Partnering for Impact: How Irish companies following a corporate social responsibility strategy can effectively partner with non-profit organisations.

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A dissertation submitted in partial fulfilment for the award of Masters of Business Administration.

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Abstract

Corporate Social Responsibility (CSR) has a long and varied history and continues to defy a singular definition or practice. Despite this, it continues to grow as a field of study and as an area for companies to utilise in their pursuit of competitive advantage. Ireland has seen significant development in its CSR landscape in recent years and while there are many similarities to CSR practice elsewhere, there are also contextually unique characteristics. A particularly under-researched area of CSR practice in Ireland is company and non-profit partnerships. These partnerships regularly account for a significant part of a company's CSR activity, supporting the objectives of companies in areas such as staff engagement, retention and recruitment, sustainability, brand positioning and the drive to be good 'corporate citizens'.

This study will explore how Irish companies following a corporate social responsibility strategy can effectively partner with non-profit organisations. Company and non-profit partnerships are becoming increasingly prevalent as a method to support the achievement of organisational goals for both sides. However, these partnerships can be demanding, complex and contain power imbalances along with many other challenges.

To better understand the nature of these partnerships within the Irish CSR context, five in-depth interviews were completed with CSR professionals. Using an inductive approach and informed by a review of the existing literature, topics and issues were explored and identified data collection, analysis, and discussion. Key themes that emerged include; the importance of good relationship management and communications; effective to staff engagement; the role of strategic alignment and decision making; and how CSR practitioners and non-profit managers can better position themselves and their organisations for successful partnerships by focusing on these areas. Many themes that emerged provided opportunity for further exploration, suggesting further research in this area is warranted in the future to support the development of CSR practice and company and non-profit partnerships.

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With gratitude to all my classmates – a real team effort.

To everyone shooting for the stars – keep on shooting.

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1.1 Background to the Study

1.1.1 Increasing Interest in CSR

Benignly regarded since its relationship with corporate performance was first established by Waddock and Greaves (1997), shareholders, staff, customers and wider society (Lee & Waddock, 2018) increasingly expect organisations to adopt a strategy of corporate social responsibility (CSR). Levels of corporate sustainability, staff diversity and inclusion, and organisational contribution to social and economic welfare in addition to their direct stakeholders have come under particularly scrutiny (Friedman, 2007). As a result, CSR has become increasingly common place as both a concept and practice in recent years (Crawford and Scaletta, 2005) and is more prevalent now than at any point in its history (Blowfield & Murray 2019).

Interest has grown in both academic and business contexts, with theory and practice developing in unison (Knox et al., 2005; Ogrizek, 2002). Increasingly companies are not only regarded as responsible for maximising economic profits for shareholders, but also for recognising and considering the needs of their stakeholders, including but not limited to, employees, customers, communities and wider society (Blowfield and Murray, 2019). The challenge for managers is to understand the demands of CSR and how they can respond to them. In line with this, this thesis will analyse the guidance provided to managers on the meaning and practice of CSR.

1.1.2 Company and Non-Profit Partnerships

Non-profits are becoming increasingly fundamental to the development and delivery of company's CSR initiatives as they provide expertise, service provision, marketing and staff engagement partnerships, and perhaps most importantly, a conduit for resources to be directed towards socially orientated initiatives (Kotler & Keller, 2009). As companies pursue

CSR related activities and goals, they engage with a wide range of stakeholders. Charities, non-profit organisations and non-governmental organisations (NGOs) are often part of these stakeholder groups , acting in a diverse range of capacities linked, in different ways, to corporate CSR initiatives, including advisory, participative, funding, marketing, staff engagement and as platforms for community and other stakeholder engagement (Arenas, 2009).

The relationship between a company and a non-profit therefore represents and provides opportunities for aligned objectives or mutual benefits to be achieved by leveraging and utilising their respective experience, capacities and resources. However, while goals may be aligned in many instances, there are also significant differences in how corporate and non-profit organisations operate, across everything from business philosophies and models, to acceptable practices, culture and access to financial resources (Miller, 2018). These potential benefits and challenges will be explored in the following section.

