropriate in researching

CSR in 'normal times' for this research, a definition that emphasises the social dimension of CSR will be applied. To 'do no harm' will ensure that companies comply with their legal responsibilities however this research is conducted in a time of global uncertainty when it is paramount to address the social dimension of CSR and businesses' responsibility in the interest of human beings. Previous research has shown that stakeholders no longer believe it is sufficient for a business to operate within the law and to achieve profits while 'doing no harm'. There is now a consensus that almost all businesses try to participate in CSR. Gibson, K. (2000). The European Commission defines CSR as "the responsibility of enterprises for their impact on society and as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders voluntarily should be company led". European Commission. (2011). The European concept of CSR is important for this research as it will focus on the commitment by companies located in Ireland to engage in CSR during COVID-19. This research will examine CSR actions and if these actions are fuelled by morality or profitability.

According to Gjørlberg, (2009) CSR is defined differently depending on geographical location, culture, and company background. CSR is driven, shaped and motivated by an organisation's commitment to contribute to their community and the wider society.

This research will examine the opinions of seven senior managers in Ireland during COVID-19 to determine if culture affects the integrative social relationship between a business and society and subsequently their level of CSR. According to Jones (2010), organisations have their own culture, and this culture determines business activities. Those in power determine company culture. Hence, organisational power is determined by management and subsequently by their values.

## **2.2 Theoretical Approaches to CSR**

The theoretical framework for CSR and the point that academics began defining the concept can be traced back to the 1950s when Bowen published the "Social Responsible Businessman" (1953).

Since Bowen's publication, there have been numerous studies carried out to stipulate the concept of CSR Maignan, I. *et al.* (2005). This literature review explores the theoretical frameworks derived from Milton Friedman's 1970 provocative article concerning the CSR of businesses, "The Social Responsibility of Business Is to Increase Its Profit" (Shareholder Theory) and the CSR theories that developed during the latter part of the 20th Century (Stakeholder Theory). There is also a third lens which is the societal view. CSR is now acknowledged as a rational and economically justified activity

(McWilliams and Siegel, 2001). This activity needs both society and organisations to exist. The integrative view would state that what is needed is more than just an existence between society and an organisation. It implies that an organisation has obligations to society. Malik, M. (2015). The researcher aims to explore the social contract that exists between organisations and society by exploring the Social Integrative Social Contract Theory (ISCT). The ISCT has been a topic of much research over the last two decades, and the relationship that exists between companies and stakeholders is widely recognised (Mc Williams and Siegel 2001). This research will examine that relationship at unprecedented times to evaluate if companies have brought social goals to the core of their business actions if they acted out of moral responsibility and made an ethical decision to 'do good where it matters most'. Crowther, D. *et al.* (2011). This literature review will assist in identifying gaps to determine if organisations can have a 'moral shift' in times of liminality or if it is 'justified economic activity' to maximise profits for shareholders.

The obligations of an organisation to its shareholders and stakeholders have long been debated Gamble, A. *et al.* (2001). Much of this debate has involved two theories that are polar- opposites (Shankman, 1999). These theories 'the Shareholder Approach and the Stakeholder Approach will be examined in this chapter to explore later CSR and the 'interdependence between organisations and stakeholders. Snider, J., *et al.* (2003). Shareholder theory embodies the classical approach to conducting business and argues that the primary responsibility is to the shareholders. Cochran, P. (1994). Stakeholder theory maintains that an organisation has a responsibility not just to the shareholder but to all the stakeholders. Gamble, A. *et al.* (2001).

The ISCT maintains that an organisation should bring social goals into the heart of its business model in a bid to combine social and economic goals Pearce, J.A., (2013). Previous research shows that organisational culture affects CSR and ultimately that those in power(managers) determine the organisation's commitment to CSR. Duarte, F. (2010). This study aims to add to this knowledge by interviewing managers during COVID-19 to determine if this holds in unprecedented times when organisations may be facing financial uncertainty

### **2.2.1 Shareholder Theory**

The shareholder theory implies that the organisation should conduct its business in the interest of its shareholders. Cochran, P. (1994). An organisation can justify activities that will increase profits, but actions are not justified if they hinder profits. Cochran, P. (1994). According to Snider (2003), the plausibility of Friedman's theory rests on the fact that organisations belong to the shareholders; therefore, it is only their interests that should be upheld. Giving that as the CEO is an 'employee' of the shareholder, it is the CEO's responsibility to act on their behalf and maximise profits Borghesi, R. *et al.* (2014).

Friedman contended that the social responsibility of business was to maximise its profits. Friedman stated that 'the business of business was simply that business'. To do this, a company should utilise its resources and engage in such activities that would generate maximum profits; (Freidman 2009). Friedman maintained that a business engaging in an activity other than such that created a profit could 'harm the foundations of a free society' New York Times Magazine. (1970) pp 122 - 6. According to Greenwood, M. (2007), shareholders investments are dependent on the organisations' performance; therefore, profits should be instrumental. According to Ruff (1998), participating in CSR activities is a breach of the organisation's responsibilities to the shareholders as it reduces profits. According to Barnea, A. *et al.* (2010) CSR activities and the resources both financial and otherwise used to respond to changes in 'stakeholders' preferences may result in organisations over-investing in such activities when a private benefit is involved rather than firm value maximisation. The Shareholder Theory rejects the view that organisations have a responsibility to society Sternberg, E., (1997) and Moore, G., (1999), defend this theory by way of 'Property Rights and Agency Theory'. Posner articulated that the Shareholder view was prevalent as it appeared to absolve companies from many moral situations (*The Atlantic* 2019). Stakeholder theorists argue that moral, social, and ethical obligations need to be considered. Gibson, K. (2000). The view that profit should not be the only objective of a business and other components need to be considered is the premise for the stakeholder theory.

### **2.2.2 Stakeholder Theory**

Stakeholders now demand that organisations engage in activities that demonstrate social responsibilities Carroll, A.B. (2004). The Shareholder Approach has been questioned, and the view that profit maximisation is of pivotal importance challenged, Carroll, A.B. (2004). Shareholders are not in isolation, and therefore other stakeholders need to be considered, Freeman, R.E. *et*

*al.* (2006). The move away from organisations merely seeking to maximise profits and not consider ramifications of their actions has shifted towards a move of responsibility to all, Freeman, R.E. *et al.* (2006). Academic research shows that in recent decades companies have increasingly adapted strategies beyond their financial interests in a bid to consider what impact direct or indirect their business is having on society and the environment (Rainey, 2010). From this perspective, many companies have altered their business activities and engaged in CSR. Many organisations refer to their CSR activities as being part of their company's core values Branco, M.C. *et al.* (2006). In contrast to the shareholder theory, Freeman's stakeholder theory holds the view that a company's responsibilities do not just lie with the shareholders but with anyone affected by the company or affected by its workings. Stieb, J.A. (2009). It promotes the ideology that a business should not just focus on making a profit, but in making the profit should have ethics and indeed be active in moral, social responsibility. Organisations may adopt strategies to meet the stakeholders demands that they engage in activities that demonstrate social responsibilities. Carroll, A.B. (2004). Freeman, R.E. *et al.* (2006) maintained that focusing on profits and having no CSR agenda would inevitably be bad for business.

The debate of whether organisations should seek only to maximise profits for shareholders or strive to 'do good' for all stakeholders raises the question on what an organisations role should incorporate and what their duty beyond legal implications is. Carroll, A.B. (1979). Carroll developed a theory which incorporated both the shareholder and stakeholder objectives. Carroll's model defines how companies should operate to increase profits Wood. (2002), while still acting responsibly towards society. Carroll, A.B., (1979), suggested that by contributing to society and acting in an ethical manner companies would benefit financially. Carroll explored Freeman's research on the relationship between an organisation and stakeholders Brin, P. *et al.* (2019). Stakeholders, according to Freeman, were 'any group who had a stake or claim on the firm' Freeman, R.E. (1984). The framework developed by Carroll outlines what he believes are the four areas of priority for an organisation in developing a mandate for CSR activities. It provided a visual framework so that organisations could engage in CSR. According to Carroll (1991), "corporate social responsibility involves the conduct of a business so that it is economically profitable, law-abiding, ethical and socially supportive". Carroll (1991) portrayed these activities as a pyramid.



Figure 1. Carroll's Pyramid of CSR (1991)

Although Carroll developed the pyramid of CSR with American societies in mind Crane and Matten (2007) noted that it is still relevant in other continents Brin, P. *et al.* (2019). Its foundation is built on profit, which applies to organisations worldwide. After profit, a company must ensure it complies with laws and regulations. Reinhard *et al.* (2008). Prior to a company engaging in philanthropic activities, it must meet its ethical duties. Companies whose sole purpose is to maximise profits Friedman, M. (1970), will concentrate less on the interest of stakeholders. However, these companies may be influenced to undertake CSR activities by incorporating Carroll's pyramid. Carroll suggested that companies who gained respect from stakeholders by contributing ethically to their locality would be financially rewarded. Carroll, A.B. (1979). Research has found that companies who actively participate in CSR reap benefits such as reduced staff turnover, higher productivity, and greater profits. Carroll *et e al.* (2003).

According to Lensen, G. *et al.* (2007), pp 388, the real challenge is ensuring 'that the firm pays wider attention to the needs of multiple stakeholders while at the same time delivering shareholder value'. This research will investigate if CSR strategies in Ireland during COVID-19 were carried out morally for the needs of stakeholders or if they were strategic decisions to benefit the company. In doing so, the social dimension of CSR will be evaluated to detect the link between organisations and society. The culture of the organisation and its use of organisational power can serve a need and address societal deficits. Malik, M. (2015).

### 2.2.3 Societal View

The day-to-day of business operations and the way business operations are carried-out, comes under the umbrella of business ethics. It refers to the relationship between the business, society, and its customers. Hence, CSR is an integral part of business ethics. However, just because a business engages in CSR does not mean that they engage in ethical behaviour. The main objective of a business is to increase profit.

Interestingly, research suggests that by conducting business ethically profits may increase (Booth 2002). Therefore, to carry out business in an aim to increase profits while behaving ethically, there needs to be an appreciation of the interdependence between business and society and a hypothetical contract between the two. Vogel, D. (1991).

The ethics of a business are reliant on their employees as ethics starts with personal beliefs and values. The manager's values will consequently impact on business ethics and subsequently CSR. Pearce, J.A. (2013).

Globally, organisations vary as do their work practices. Likewise, stakeholders' expectations of organisations vary from location to location and what may be considered an ethical way of conducting business in one geographical location may be frowned upon by stakeholders in another. Booth (2002).

In a bid to counteract these differences and provide a framework for ethical corporate behaviour, the United Nations Global Compact has drawn up policies to assist business that are committed to operating ethically. (United Nations Global Compact, 2008) Aguinis, H. (2011). The focus of this research is businesses operating in Ireland, and for that purpose work practices, stakeholders' expectations and ethical corporate behaviour will be studied from that perspective.

Social contract theory maintains that in the very beginning, people lived in a 'state of nature'. There was no judicial system, and no governments to regulate society: To overcome the lack of regulatory and adversity people entered into agreements. Laskar, M. (2013).

The Integrative Societal Approach (ISCT) is a social contract theory that creates a hypothetical social contract setting out obligations and entitlements for an economic system. Donaldson, T. (1995). ISCT infers there is a contract between an organisation and society. It links the 'common norms' of social contract theory with the specific norms of business'. Donaldson, T. (1995). In the last decade (ISCT)



has been a subject of many studies as the view that organisations have a role in society is now widely accepted. According to research carried out by Malik, M., (2015), there 'is no argument but that corporations have responsibilities to society. Friedman's statement in a 1970 article says that the 'social responsibility' of a company was limited to profit-making is disputed, and although profitability is sought, a company must now understand the context in which it does business. New York Times Magazine. (1970) pp 122 – 6. A company while pursuing profits should enter in a contract with society. There should be an acknowledgement of all stakeholders and how they may be affected by the company's operations. ISCT implies that society permits the company to exist, so the company should act ethically and 'give back'. Crowther, D. *et al.* (2011).

Stakeholders, according to Elango. *et al.* (2010), are directly impacted by how a business conducts its operations and therefore, will either reap the benefits or feel the harm. Companies are expected to act ethically not to abuse their power and to adapt to changes in society to benefit stakeholders.

If a company ethically engages with society, trust will be gained both within and outside the company, which in turn could lead to increased profits, Koonmee. *et al.* (2010). When conducting ethical business, there is a commitment from companies to improve society through the contribution of corporate resources and CSR strategies. Matei, L. *et al.* (2010). With conventional media coverage of unethical practices or violations of human/civil rights and bad business practices organisations are now more than ever focused on responding to societal needs, while attempting to generate recognition and respect. Garriga, E. *et al.* (2004). Companies who engage in unethical practices can be likely to be exposed quickly and publicly in this technological edge. The development of social media has left companies open to damaged reputations. Horn *et al.* (2015). Social media has emboldened stakeholders by exposing unethical companies to negative publicity and loss of trust. Horn, I.S. *et al.* (2015). Companies such as Nike and Gap have changed work practices in their factories given bad publicity surrounding them Varley, P (1998), while negative press and internet coverage of multinational organisations such as BP and Shell acting unethically has resulted in them rethinking their corporate image Aguinis, H. (2011). The media coverage has been and continues to be extensive as this global pandemic unfolds. How a business chooses to act may determine if they are to survive the economic downturn, which is sure to follow. Being ethical is good for business; stakeholders want companies to care for society and the environment. Research undertaken by Joyner and Payne (2002), demonstrates that 'good ethics is good business'. The ISCT provides a

framework for recognising when a business action or an organisation is failing to act ethically to society. Donaldson, T. (1995).

According to Freestone and McGoldrick (2007), ethical consumers are anxious about the well-being of individuals and the environment. Other research found that ethical consumers are concerned with wider societal impacts ranging from fair-trade to animal welfare, Crowe and Williams. (2000). The events globally since the announcement by WHO (2020) has raised new concerns amongst ethical consumers. While it is not unreasonable or unethical for a company to strive to maximise profits: What raises questions and often results in damaged reputations is the manner a business conducts itself to achieve these profits. If a company acts socially responsible and ethical high profits often follow. Koonmee. *et al.* (2010). According to Freel, (2013), perception is often the catalyst behind ethical behaviour. This research will examine if personal perceptions have driven CSR behaviour during COVID-19. Managers ultimately make decisions that determine the output of social responsibility. It is evident that stakeholders want and expect companies to act ethically (Joyner and Payne 2002), this research will examine if the level of ethical decision making has increased furthermore if this pandemic has acted as a catalyst for increased social responsibility.

### **2.3 Managers role in driving CSR Initiatives**

Organisational culture is defined by those in power (managers) and their belief system. Hence organisational culture is a combination of personal beliefs that integrate to define an organisational ethos (Jones 2010). The organisation will conduct its business in line with its ethos and culture. While CSR is dependent to some extent on existing and future regulation, Frynas, J.G. (2012), strategic decisions will vary dependent on organisational culture. These decisions may be based on the best interest of the shareholders (maximum profits), the internal stakeholders, the external body of stakeholders or include the society at large depending on the managerial culture. Hitt, M.A. *et al.* (1991). Managers, therefore, may engage in CSR for a variety of reasons, to increase profits to enhance the organisational image to boost human capital Waldman, D.A. *et al.* (2008) or to give back to society. While making choices and strategic decisions, managers are led by their own belief and value system. The amount of time and finances that are allocated to CSR is therefore determined by not only business judgements but by the personal experiences of those making the judgements (Jones 2010). In previous research by Duarte, F. (2010) she found that the level of engagement and

commitment to CSR was linked to the personal views and ethical values of the managers. Managers views and beliefs determine an organisations policies, behaviours, and activities; according to Collier and Esteban (2007), an organisations activity with stakeholders are essential for their continued success. A study by Mirvis, P. H., (2012), highlighted that managers often carry out CSR activities because they believe that it is expected by employees and by doing, so it results in higher engagement and loyalty from these employees: This was because employees felt that the organisation they worked for cared for society and was making a positive contribution. Enhanced employee engagement results in higher productivity and ultimately, greater profits. Gross, R. *et al.* (2011). Many organisations have implemented a business code of conduct to support good business practices and ethics and individuals have different concepts of what is considered ethical. Robinson and Nicholson (1996), alleged that managers believing that talking about CSR can omit them from engaging in CSR. Therefore, CSR is subject to personal interpretation. Research by Keys, T. *et al.* (2009), highlighted that some managers view CSR as an added pressure on the company.

It could be construed that many managers still believe profit comes before CSR. There is currently a gap in literature on managers perspectives of CSR, particularly in times of liminality. This study aims to address the gap to identify managers views and determine if they still believe CSR is an important function or if the financial interests of the organisation should be their primary concern.

## **2.4 Liminality**

Sometimes businesses enter a state of liminality, e.g. when they change their strategic approaches and business models, other times shocks in their external environment leads them to a state of liminality. The word 'liminality' is Latin in origin, and the translation is generally accepted as meaning 'threshold', Teodorescu, B. *et al.* (2015).

It refers to a state of transition, an in-between stage from one period to another. The concept of liminality can be traced back to the work of Arnold van Gennep and later revisited by Victor turner, Thomassen, B.(2009). In his work *Rites de Passage* (1909) Gennep identified three phases: Separation, liminality, and incorporation. The liminal stage is the in-between phase. Gennep's concept on liminality had been largely overlooked until Turner's article in the 1960s which examined the concept and application of liminality. Thomassen, B.(2009).

Turner's article posed the question of what the relationship between 'liminal experiences and the establishment of permanent structures' was and if changes that occurred in a time of liminality would remain after. Thomassen, B. (2009). Turner considers the concept of 'liminality' and refers to 'limonoid' events as a state of in-betweenness. Teodorescu, B. *et al.* (2015). Turner noted that society is in a constant cycle of change and that liminality is central to social progression. Turner proposed that the liminal stage can be seen as a kind of 'social limbo' in isolation of either the previous or successive state other than to acquire knowledge and gain insight into where a person came from and where they are going Söderlund and Borg, (2018). Liminality is a deviation from 'normality' into a 'new normal' in which unanticipated rules, principles and relations apply, Teodorescu, B. *et al.* (2015).

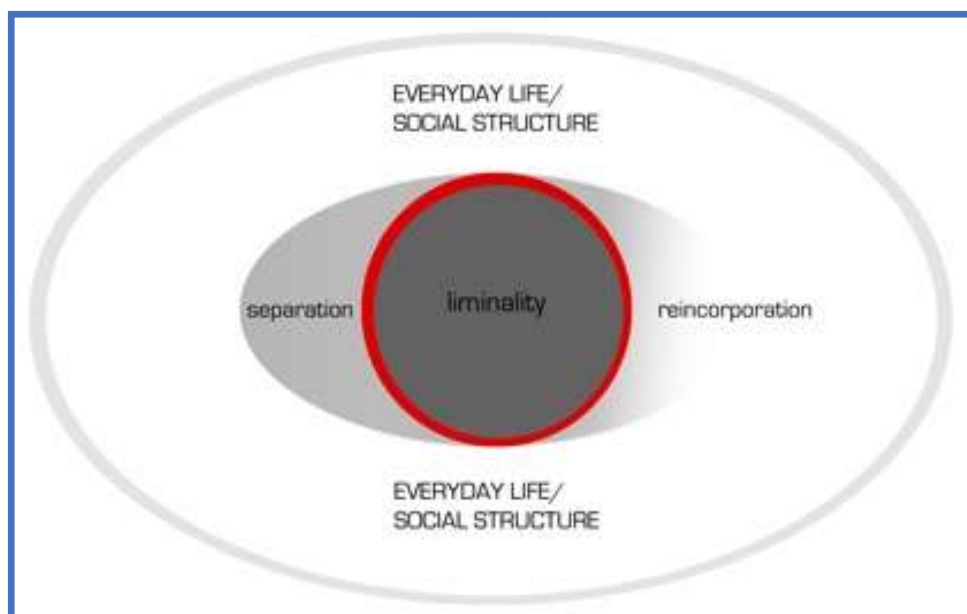


Figure 2 – Adapted from Turner's Concept of Liminality

During 2020, the COVID-19 pandemic has caused a crisis, and in times of crisis, humankind is left feeling betwixt and between. Currently, this virus has infected four million people worldwide, and the death toll is over 300,800 globally. W.H.O. (2020). This pandemic has pushed societies as well as a business into a liminal space. This aspect is of interest for this research as it seeks to understand how COVID-19 has inadvertently plunged businesses into an unexpected space. An unprecedented time that has caused CSR to be more important than ever. Anthropologists have referred to these 'in-between moments' as 'rites of passage'. Turner, V. (1967). According to Boland (2013), these in-between moments are when liminality is experienced. Turner, V., (1969) P125-30, identified crises as

'severe circumstances' that will 'disturb' societal and individual life. Turner described a life crisis as an opportunity for change. He characterised the liminal space in a time of crisis as often the beginning of something new. He explored the theoretical perspective that in times of liminality brought on by a crisis, may result in societal shifts, where existing norms and rules fade and are replaced by a sense of 'communitas'. Turner, V. (2017).

This research will identify if the times of liminality during Covid-19 encouraged businesses to show a real commitment to social purpose. Furthermore, it will explore if CSR activities can fulfil their responsibility/duty of care to society voluntarily as set out by the European Commission (2011).

Previous research shows that how a business conducts itself matters greatly but more so in times of uncertainty as the public scrutinises business's actions. Cunha, M.P. *et al.* (2010). A company's actions during a time of crisis may destroy, uphold, or shape their reputation and either increase or decrease public loyalty and trust. A company's reputation, although an intangible asset (Gaillard, and Louisot, 2006) can prove pivotal, especially with an economic downturn inevitable and may yet prove to be a valuable asset. The 2020 Covid-19 pandemic speaks to one of the most significant, natural changes in the cutting-edge advertising history, which might profoundly affect CSR, consumer ethics and marketing strategies. He, H. *et al.* (2020).

The immediate impact of lockdowns, social distancing and financial hardships have been felt globally; however, the lasting effects both economically and socially have yet to be revealed. He, H. *et al.*; (2020). Corporate behaviour and consumer perceptions have yet to be measured.

During the crisis, businesses were exposed across traditional and digital mediums. It has been reported that some business, both large and small scale, have been engaging in CSR activities with a real commitment to helping where it matters most. However, many businesses appeared to have resisted the urge to engage in unethical practices during this pandemic and proactively help. Some companies engaged in production outside of their usual field such as Automaker BYD who produced disinfectant and Dyson who produced ventilators (Hicks Apr 2020). It has been reported that some businesses, on the other hand, have tried to profit from this crisis. This exploitation was not isolated and, in a bid, to reduce the possibility of widespread profiteering from COVID-19, some countries set up taskforces to monitor unethical corporate behaviour. He, H. *et al.* (2020). According to an article by Hicks (2020), some large MNC acted unethically and used the crisis as an opportunity for marketing. McDonald's, for example, used the social distancing implemented for COVID-19 as an

opportunity to promote their logo. To summarise, it is apparent that COVID-19 is having a bearing on corporate behaviour and CSR activities, and undoubtedly it will have an impact on consumer perceptions and behaviours. This Covid-19 pandemic could provide an opportunity for a shift in CSR initiatives and highlight the importance of the social dimension of CSR.

## Summary

There are varying views on the topic of CSR and the obligations that a business has to society. They range from a view that a business has no obligation apart from to its shareholders, Friedman, M. (1970), to a business having an obligation to all stakeholders, Freeman, R.E. (1983), and more significantly for this research that business is interwoven in society, and therefore there has a social responsibility, inherent in business actions. Donaldson, T. (1995).

There is vast literature on CSR, spanning through the decades, from Shareholders Theory to Stakeholders Theory, and Carroll's pyramid up to the ISCT. Yet, there appears to be little evolution of CSR. It is a core concept in many businesses, and the literature suggests that companies who engage in CSR are more profitable than those that refrain. Carroll. et el. (2010).

Research by Waldman, D.A., *et al.* (2008) highlights the link between organisational culture and managerial values. Subsequently, participation in CSR is dependent on organisational culture (managerial values and belief's systems). Previous research on CSR is wide and varied. Yet despite the vast viewpoints and countless definitions of CSR; there remains a gap in the literature surrounding the obligations of a business to society in times of liminality. COVID-19 has presented an opportunity to add to this topic. Furthermore, the predominant research to date is quantitative; consequently, there is a deficit of in-depth understanding and personal experiences on this topic. This paper aims to address the gap in qualitative literature by identifying how a manager's personal beliefs and experiences may influence business decisions but specifically decisions that affect an organisations engagement with society at a time of crisis.

## Chapter 3

### Research Aims and Objectives

The aims and objectives of a research must be clearly defined to ensure that the most suitable methodologies are used, and that existing relevant literature has been reviewed before doing the research, Saunders, M. *et al.* (2007). The aim is that the researcher will further contribute and expand on the existing information.

This research was carried out during the 2020 COVID-19 pandemic, and although the lockdown measures are starting to ease, there is continuing uncertainty for many business sectors. In recent years academics have researched the concepts of CSR from several different perspectives inclusive of maximising profits, consumer behaviour, and corporate reputation (Jones 2010, Waldman, D.A., *et al.* (2008) Duarte, F. (2010). This research was conducted in times of financial uncertainty, and according to Bansal, P. *et al.* (2015), it could result in a reduction of CSR.

COVID-19 has had a global impact and now following this Global Pandemic as termed by the World Health Organisation (WHO) on the 11 March 2020; there will be foreseeable changes on social and business activities. A survey by Chambers (April 2020) has identified a scaling back of business by around 85%. According to the Institute of International foreign affairs (May 2020) the Irish economy has not yet felt the full impact of COVID-19. There have been business closures throughout the country, and many sectors have been severely affected. The Central Bank predicts that the unemployment rate may rise to 25% by the end of the year and that the Irish economy could be in debt by over 23 billion. With this time of uncertainty, business is facing new challenges and an unpredictable future. Ireland will undoubtedly be in a constrained economic time. According to Bansal, P. *et al.* (2015), companies are not be expected to engage in CSR activities when facing a crisis themselves. Companies are now in a liminal space and according to Bansal, P. *et al.* (2015), this may result in a withdrawal from social responsibility, or it could increase the engagement of social responsibility.

This research will investigate if the managers participating in this research have increased or decreased their CSR. Furthermore, previous research is mostly quantitative; therefore, the data is numerical and measurable; this research will employ a qualitative method to gain insights and understandings to organisations engagement with society during this period. This unprecedented

time has not passed, and according to Saunders *et al.* (2015), research that is undertaken on present events has shown to have more academic value than research conducted many years ago.

There is a gap in the literature in relation to research of a qualitative nature on the topic of CSR. This research aims to address that gap by conducting a case study through in-depth interviews with Senior Managers to collect primary data. This research aims to add a new dimension to the current research on CSR by exploring CSR in times of liminality. This is to determine if COVID-19 has triggered an evolution of CSR. To achieve this, the following questions will be addressed:

1. During COVID-19 in Ireland did CSR remain a strategic business decision (for financial gain) or did it become a voluntary action in a bid to assist society in one of its most vulnerable times to date?
2. Did COVID-19 in Ireland see Senior Managers displaying a greater commitment to stakeholders?
3. Did COVID-19 strengthen the 'social contract' between organisations and society?

From these objectives, the main research question has COVID-19 in Ireland acted as a catalyst for the emergence of a 'new model' of CSR will be answered.

This will be achieved through a review of current academic literature on CSR and seven qualitative semi-structured interviews with those in power (senior managers) better to understand the rationale behind CSR strategies and actions. Furthermore, if these actions have altered during the pandemic, and finally, if we are witness to the emergence of a new CSR model.



# Chapter 4

## Methodology

### 4.1 Introduction

The objective of this chapter is to review the research methodology used for this study. This chapter will give a brief background to the global situation as this research is undertaken. It includes the aim of the research the research philosophy, the research approach, strategy, and an explanation of the methods used. The sample selection for interviewee will be discussed, and finally, the strengths and limitations of the research methodology will be addressed.

### 4.2 Background to the research

On the 31st December 2019, an unprecedented outbreak of pneumonia was detected in Wuhan in China and subsequently reported to the WHO. The aetiology of pneumonia was unknown Sohrabi, C. *et al.* (2020). One month after the first reported case in China, the virus had spread to 20 other countries. On the 30th January, it was declared a Public Health Emergency of International Concern (PHEIC) by the WHO. The WHO named the unknown pneumonia on the 11th February 2020 as COVID-19 (WHO 2020). To date (03.06.20), the current global death toll stands at over 380,000 (Johns Hopkins University 2020).

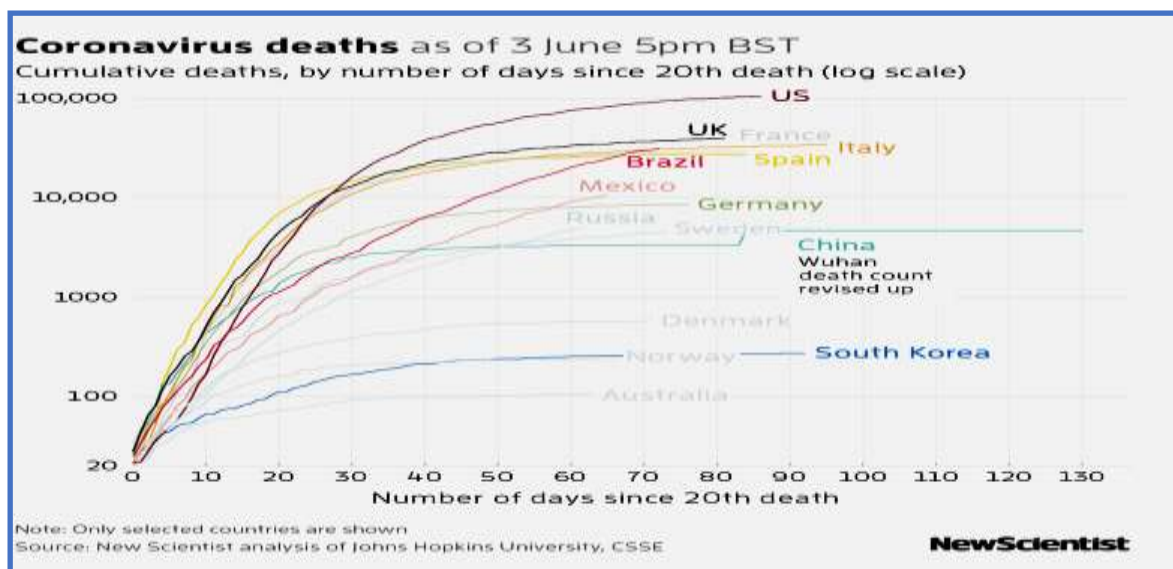


Figure 3 – Coronavirus Deaths June 2020 New Scientist

The world has now changed significantly, the human heartbreak is immeasurable, and the economic and social changes caused by the pandemic and the lockdown will 'constitute a cultural legacy'. He, H. *et al.* (2020). The corporate economic impact of COVID-19 globally is expected to be as devastating as that of the 1930's Great Depression (European News Channel 2020). Accordingly, the Covid-19 pandemic speaks to one of the most significant natural changes in the cutting-edge advertising history, which might profoundly affect CSR, consumer ethics and marketing strategies. He, H. *et al.* (2020). The immediate impact of lockdowns, social distancing and financial hardships have been felt globally; however, the lasting effects both economically and socially have yet to be revealed He, H. *et al.* (2020). Corporate behaviour and consumer perceptions have yet to be measured. During the crisis, businesses have been exposed across traditional and digital mediums such as TV and social media. It has been reported that some business, both large and small scale, have been engaging in CSR activities with a real commitment to helping where it matters most. Many businesses appeared to have resisted the urge to engage in unethical practices during this pandemic and proactively help. It has been reported that some businesses, on the other hand, have tried to profit from this crisis. This exploitation was not isolated and, in a bid, to reduce the possibility of widespread profiteering from COVID-19 some countries set up taskforces to monitor unethical corporate behaviour. He, H. *et al.* (2020).

### **4.3 Framework**

Methodology is the practice relating to how the research was conducted, inclusive of adopted methods for theoretical and philosophical expectations. Saunders, M. *et al.* (2007). This chapter will highlight the rationale behind the method and design used for gathering evidence and the conclusion/findings following the implementation of this method. The primary purpose of this study is to discuss COVID-19 in Ireland and its implications on CSR. This section will also examine the limitations and ethical factors of the study. To achieve the objectives of this study, the researcher will use certain elements from the 'research onion' by Saunders, M. *et al.* (2007). The 'research onion' is composed of six different layers. Each layer is unique in its purpose of identifying crucial elements in the process and design of research.

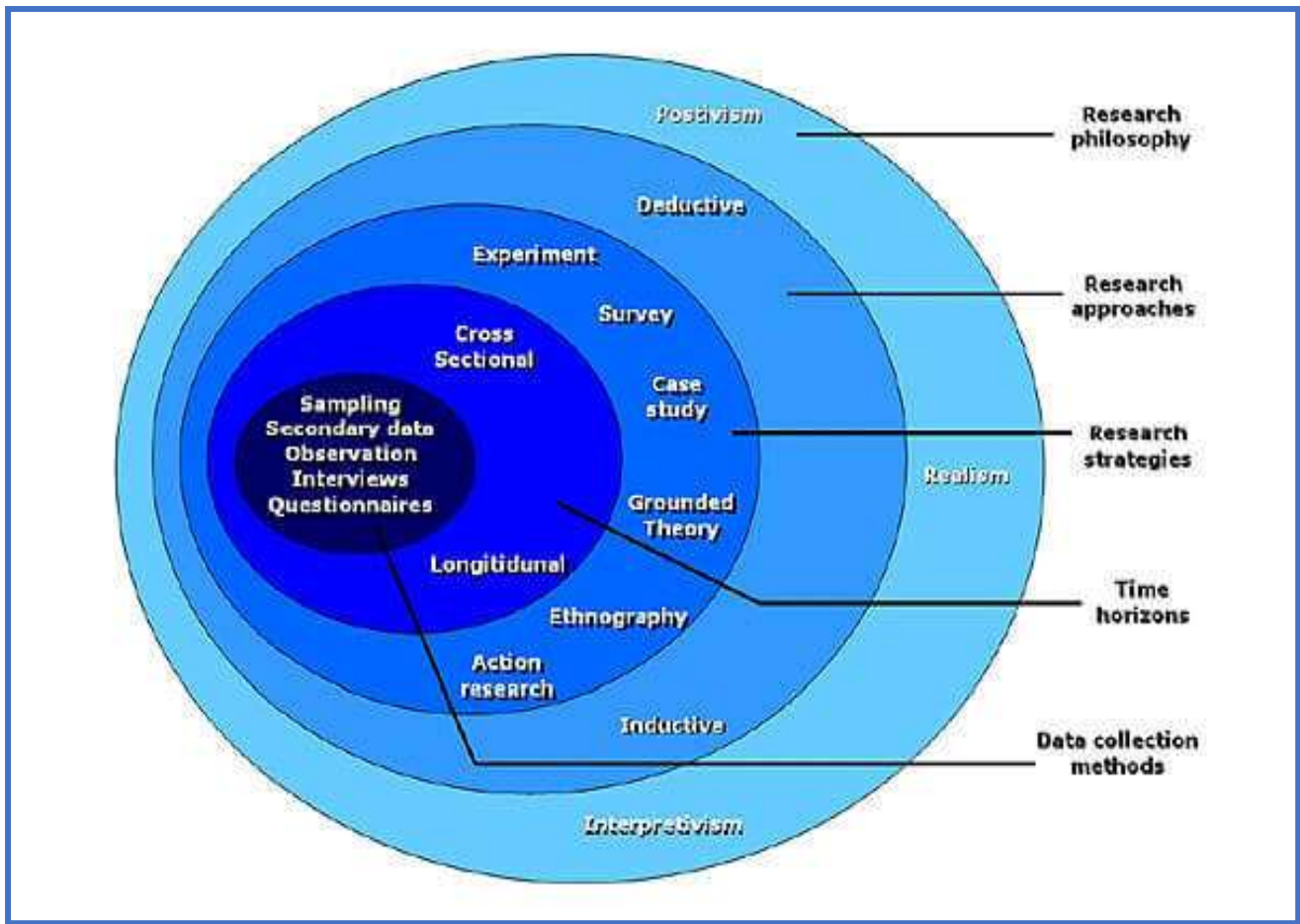


Figure 4 – The research onion : Saunders *et al* 2007

Saunders model identifies research philosophies in the outer layer followed by research approaches, research strategies, research choices, time horizons and lastly data collection. The Saunders Research onion (2007) gives an applicable progression through which a research methodology can be created. This model is adaptable and can be used in many forms of research methodology. The flexibility of this model allows it to be used in numerous contexts. Bryman, A. (2012). Saunders, M. *et al.* (2007), stated that to use this model, a researcher needs to work from the outside layer in. Each progressive layer describes a more comprehensive stage of the research process. The onion symbol is used to describe the process of research; to arrive at the inner layer, the outer layer must first be unpeeled; a similar approach is taken in research to reach a conclusion. The researcher must take one step at a time and follow a logical sequence proceeding from one stage to another. Bryman, A. (2012).

## Layer 1

### 4.4 Research Philosophy

Research philosophy refers to the set of beliefs concerning the nature of the reality being investigated. It is the outer layer of the model and contains the researcher's views and assumptions. The researcher's view of the world may determine the research method used. Saunders, M. *et al.* (2007). The researcher's views be they conscious or unconscious are significant as they facilitate the research and the conclusion of the study. The researcher's views are grounded in their assumptions, and research philosophies can vary depending on the objective of the research. (1) ontological assumptions (based on realities met during the research) (2) epistemological assumptions (based on human knowledge) (3) axiological assumptions (based on the researcher's personal beliefs and values). These assumptions can underpin the research method and the research findings. Crotty. (1998). Ontology refers to reality, and the existence of things, it is concerned with social reality exists. It is an area of philosophy that looks at the 'nature of being', 'the meaning of being' or what truly exists. Crotty. (1998). Ontology looks at what reality exists and the perception of that reality that can influence people's behaviour. Crotty. (1998). There are two influential stances within ontology: realism and nominalism. Realism states that the world exists in separation from humans and the human assumptions of it, that there is, in fact, an external reality that is separate from what people may comprehend. Crotty. (1998). The Nominalist view points to a socially constructed world. Researching this world entails collecting subjective accounts and experiences Crotty. (1998).

While Epistemology is concerned with the creation of knowledge and how knowledge is obtained, this philosophy is usually used to obtain scientific research as it is concerned with collecting data that can be verified. Bryman, A. (2012). There are two significant branches in this philosophy (1) Positivism and (2) Interpretivism (Burrell and Morgan 1979). Bryman, A. (2012), stated that positivism approaches use research questions that can be tested while realism methods allow for interpretations as it does not support a measurable mode. Interpretivism allows the researcher to interpret how people behave and participate in society. Hudson and Ozanne (1988) defined ontology as being the nature of reality, while epistemology is the relationship between reality and the researcher. Axiology is an area of philosophy that defines how opinions and values can impact a research result. Silverman, D. ed. (2016), stated that it makes one understand people's opinions can influence that data collection and analysis. There is no superior research philosophy. Saunders.

(2015), concurs that the best philosophy to use is the one that best suits both the field of study and the researcher's philosophy.

One of the objectives of this research is to investigate the perceptions of management concerning COVID-19 in Ireland using the interpretivist approach. This approach is best matched as it will allow the researcher to look beyond facts and figures and provide more insight into the rationale behind actions. According to Saunders (2015), interpretivist research permits the creation of deeper understandings and interpretations of 'social worlds and contexts. Saunders (2015), states that interpretivist research is highly appropriate for business and management research as each business is quite complex and unique depending on the individuals in the workplace. The interpretivist perspective will be used, as this research will focus on the management of different organisations. The research focus will be to view the experiences of management and the level of social engagement/responsibility during COVID 19 in a bid to analyse if COVID-19 has acted as a catalyst for the emergence of a 'new model' of CSR. A model that is based on helping society. By adopting an interpretivist approach, the researcher can analyse differences in organisations and leadership. However, the researcher is aware that this approach is impacted by personal values and beliefs; therefore, generalisation is undermined to some extent. As this approach uses primary data the researcher believes it may uncover interesting and relevant issues for exploring further as this approach is well-suited for exploring new phenomenon (Flick 2011). According to Creswell (2005), the value of carrying out research is in understanding why it is being undertaken, as COVID19 in Ireland is a new occurrence the researcher aims to understand why different approaches to CSR have emerged.

## **Layer 2**

### **4.5 Research Approaches**

On the second layer of Saunders Onion, there are two types of research approaches deductive and inductive. These two approaches are affected by the previous layer of Saunders Onion. Bryman, A. (2012). The deductive approach is the more scientific of the two, and according to Silverman, D. ed., (2016) develops the hypothesis upon a pre-existing theory. The research is then conducted to test it. This is known as the "top-down approach" (Trochim and Donnelly, 2008). This approach follows a structured methodology and is suited to the positivist approach, which allows the creation of hypotheses and scientific testing to an agreeable point of probability. Snieder and Larner. (2009).

According to Kothari (2004), first the theory should be established, and the knowledge obtained from the research tested against it. The inductive approach considers pre-existing theories but seeks to create a new theory from the data collected. This approach is referred to as the ‘bottom-up’ approach (Trochim and Donnelly, 2008). It is less focused on generalisation and more focused on gaining an understanding of the research and often adopts a flexible form to the investigation. Easterby-Smith *et al.* (2002); Douglas, (2003). According to Bryman and Bell (2011), the collection of data using this approach may create a new theory or it may sit comfortably in pre-existing theory. The Inductive approach, according to Flick (2011), is best used for qualitative research where interview answers can be cross-examined for patterns and trends between interviewees. This research will use semi-structured interviews to collect data and then analyse the answers to find common trends and patterns of CSR behaviour during COVID-19.

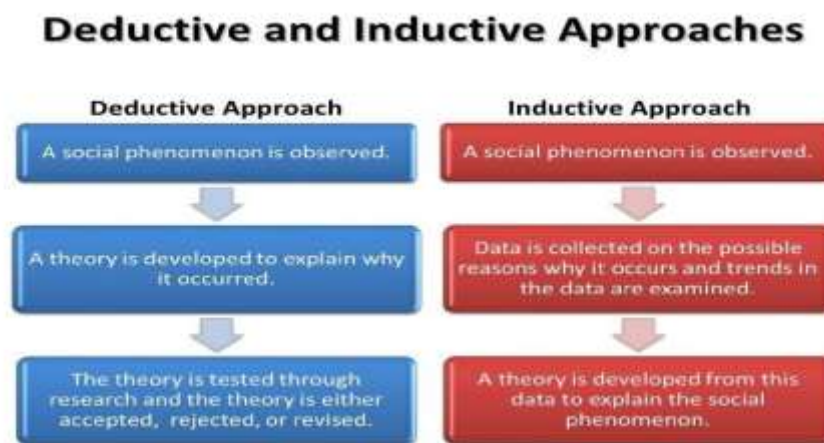


Figure 5 – Deductive and Inductive Approaches ResearchGate 2020

Furthermore, the inductive approach will be used for this research as according to Saunders *et al.* (2015), the inductive approach can be applied to exploring new phenomena or reviewing previous phenomena from a different perspective. The deductive approach is suited to testing a hypothesis and validating or eliminating the same. The inductive approach will permit the researcher to gain an understanding of the rationale of CSR actions during COVID-19. According to Saunders, M. *et al.* (2007), inductive approaches allow the researcher to gain an insight into the meaning of human behaviour. Therefore, the researcher can gain knowledge of both the rationale behind CSR activities during a time of liminality and the perceptions of managers that ultimately determine the organisational behaviour. Bryman and Bell (2010) state that qualitative research provides outcomes and conclusions based on interactions with individuals. By using the inductive approach,

the researcher can build on existing theories of CSR. As this research aims to investigate the social dimension of CSR the inductive approach, which is entrenched in social science is the natural selection. The inductive approach permits the researcher to gather primary data to investigate and then to analyse and finally draw conclusions from Saunders M *et al.* (2015). Bryman (2012), states that using a qualitative method and induction approach allows for personal values and beliefs to emerge. The researcher's objective is to explore new perceptions of social responsibility that may emerge during COVID-19; therefore, this approach, which is less rigid, will aid this process. Flick (2011) found that this method was frequently used for qualitative research when exploring new phenomena and analysing for trends.

Furthermore, the main body of research to date has been conducted using a quantitative method the goal of this study was to gain insights and understandings into CSR activities; therefore, a qualitative method was deemed the most suited. This research is undertaken during changing times. Therefore, the deductive approach, which is a more structured approach as it involves testing a hypothetical proposition would not suit the research objective, Saunders M *et al.* (2015). This research is conducted in uncertain times, and as such it must be remembered that each individual and business is unique in their interpretation of liminal times. In lieu of this the basis for generalisation is limited.

### **Layer 3**

#### **4.6 Research Strategies**

This layer of Saunders model describes the strategy the researcher proposes to use to carry out the research. Saunders, M. *et al.* (2007). The strategy can comprise of various approaches such as survey, case study, action, grounded theory, and ethnography. Saunders, M. *et al.* (2007), defined a research strategy as a road map used to achieve the goal of answering the research question. One strategy is not superior over the other rather the strategies implemented, and the design of the research need to be aligned with the information that the researcher is aiming to uncover. Saunders, M. *et al.* (2015). The research strategy is vital as it is the link between the theories that inform the research and the empirical data collected. Eisenhardt, K.M. *et al.* (2007).

The researcher will implement a case study as it is a beneficial approach for offering insights into one or more people in a specific area. Silverman, D. ed., (2016). "Case study is the study of the particularity and complexity of a single case, coming to understand its activity within important circumstances (The art of case study research 1995 P7). Case studies best use according to Stake, R.E., (1978) is to add to 'existing experience and humanistic understanding.' Stake (1995) believed that a case study of a complexity could support its understanding. As case studies are used to examine a phenomenon within its real-life context and to understand something that is unique, this strategy will be used for the study. Furthermore, this strategy is used by the researcher to explore COVID-19 in Ireland as it permits data to be collected that is personal and descriptive. According to Huberman and Mills (2002), if a researcher wishes to understand perceptions and social interactions, qualitative research needs to be conducted. As COVID-19 is an unfolding event, a qualitative case study will align with understanding, describing the event in context and for investigating unexplored areas. Clarke, A.M., *et al.* (1998). According to Silverman, D. ed., (2016). a case study 'examines a phenomenon within its real-life context, and the primary purpose is to understand something that is unique to the case(s) and then apply that knowledge to other cases and contexts. According to Huberman and Mills (2002) if a researcher wishes to understand perceptions and social interactions, qualitative research needs to be conducted. As COVID-19 is an unfolding event, a qualitative case study will align with understanding, describing the event in context and for investigating unexplored areas. Clarke, A.M., *et al.* (1998). to Silverman, D. ed., (2016). a case study 'examines a phenomenon within its real-life context, and the primary purpose is to understand something that is unique to the case(s) and then apply that knowledge to other cases and contexts.

Yin. (2003), suggested three types of case studies exploratory, explanatory, and descriptive. Stake. (2005), suggested that there were intrinsic instrumental and collective case studies. The researcher will be conducting an intrinsic but also exploratory case study. Intrinsic case studies are carried out to learn about a unique phenomenon Stake( 2005) while the exploratory case study is carried out when the researcher wishes to answer questions of how, why and what in order to gain an extensive and in-depth depiction of a social phenomenon. Yin, (2003). According to Yin (2003), exploratory case studies support research where the presumed casual associations are too complex for a survey. An intrinsic /exploratory case study will be used to explore COVID-19 in Ireland. This research will aim to understand the rationale behind CSR, Yin (2003) states that a case study



permits the researcher to delve into an individual or an organisations views and can be useful to the development of theory or add to existing theory. Furthermore, Yin (2003) suggested that case studies are best used when there is a gap or limited knowledge or literature as in the case of this research. This method should provide knowledge to bridge the gap in qualitative research on CSR, more specifically in times of liminality.

An intrinsic, exploratory case studies will involve several in-depth interviews, and each interview explores the unique aspect. Silverman, D. ed., (2016). The case study strategy will allow the researcher to examine an unexplored area by conducting several in-depth interviews during the on-going uncertainties of COVID-19. According to Darke *et al.* (1998), it is a strategy suited to less well-developed research areas and useful in research fields where the dynamics of the situation are of concern.

#### **Layer 4**

#### **4.7 Research Choices**

The fourth layer in Saunders' research onion deals with the method choice the researcher uses. According to Saunders, M. *et al.* (2007), there are three choices of methodology that can be used Mono, Mixed and Multi method. If the researcher is using the Mono method, then information is gathered using either quantitative or qualitative, the two are not combined. Saunders, M. *et al.* (2007). The mixed method approach permits a combination of both quantitative and qualitative methods to collect information (Flick 2011). The multi method like the mixed method permits a combination of both quantitative and qualitative information; however, this method combines methodology to determine a specific set of data, multi-method does not. If the researcher chooses to combine both qualitative and quantitative data, (mixed and multi method) the researcher must investigate if both have an equal bearing or if either qualitative or quantitative dictates the research. Cronholm, S. *et al.* (2011). As the mono approach uses just one method, this is the researcher's choice as the researcher believes that only qualitative research needs to be conducted to explore this study.

As quantitative research is concerned with numbers and measurements, the researcher has chosen to use qualitative research because it is concerned with descriptions and personal opinions. Yin. (2003). The researcher is interested in understanding the significance of COVID-19 in Ireland and how managers have reacted to the experience. According to Yin. (2003), qualitative research

permits the researcher to gain an insight into the meaning people have constructed to the events around them. The researcher will use the mono qualitative method as previous studies on the role of CSR have predominantly used quantitative methods. The researcher is not choosing quantitative as this research aims to uncover individual perceptions of COVID-19/Ireland. Bryman and Bell (2010), state that to gain an insightful analysis of a topic, a qualitative approach is the best option. By using this method, the researcher will be able to understand the experiences of managers during COVID-19 in Ireland and how they have acted in response to these experiences. The researcher will use the case study strategy while implementing a mono qualitative approach by conducting a series of in-depth interviews as a model for data collection. According to Saunders, M. *et al.* (2015), when undertaking qualitative research, three types of interview approach are available. The three types, according to Saunders, M. *et al.* (2015), are structured, semi-structured and unstructured. According to Robinson. (2011), the difference with each method is that structured interviews typically have pre-coded answers; the semi-structured interview is not standardised, and, finally, the unstructured interview is an informal method. Semi-structured interviews are going to be used for this research. According to Bryman and Bell (2011), semi structured interviews allow participants to delve deeper into their thoughts with each question: Depending on their opinion concerning the previous question. The researcher, in line with this method, will use prompts that will guide the interview, but which allow for expansion and elaboration of the question. Bryman and Bell. (2011). This method allows the researcher to collect more data on a specific area if needed and discuss certain aspects in more detail than others. The semi-structured option is best for this research as a structured interview would not allow for deviation or further exploration of an area that may emerge during the interview. The unstructured interview would not be suited either as the researcher needs to address certain aspects of CSR, which may not be answered by all participants if unstructured. Hence, an unstructured interview would prove more difficult to evaluate. Bryman and Bell. (2015). The semi-structured will be a stronger source of relevant data collection for this research. This style of the interview will allow for individual insights into organisational engagement and social responsibility. The aim of the researcher is by using semi-structured interviews the responses will lead to the understanding of why certain organisations changed their approach to 'give back to society' while other organisations changed their behaviour based on financial stability and gain.

	Qualitative	Quantitative
Conceptual	Concerned with understanding human behaviour from the informant's perspective Assumes a dynamic and negotiated reality	Concerned with discovering facts about social phenomena Assumes a fixed and measurable reality
Methodological	Data are collected through participant observation and interviews Data are analysed by themes from descriptions by informants Data are reported in the language of the informant	Data are collected through measuring things Data are analysed through numerical comparisons and statistical inferences Data are reported through statistical analyses
<i>Source: Adapted from Minichiello et al. (1990, p. 5)</i>		

Figure 5 – Adapted from Minichiello et al (1990)

## Layer 5

### 4.8 Time horizons

This layer is concerned with the required time for the completion of the research. According to Bryman (2012), two types of time horizons are detailed in the Saunders onion (1) the cross-sectional and (2) the longitudinal. The researcher will use the cross-sectional approach as it involves data collection over a particular time frame, while the longitudinal approach involves collecting data over a longer period (Robson 2002). The rationale of the cross-sectional approach is the research paper is being conducted as part of an MSc Management course, and therefore the study is constrained by a time frame.

## Layer 6

### 4.9 Data Collection and Analysis

This is the final layer of the research onion. According to Saunders, M. et al. (2007), this process contributes substantially to the reliability and validity of the research. Data collection and the analysis of the data is conditional of the research approach used (Bryman 2012).

#### 4.9.1 Data Collection

The data that will be used for this research is primary data (directly obtained from the source by the researcher) collected through semi-structured interviews. This research aims to explore the personal beliefs of managers during COVID-19 in Ireland. As this is an unexplored subject, secondary data collected from another research would not suffice. In depth, interviews will be used to collect the data required for this research. The rationale for this method of data collection which is an interpretivist qualitative method is to provide a source of data that represents beliefs and values. Quantitative is numeric and as such would not provide the type of data collection required by the researcher Ghauri, P. *et al.* (2020). Saunders, M. *et al.* (2015), recognises that interviews are an effective manner of gathering primary data when pursuing new perceptions. As this research is undertaken in an extraordinary time, and the researcher is aiming to identify new perceptions during this time, this mode of data collection will best support the research. The researcher's data collection will be non-numeric; it will be data that cannot be quantified, such as human emotion, thoughts, beliefs, and feelings. Saunders, M. *et al.* (2015), acknowledges that interviews are an effective mode of collecting primary data when seeking to understand human behaviour and new perceptions. This is suited with the research topic of the effect COVID-19 has on CSR.

There are many advantages to using interviews; interviews provide in-depth knowledge and participants can be redirected if certain lines of enquiry need to be pursued. Bell J. (1999); Denscombe M. (1998). They are a source of rich data and are more comprehensive than other forms of data collection (Creswell 1994). Interviews permit the researcher to gain an understanding and insight into new phenomena and to question certain areas of interest. Denscombe M. (1998) Interviews also have disadvantages as they are time-consuming, and therefore a smaller sample is used. Bell J. (1999).

Due to COVID-19 and the mandate that is currently in place for social distancing and participants preferences to remain safe during the pandemic interviews were all conducted using technology. The interviews were arranged with a time frame of one hour. Two of the interviews were recorded using the Otter App, which also enables the transcription of interviews. Notes were taken for the remaining four interviews (Skype). Prior to asking any questions, the participants were assured full confidentiality and anonymity and asked if they were happy to continue being participants in the study. The participants were made aware that notes/recordings would be used for transcription but would be deleted upon submission of the research. According to Mohiuddin and Zhan (2010),

reaffirming a participant's anonymity creates a relaxed environment which enhances discussion on the research area.

The recording of participants was dispensed with after the first two interviews mainly because the participants did not seem relaxed and appeared to be cautious with their answers. According to Bryman and Bell (2013), recording participants may unnerve them; the researcher found that the remaining participants offered up information more freely.

#### **4.9.2 Sample**

As this research is qualitative, the sampling technique was non-random purposive sampling. The researcher chose specific people who met the criteria for the study, which was to be in a senior management position in the same organisation for no less than four years. The researcher felt that this would provide more significant insights into the organisational culture and their implementation of CSR. The gender and the age of the people participating were not stipulated. However, inadvertently all of those who participated were over 44 years of age. Four men and three women participated. This research ensured the name of the participants and the name of the organisations would remain anonymous due to the sensitive nature of the data. However, the industry they came from and the number of employees in each was disclosed as the researcher felt it would be of interest to the study.

The researcher chooses four different sectors of industry from which to draw the sample. The industries chosen are the Software & ICT, Financial Service Industry, Marketing and Construction Industry. Two of the participants were chosen because of the large number of employees the rationale for choosing these industries is that generalisation is limited due to the design of the research but drawing from sectors that employ large numbers may provide more knowledge around organisational CSR. The other participants are in organisations that employ fewer people, but the researcher believed this might give a more balanced result.

### **4.9.3 Data Analysis**

Data analysis, according to Thorne (2000), is the most complex stage of the research. Thematic analysis is a common approach when analysing qualitative data. This approach permits the identification of patterns that can be used to develop themes. Once themes begin to emerge the most significant themes can be analysed. The researcher transcribed each interview and then began coding. Coding is the “formal representation of categorising and thematic analysis. Rossman and Rallis, (2003), pp 285. After the transcripts were revised, coding was conducted by identifying keywords and phrases. Subsequently, categories were shaped, and themes established. This permitted the researcher to determine similarities and identify differences in each participant’s transcript to understand if COVID-19 in Ireland has acted as a catalyst for-profit companies to adopt CSR strategies and become more socially responsible.

### **4.10 Ethical Consideration**

Research ethics is concerned with the application of professional codes of conduct in relation to the collection, analysis reporting and publication of information of a specific topic, most importantly the subjects ‘right to privacy, confidentiality and informed consent’. Vanclay, F. (2013).

This research is directed towards CSR and the moral standards of managers within the context of the current COVID-19. The researcher took ethical consideration by guaranteeing that all interviewees would remain anonymous as would the companies in which they work. The sector of the business would be identified as would their managerial role, but any personal information which was exposed during the interview would be held confidential, and all transcripts would be destroyed on submission of the thesis. Each interviewee took part voluntarily. Due to social distancing, participants choose not to have a face-to-face dialogue. All interviewees were permitted to preview the interview notes before the research was complete should they wish to do so.

### **4.11 Reliability and Validity**

Reliability and validity are crucial to the integrity of the findings. Reliability is the degree to which a repeat study would produce the same results. Therefore, consistency forms reliability. Reliability in a qualitative study can be of concern as there is no certainty against the impact of subjectivity.

Babbie, E. R. (2010). To minimise subjectivity as much as possible, the researcher remained unbiased and did not pressure the participants in any way to give specific answers.

Validity refers to the level to which the findings accurately echo the phenomena under research. Validity is a compulsory component for all research undertaken (Oliver 2010). Measures to ensure validity for this research included using a semi-structured interview to reduce variances in data collection, repeating and clarifying questions when needed and allowing each participant the time they needed to answer free from pressure.

#### **4.12 Limitations**

Bias: The interviewer has worked on the front line since COVID19 in Ireland, so bias cannot be completely excluded. The interviews were semi-structured to ensure that the interviewer had a template and try would not deviate from the main objectives of the research to reduce bias. The sample size of seven interviewees provides a narrow view of CSR during COVID 19 in Ireland. A larger sample may have produced different patterns.

There was only one research method chosen, and perhaps if the research had used a mixed method, the research would have yielded quantifiable findings.

Due to social restrictions, interviews were not face-to-face. Therefore, it was harder to establish a rapport. It was harder to read the body language of the participants, as there was no physical interaction. Body language during interviews can reveal much detail, and this limited that opportunity. Borg (2008).

#### **4.13 Conclusion**

This chapter explored the methodology for the research design, which is an intrinsic but also exploratory case study. The study is qualitative and primary data is collected from semi-structured interviews. The data was collected, categorised, and analysed the results are presented in the subsequent chapter. The interview themes and participants details are contained in the Appendix. The participants their organisation and their interview transcripts are confidential, so no ethical concerns emerge.

## Chapter 5

### Analysis and Findings

#### 5.1 Introduction

This chapter will discuss results arising from the qualitative data analysis undertaken as part of this dissertation. The literature commenced with describing different theories of CSR, assessing a senior managers role in CSR and concluding with the concept of liminality. Semi-structured interviews were conducted with seven participants who are senior managers, for a period of no less than 4-years, in their industry sector. The questions were designed to provide understanding and clarity to the research objectives and ultimately answer the main research question. The findings from these semi-structured interviews represent the participant's insights and perceptions of CSR in relation to COVID-19 in Ireland. To reach these findings, this researcher organised a framework under several objectives. The purpose of each research objective was to permit emerging responses and themes to be clustered in a coherent manner from which conclusions and recommendations could be drawn. Each question was asked to gain an assortment of answers from the senior managers so that each objective could be met with a view to answering the main research question. The results after analysis identified themes in each objective.

**OBJECTIVE 1:** To identify if CSR remains a business decision (for financial gain) during COVID 19 in Ireland. The researcher first needed to explore the understanding of each senior manager in relation to CSR to determine if their attitude on CSR was one of profit or one of societal good.

#### **Theme 1: Awareness of CSR**

As cited in the literature review, the European Commission has defined CSR as "the responsibility of enterprises for their impact on society and as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Therefore, it should be company led". European Commission (2011). Each of the participants was asked of their understanding of CSR in relation to the organisation in which they work.

Five of the participants were aware of their organisation's policy concerning CSR. Of these, two were aware that CSR as part of the organisations strategic planning. Participants A and D communicated



that CSR as part of the organisation's core values. Participant A "we are committed to acting responsibly" "we try to provide a cost-efficient service and add value to people's lives". Participant D "we listen to the opinions of the public and their opinions help us to decide what CSR pillars to focus on". Three of the five were aware that the organisation had a policy and were somewhat familiar with it but had little input in its implementation pre-COVID-19 in Ireland. Two of the participants stated that they were not well-rehearsed with CSR operations (G and E). Participant E stated, "I am aware that there is a policy, but it has never been communicated".

Attitude towards CSR was then explored, the interviewer asked if they believed all organisations should engage in CSR? Most of the senior managers expressed that it was important to care about society and organisations should 'play their part' (participant D). One of the senior managers communicated that he would like 'to have more of an input' into the allocation of CSR resources. Two senior managers stated that individuals should support the charities or causes close to their heart independent of the organisation. One participant felt that organisations are expected to 'fill the deficit' in the social imbalance of society and that this should not be the function of CSR (participant G).

## **Theme 2: Not solely profit-driven**

Some theorists believe that a business should only be concerned with making profits. Milton Friedman (1970) expressed this view in his article "The Social Responsibility of Business Is to Increase Its Profit". Gibson, K. (2000), noted that while most business now engage in CSR, there is an ongoing debate if a business should concern itself only with making profits. The researcher asked the participants their view on whether CSR was profit-driven in their organisation and more specifically if it was profit-driven during COVID-19 in Ireland.

All the participants felt that making a profit was of fundamental concern to the company. Four conveyed that while it was essential to making profits, it should be in isolation to CSR. These participants expressed that without making profits and being financial secure no other interests could be pursued, two participants further went on to state that it is through making profits that they can then be responsible to society (B and F). Two participants disclosed that past business decisions involved implementing CSR objectives that added value to the business (C and F).

Participant A and D stated that financial gain should never be a priority when implementing CSR but especially during COVID-19. Participant A "profit should not be in the same sentence as COVID-19". Participant D "it would be immoral to make profits and to use the situation to gain an edge".

One participant stated that 'a good reputation does not hurt you' (participant C). When asked to clarify and elaborate on this, participant C said, 'sometimes you can do good and make money'.

### **Theme 3: Liminality**

The Concept of Liminality discussed in Chapter 2 provided insights into how, during times of financial uncertainty CSR may be compromised. As stated by Bansal, P. *et al.* (2015), engagement in CSR is not expected when companies are presented with challenging times and potential losses. An organisation can justify activities that will increase profits, but actions are not justified if they hinder profits. Cochran, P. (1994). The researcher wanted to determine if uncertain times altered business decisions and ultimately affected CSR or the drive to maximise profits. The researcher posed the question did the uncertainty of the economic climate alter your CSR decisions? Five of the participants believed that CSR should not be linked to profits and of these Four of the participants believed that a company should be fully committed to CSR but commented that it is only possible if the company is financially stable with positive forecasts. They went on to say that this was exceedingly difficult times and it was uncertain if resources could be allocated for CSR as in the past. The researcher went on to ask if they make profits 'on the back of CSR'.

Two participants disclosed that CSR was intricately linked to adding value to the business in the past (C and F) and further commented that financial gain was not a factor in CSR during COVID-19 in Ireland and that this was a shift from normal business decisions.

Previous studies showed that at times companies strived to achieve a good reputation to increase sales. Hunt, S.D. *et al.* (1989); Carmeli, A. (2005). However, senior managers (C and F) deviated from linking CSR to financial gain and implemented supports to assist rather than to benefit.

Participant C "In times like this it's important to care, the company donated bottles of water and food to local charities, we also donated PPE to local hospitals, it wasn't about getting noticed it was about saving lives". According to participant F, these are "unprecedented times", and therefore everyone needs to do their bit for society without wanting recognition ". Two participants revealed that due to strategic planning, there was a budget for CSR, and this budget was adapted to ensure maximum benefit to society. This lead on to the next theme.

**OBJECTIVE 2:** Did COVID-19 in Ireland see Senior Managers displaying a greater commitment to stakeholders.

### **Theme 1: Organisational Culture**

Previous studies reveal that how a business conducts itself matters enormously but more so when there is a crisis unravelling. Cunha, M.P. *et al.* (2010). Its management chain influences the way a business conducts itself. According to Waldman, D.A. *et al.* (2008), there is a link between organisational culture and managerial values, hence participation in CSR during COVID-19 in Ireland is largely dependent on organisational culture (managerial values and belief's systems). The participants were asked if they felt that the organisational culture had been conducive to CSR during Covid-19 in Ireland. Two of the participants expressed that more could have been done and that it was not within their capabilities to do so. Participant G "It's at times like this I would like to have more say". Participant E "I wasn't asked for my input". They further went onto disclose that there was "extremely poor" communication in the organisations from department to department and that each department worked independently of others.

Participants A and D who had disclosed that CSR was part of the company's core values believed that the culture of the organisation led to increased CSR. Participant A "we always listened carefully to our stakeholders and community engagement was present pre-COVID-19 but now more than ever, it has become critical to engage and develop solutions to ensure a sense of trust ". Participant D "We were always committed to supporting communities, and this commitment has increased over the last few months". They both spoke of various initiatives within the organisation that promoted CSR in line with employees' interests. Participant A "we encourage employees to get involved". Participant D "from top down, we promote a sense of belonging".

Two senior managers who were aware of CSR activities in their organisation felt that there was an initial injection of cash to support CSR during COVID-19 in Ireland but that it phased off as the weeks passed by. Participant B "we supported local organisations initially, but as the pandemic continued the level of support eased. I have identified ways to increase CSR while not undermining cashflow, but I guess its difficult times and uncertain times for all". These managers felt that there was not a unified approach to CSR in the organisation they worked for.

## **Theme 2: Priority**

The 2012 study by Mirvis, P. H, as discussed in the literature review (managers role in driving CSR) emphasised that CSR is often undertaken by companies to gain loyalty and respect from their employees. It has been suggested that happier loyal employees lead to greater profits. Gross, R. *et al.* (2011). It was evident during the interviews that the managers felt that the companies they worked for went to great lengths to ensure that their employees were kept safe. The interviewer asked the participants at this stage what they felt their main priority was. It was a recurring theme with managers highlighting that "first and foremost, the welfare of their staff was looked after" (participant C). The participant's comments demonstrated actions of increased responsibility towards their internal stakeholders (employees) and a willingness to support them. When this theme emerged, and each participant referred to employee support during the pandemic; the interviewer followed up with questions to better understand if this increase in responsibility towards employees was due to legislation or due to commitment.

## **Theme 3 - Legislation**

Frynas, J.G. (2012), supports the belief that CSR is dependent to some extent on existing and future regulation. COVID-19 in Ireland evolved rapidly, and the Irish government stipulated guidelines and legislation in a bid to slow the virus down. This legislation impacted many companies as only essential workers could go to work and travel for work; all other employees had to work remotely. While all seven participants declared that the internal stakeholders were of key concern with a little probing (Duty-bound or Care?) four out of the seven managers commented that if it were not due to legislation, they would have remained open as the management saw fit.

One manager stated that "I think the remote working went on far too long and will cost the company dearly" (participant C). "Other countries harder hit managed to control the situation better" (participant F). While one participant stated, "we will follow the legislation to keep our employees safe and follow all recommendations" (participant A).

## **Theme 4 Internal vs External Stakeholders**

Five out of the seven participants discussed the responsibility of the company is primarily focused on employees presently rather than continued responsibility to society which indicates primary stakeholders are first and foremost. According to Kearns (2017), this relationship is vital in the success of a company. Two of the participants (A and D) conveyed that commitment to both internal and

external stakeholders would not alter. "We have resources pooled in different areas" (participant A). "We will maintain our support to society while looking after employees" (participant D).

According to Carroll (1983), "corporate social responsibility involves the conduct of a business so that it is economically profitable, law-abiding, ethical and socially supportive". It appears from the interviews that five managers felt that the conduct of the business should be to act responsibly towards their internal stakeholders first in difficult times.

### **OBJECTIVE 3: Did COVID-19 in Ireland strengthen the 'social contract' between organisations and society**

#### **Theme 1: Commitment to society**

The interviewer wanted to discover if there was an increase in community CSR as literature demonstrates that organisations and society are interdependent. Snider, J., *et al.* (2003). Of the seven participants, five felt that the companies they worked in had acted compassionately towards society and at an increased level when COVID-19 presented in Ireland. However, further findings uncovered that this was not consistent throughout COVID-19. Participant A "we felt that there was a need to ensure students from disadvantage areas were not forgotten during this pandemic, I know that many schools in disadvantaged areas were provided with laptops and transport arranged to deliver them to students the schools identified in need". This highlights McWilliams and Siegel's (2001) view that society and organisations need each other to exist and demonstrates a commitment to society. According to Malik, M., (2015), organisations have an obligation to society, and they are intrinsically linked. Participant (C) spoke of ensuring that those who may become socially isolated had communication devices to shelter them from the adverse effects of loneliness "we have given away smartphones and credit to a charity that distributed them to the most vulnerable" Five senior managers highlighted commitment to society at the start of the pandemic. However, three responded that this commitment had lessened over time. These responses lead to the next theme.

#### **Theme 2: The Future**

The objective was to gain insight to determine if CSR commitment would continue during and after COVID-19. Many companies had found themselves entering a state of 'liminality' when firstly the pandemic struck in Ireland but secondly when the external environment altered due to social

distancing. According to Söderlund and Borg, (2018), a company enters a state of liminality when strategic decisions must be altered due to unforeseen circumstances.

Five of the participants expressed that the pandemic had gone on longer than expected, and because of this the company was now in 'uncharted territory'. According to He, H. *et al.* (2020), this pandemic may profoundly affect CSR, and the economic effects are yet to be revealed. These Senior Managers appeared concerned for the financial well-being of the organisation and appeared apprehensive about economic forecasts. One participant (A) was confident that CSR would remain a priority "I am confident that the support will continue through and after COVID-19". Another stated that the company they worked for would remain committed to being responsible and 'identifying the neediest charities' (participant D), while others felt that although "CSR was much needed and had been a positive force there are now other priorities" (participant F). "Times are strange, it's hard to predict, but I think we now need to focus on the business" (participant B). "I think some harsh decisions need to be made" (G). These statements correspondent with the expression of doubt surrounding the future economic uncertainty.

### **Theme 3: CSR is conditional**

It was apparent that several issues were facing the senior managers of these companies, and one was the utilisation of resources. There is considerable uncertainty, and this makes planning difficult. According to Matej, L. *et al.* (2010) companies are expected to act with interest of in mind. Although there is an interdependence between business and society, Vogel, D. (1991), a company's obligation to society is conditional on the resources available and the forecasts for the future. The researcher finally wanted to discover what each senior manager's view off COVID-19 in Ireland (4 months from the first initial case) and how it may change CSR implementation.

The research highlighted that CSR is conditional on the resources being available. If a company is financially struggling all its resources must be pooled to keeping it afloat.

Five of the participants disclosed that the company's resources and planning would be on strengthening the company and ensuring financial stability for the near future. Without making a profit, other interests could not be met. These participants felt that COVID-19 had brought about great acts of compassion from all organisations but that these acts of compassion were due to extraordinary circumstances (B,C,E,F,G). Most of the participants felt that everyone wanted to help at first and the fear factor and human tragedies added to this feeling of wanting to help, but that this help was unsustainable. One senior manager reiterated that "some people expect too much".

Two of the senior managers felt that it was much easier for larger organisations to provide ongoing support as they would have greater resources. Two participants felt (A and D) that this experience has brought much learning and plan to review and update their CSR strategies.

## Chapter 6

### Conclusions

#### 6.1 Introduction

This chapter begins with a discussion to the findings and then formulates an answer to the research question proposed based on the objectives and the findings which are presented in chapter five. The researcher analysed the comments and the themes from the interviews, and important primary data were contrasted with the literature review to ensure any similarities and contrasts which could answer the main question were examined. The researcher concludes with recommendations.

#### 6.2 Discussion

Most senior managers have conveyed during the interviews that they believe engaging in CSR is important, especially when a crisis is unfolding. They all believed that support was needed in communities during COVID-19 in Ireland. All demonstrated that on some point this was provided. In some organisations, the focus on community support during COVID-19 in Ireland was short-lived; the focus shifted back to the internal stakeholders more so as the pandemic and the impact of lockdown continued. CSR initiatives were endorsed in some organisations but not in others. From referring to the literature review, revisiting the objectives and analysing the findings from the primary research, what became apparent was that certain elements influenced the level of CSR and the concentration of CSR. These elements developed from the objectives, and through these, the main research question could be answered. Before concluding with the answer to the main research question, the objectives are first assessed individually.

#### Objective (1)

Did COVID-19 remain a strategic business decision for financial gain, or was it implemented on a voluntary basis as a means of support?: During COVID-19 in Ireland from the seven participants interviewed, it was apparent that financial gain was not of interest during COVID-19 in Ireland. Two senior managers admitted that in previous times profit was a factor for implementing CSR but not during COVID-19 in Ireland. Two of the senior managers appeared offended that the suggestion of making a profit was considered in this context. Vogel, D. (1991), stated that to increase profits, an



organisation must behave ethically and have an appreciation of the interdependence between itself and society. It appears that all the senior managers understood this interdependence and behaved ethically. Furthermore, it appeared that there was genuine regard for doing 'the right thing' and this far outweighed the desire to maximise profits.

### **Objective (2)**

Did COVID-19 in Ireland see Senior Managers displaying a greater commitment to stakeholders: From the research gathered there was a greater display of commitment to stakeholders during COVID-19 in Ireland. It emerged that the commitment was varied dependent on (1) organisational culture; organisational culture (managerial lead – Jones 2010) appears to be conducive to support during COVID-19 in Ireland. According to Duarte, F. (2010) organisational culture permits organisations to improve society in some way. (2) Organisational priority; Internal stakeholders (employees) were the main priority for most managers as stated by Elango *et al.* (2010), stakeholders are directly impacted by how a business operates and none more so than the employees. (3) Uncertainty; Bansal, P. *et al.* (2015), found that companies are not expected to participate in CSR when facing financial uncertainty. Several senior managers felt that the future was uncertain, and the allocation of resources for CSR was in question. (4) Size of the organisation; Two participants came from large organisations who can afford to integrate CSR into their strategic plans and do not face the same fight for survival as the smaller organisations. (5) Regulations; Frynas, J.G.(2012), says some CSR is dependent on regulations what emerged was regulations ensured employees well-being during COVID-19 in Ireland, but most of the participants conveyed that they went above and beyond the mandatory regulations for their employees.

### **Objective (3)**

Did COVID-19 in Ireland strengthen the 'social contract' between organisations and society: The research highlighted that there is indeed an intrinsic link between organisations and society. Donaldson, T. (1995). COVID-19 in Ireland has reinforced this link but not necessarily strengthened it. The research uncovered that although organisations strive to provide support where possible and to those most vulnerable the resources, especially at uncertain times are not always there: This means that charities dependent on the 'goodwill' of organisations may be unable to provide the support they adhere to provide. The research has identified that the Covid-19 pandemic in Ireland has triggered an economic scare and social changes that most could not have imagined. Ireland has

now changed irreversibly, and perhaps the social contract between organisations and society should be limited to 'creating profits and doing no harm'. It may be an opportunity to introduce changes and create a social contract that is inclusive of all. If as suggested by Social Justice Ireland (2020) the government introduced a basic income and essential universal services, there would be an insurance that all in the society of Ireland would have sufficient money and access to essential public services. McGann, M. (2020). This would mean charities would not be 'overstretched' and the expectations for organisations to step up to the mark would shift to become a government responsibility.

### 6.3 Conclusion

The researcher set out to discover if COVID-19 in Ireland would act as a catalyst for the emergence of a new CSR model. The researcher had witnessed acts of compassion by organisations during COVID-19 in Ireland and wanted to demonstrate that this unprecedented time might bring about a change in CSR.

The analytical conclusion of this study is that COVID-19 in Ireland has not acted as a catalyst for the emergence of a new CSR model. The researcher concluded that Carroll's principle (1979) "profit must come first" was validated during this research. Many of the participants had engaged in community responsibility at the start of the pandemic. However, as the crisis and surrounding uncertainty continued, a lack of resources made it impossible to continue. This aligned the research by Bansal, P. *et al.* (2015), which deemed it acceptable for companies not to participate in CSR in difficult times.

It rejects the argument by Friedman (1970), that organisations should not engage in CSR and that the main priority of a business is business. Friedman, M. (1970). The senior managers participating in this research did not see COVID-19 in Ireland as a chance to try and maximise profits from implementing CSR strategies. Several expressed the view that profit and COVID-19 should not be linked, and this supports the argument by Pearce, J.A. (2013) that managers values impact business ethics. It further supports Campbells (2007), belief that the importance of CSR is "to do no harm".

Stakeholders, according to Elango *et al.* (2010), are impacted directly by an organisation's actions and will either benefit or feel the harm: This was especially true of COVID-19 in Ireland. What emerged from the research was that most senior managers prioritised internal stakeholders. While the study

revealed that some CSR is dependent on regulations as stated by Frynas, J.G.(2012), many of the participants specified that their organisation went beyond the statutory regulations.

This research concluded that there is undoubtedly an interdependence between society and organisations, as highlighted by Mc Williams and Siegel (2001). While two managers detailed continued community responsibility, this interdependence was apparent with all the participants, be it for internal or external stakeholders. The size of the organisation, the organisational culture, and the resources available were factors contributing to the level and focus of CSR.

The emphasis of this research is on organisations in Ireland; therefore, generalisations outside of Ireland are not appropriate. Furthermore, the small sample may hamper the accuracies of this study.

#### **6.4 Recommendations**

As discussed within the literature review in Chapter 2 - despite the volume of research on CSR; there has been little evolution of CSR as stated by Carroll. (2009). This research was conducted during unprecedented times to establish if this had changed. Unprecedented times do not occur frequently, and hence there is a gap in CSR implementation during times of liminality. This qualitative study was conducted to answer 'how' and 'why' questions. Yin. (2003). The study sample was too small to draw sufficiently generalised conclusions. As such, it is recommended that Senior Managers selected for any future research should comprise of an equal number of participants from the large, medium, and small organisations which will result in a balanced representation of the factors that permit organisations to implement CSR.

COVID-19 in Ireland is still an unfolding event, and therefore CSR practices implemented by organisations may alter. This suggests that further research should be conducted to establish the lasting effects of COVID-19 in Ireland (on implementing CSR) when there is a return to 'normal'.

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## Appendices

### Template for semi-structured interview

1. What is your understanding of CSR in the organisation you work for?
2. What is your view of how CSR is carried out in your organisation?
3. Do you feel CSR profit driven in your organisation?
4. Do you feel that it has been profit- driven during COVID-19 in Ireland?
5. Do you think COVID-19 altered CSR decisions?
6. Did you feel that your organisations strategic plan on CSR permitted the organisation to adapt during this period?
7. Do you feel the organisation culture where you work affects CSR specifically during this time?
8. At this stage of the pandemic what are your main priorities? (stakeholders/shareholders)
9. Does your organisation consider society if so, do you feel that COVID-19 in Ireland strengthened the 'social contract' between organisations and society?
10. If not, why?
11. Wat is your prediction of the future of CSR within your organisation? And do you feel that COVID-19 in Ireland will change the way not only yours, but other organisations implement CSR?

## Sample

Participant	Industry
A (Female 45)	Software & ICT (approx.1,000 employees)
B (Female 55)	Financial Services (100 employees)
C (Female 47)	Software & ICT (40 employees)
D (Male 50)	Financial Services (approx. 5,000 employees)
E (Male 52)	Financial Services (300 employees)
F (Male 42)	Marketing (150 employees)
G (Male 56)	Construction (200 employees)

Research Question	Interview Question	Key Words/Themes	Participant	Comments
Research question 1	<p><b>Objective 1</b> Did CSR remain a business decision (for financial gain) during COVID 19 in Ireland or did it become a voluntary action in a bid to assist society in one of its most vulnerable times to date?</p> <p><b>Question 1(a)</b> What is your understanding of CSR in the organisation you work for? What is your attitude towards CSR? Do you believe all organisations should engage in CSR?</p> <p><b>Question 1(b)</b> Is CSR profit driven in your organisation? Has it been profit driven during Covid 19 in Ireland?</p> <p><b>Question 1 (c)</b> Did the uncertainty of the economic climate</p>	<p><b>1. Awareness</b> Unsure Core value Not communicated Up to individuals Too many expectations by society Not always the organisations role</p> <p><b>2. Not about Profit</b> Need to make a profit first before helping CSR done in isolation to profits Strategic plan</p> <p><b>3. Liminality</b></p>	<p><b>Theme (1)</b> A and D fully aware G and E aware of CSR but not well informed on the organisations policy C, F and G somewhat familiar</p> <p>Most believe in CSR 2 believe up to individuals (F and E) 1 believes too much expectancy by society on organisations – not always their role (G)</p> <p><b>Theme (2)</b> All the participants felt that making a profit was of fundamental concern to the company</p> <p>Participant A and D stated that financial gain should never be a priority when</p>	<p><b>Theme (1)</b> “we are committed to acting responsibly” (A) “ we listen to the opinions of the public and their opinions help us to decide what CSR pillars to focus on”. (D) “I am aware that there is a policy, but it has never been communicated”. (E)</p> <p>‘fill the deficit’ (G) “Social imbalance” (G)</p> <p><b>Theme (2)</b></p>

	alter your CSR decisions?	<p>Uncertain times ahead The future is unpredictable Not sure about budgets Make profits on the back of CSR</p> <p>Unsure somewhat important</p>	<p>implementing CSR but especially during COVID-19</p> <p>C and F past CSR activities linked to profits</p> <p><b>Theme (3)</b> A, D, E G believed that a company should be committed to CSR but commented that it is only possible if the company is financially stable with positive forecasts. Uncertain times ahead</p>	<p>“profit should not be in the same sentence as COVID-19”. (A)</p> <p>“it would be immoral to make profits and to use the situation to gain an edge”. (D)</p> <p>“sometimes you can do good and make money”(C)</p> <p><b>Theme (3)</b> “unprecedented times” (F)</p> <p>“In times like this it’s important to care” (C)</p>
Research Question 2	<p><b>Objective 2</b> Did COVID-19 in Ireland see you as a Senior Managers displaying a greater commitment to stakeholders?</p> <p><b>Question 2(a)</b> Has your organisational culture been conducive to supporting CSR during Covid-19 in Ireland?</p> <p><b>Question 2(b)</b> At this stage of the pandemic what are your main priorities?</p>	<p><b>1. Organisational Culture</b> Would like to do more Part of the culture to help Employees encouraged</p> <p><b>2. Priority</b> Employees come first Must prioritise Gone on longer than planned Did not expect it</p>	<p><b>Theme (1)</b> E and G could be more done – lack of unity in the organisation</p> <p>A and D good organisational communication – clear missions and core values</p> <p><b>Theme (2)</b> All participants placed great importance on the well-being of staff</p>	<p><b>Theme (1)</b> “ I wasn’t asked for my input” (E)</p> <p>“It’s at times like this I would like to have more say”.(G)</p> <p>“ we encourage employees to get involved”.(A)</p> <p>“from top down we promote a sense of belonging”.(D)</p> <p><b>Theme (2)</b></p>

				<p>“It is important to us that all our employees remain safe”</p> <p>“we gave full pay for the first three weeks”.(E)</p> <p>“We very quickly made sure our employees and customers could take a break from any loans or mortgages to ease financial burden”(G)</p>
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Research Question	Interview Question	Key Words/Themes	Participant	Comments
Research Question 2	<p><b>Objective 2</b> Did COVID-19 in Ireland see you as a Senior Managers displaying a greater commitment to stakeholders?</p> <p><b>Question 2(c)</b> Was legislation a factor?</p> <p><b>Question 2(d)</b> What is more important to you internal or external stakeholders</p>	<p>3. <b>Legislation</b></p> <p>Obliged Requirement Directives Social distance Recommendations</p> <p>Duty or care</p> <p>Importance Employees Society Internal vs external</p>	<p><b>Theme (3)</b></p> <p>All seven participants felt employees where a key concern.</p> <p>Four participants felt it could have been handled better. (B, D, G and E).</p> <p>Two would have preferred to have more control (C and F).</p> <p>One felt that legislation and recommendations should be followed for the safety of employees. (A)</p> <p><b>Theme (4)</b></p> <p>Five participants felt internal stakeholders more important (B, C, E, F and G).</p> <p>A and D felt that all stakeholders important.</p>	<p><b>Theme (3)</b></p> <p>that ‘I think the remote working went on far too long and will cost the company dearly’( C).</p> <p>“Other countries harder hit managed to control the situation better” (F)</p> <p>“we will follow the legislation to keep our employees safe and follow all recommendations” (A).</p> <p><b>Theme (4)</b></p> <p>We have resources pooled in different areas” (A).</p> <p>“We will maintain our support to society while looking</p>

	<p><b>Objective 3</b></p> <p>Do you feel that COVID-19 in Ireland strengthened the 'social contract' between organisations and society?</p> <p><b>Question 3(a)</b> Are you aware if there was an increase in the commitment given to society by your organisation?</p> <p><b>Question 3(b)</b> Wat is your prediction of CSR in the future within your organisation?</p> <p><b>Question 3(c)</b> What is your view now of COVID-19 in Ireland do you think it will change the way not only yours,</p>	<p><b>1. Increased commitment</b></p> <p>Yes (x5) (A, C, D, F, B) Not sure (x2) (E and G)</p> <p>Would like to think so At the start Drifted off</p> <p><b>2. Future</b></p> <p>Uncertain Apprehensive Economic forecasts Budgets rethink</p> <p><b>3. CSR is conditional</b></p> <p>Dependent on a lot of factors</p> <p>If the budgets not there, then priorities come first</p> <p>Easier for large organisations</p>	<p><b>Theme (1)</b></p> <p>Five of the participants felt that at the beginning of COVID-19 in Ireland there was a strong drive to help. Various acts of compassion were demonstrated by the organisation and all levels of employees.</p> <p>Three participants felt this commitment lessened with time (C,F,B,)</p> <p>Two of the participants unsure if there was much change in the level of support given to community.</p> <p><b>Theme (2)</b></p> <p>Five of the participants felt that the future was very uncertain, and it was hard to predict what lay ahead financially (B, C,E, F, G).</p> <p>Two felt regardless of the future the commitment to CSR would remain (A and D).</p>	<p>after employees" (D).</p> <p>"It's an unfolding situation but our employees are key to our business success, so they need to be looked after first". (G)</p> <p>"Currently we need to focus on the individuals that are employed here" (C)</p> <p><b>Theme (1)</b></p> <p>"we have given away smartphones and credit to a charity that distributed them to the most vulnerable" ( C)</p> <p><b>Theme (2)</b></p> <p>"I am confident that the support will continue through and after COVID-19". (A) "would remain committed to being responsible and 'identifying the neediest charities'(D),</p> <p>"Times are strange, it's hard to predict but I think we now</p>
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	<p>but other organisations implement CSR?</p>	<p>Support charities individually</p> <p>Unsure Will continue</p>	<p><b>Theme (3)</b></p> <p>Most of the participants felt that everyone wanted to help at first</p> <p>Two participants felt (A and D) that this experience has brought much learning and plan to review and update their CSR strategies to further improve them and ensure organisational Inclusiveness.</p>	<p>need to focus on the business" (B).</p> <p>"I think some harsh decisions need to be made"(G)</p> <p><b>Theme (3)</b></p> <p>"we will allocate resources to maximise profits and stay stable." (G)</p> <p>"out of all this sadness came a lot of learning".(D)</p> <p>"I do not know what the future holds".(f)</p> <p>"it depends on resources" (C)</p> <p>"We are reviewing our short-term objectives, there is a long way to go" (B)</p>
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