1.1.3 The Benefits and Challenges of Partnership

Despite the differences between their respective perspectives and situations, the nature and scale of global challenges today indicate an imperative for non-profits and companies to work together (Wadham, 2009). Growing poverty, inequality and climate change necessitate an alternative cooperative dynamic between companies and non-profits to come together on social issues (Shumate & O'Connor, 2016). However, the challenge is bringing together two sectors with, in many cases, fundamentally different, and potentially competing, purposes and views (Berger, Cunningham & Drumwright, 2004). The fundamental purpose of companies is to increase economic shareholder value while non-profits serve to ameliorate social challenges (Austin, 2000). These differences complicate the dynamic and nature of the relationships between companies and non-profits as power imbalances, misaligned goals, ethical considerations and sub-optimal relationship management and communications can arise on both sides (Cravens & Piercy , 2013). Despite the rich research in this area, we lack a clear understanding of how to manage the relationship between the two parties to achieve their shared goals.

In addition, literature in this area is extremely limited in the Irish context, indicating that partnerships between companies and non-profits may not be subject to evaluation and analysis that can provide valuable learnings to support improvement and growth in the future. To address this gap this research project will investigate the nature and practical reality of relationships between companies and non-profits partnering on CSR initiatives. This will support the further development of both the academic discourse and professional practice of CSR and company and non-profit partnerships, thereby making a valuable contribution to our understanding of this specific area.

1.2 Gaps in the Literature

1.2.1 Corporate Social Responsibility

CSR practice has evolved continuously for decades (Cravens & Piercy, 2009) and the body of knowledge around CSR and its various forms is significant and continues to deepen in order to keep pace with its progression and development (Matton and Moon, 2008). Whitehouse (2006) notes that gaps between research and practice frequently emerge due to the variation in both the definition and delivery of CSR across different sectors, geographies and contexts. Similarly, Margolis and Walsh (2003) argue that the challenges around empirical measurement and multidimensionality of CSR stymy the ability of scholars to substantiate the many claims and interpretations of CSR practice. In this respect, all well considered contributions to the discourse may provide value to those involved from both an academic or professional perspective.

1.2.2 Corporate Social Responsibility Practice in Ireland

More specifically, CSR in the Irish context, while continuing to be enthusiastically embraced and practiced by companies, has been under researched and poorly understood (O'Dwyer, Unerman & Bradley, 2005). Organisations like Business in The Community (BITC), an advisory service for companies developing CSR practices and strategies in Ireland, noted it was important "to broaden the understanding of CSR beyond the notion of 'corporate

giving' so that it encompasses the management of responsibilities to the 'shareholder' and all other 'stakeholders' in a balanced way" (2011, p2). As Ireland's economic growth is likely to continue in the long term, and in-line with wider consumer and business trends, CSR is likely to grow in the frequency, breadth and scale of its practice (Habisch, Jonker, & Wegner, 2005) and further contributions to the discourse of CSR in the Irish context are valuable., as noted by Killian (2012) are valuable.

1.2.3 Company and Non-Profit Partnerships and Alliances

It is easy today to identify myriad examples of companies partnering with non-profits on different initiatives, with these being broadly categorised under corporate social responsibility (McAdoo, 2001). While there is substantial literature around commercial alliances and partnerships, there is limited research specifically around company and non-profit partnerships, and where it is considered, it is often spread across different academic disciplines depending on its nature, such as marketing, finance or social studies (Kotler & Keller, 2009). Research within an Irish context on collaborations and partnerships between companies and non-profits is more limited still (Hoven Stoh and Brannick, 1999) and this suggests that a contribution in this area would be worthwhile and provide a valuable contribution to the greater body of CSR discourse.

1.3 Academic Justification

The literature gaps noted in the previous section related to CSR and company and non-profit partnerships, in particular in the Irish context, provides a strong rational for further research in this area. As the resources directed towards CSR initiatives continues to grow (Zelazna, et al, 2020, alongside the ongoing need for a wide range of societal issues to be addressed (Sachs, 2015), the potential for positive impact from company and non-profit partnerships is significant. Therefore, any learnings and knowledge that can support greater effectiveness and efficiency in this area has benefits in respect of academic, corporate and societal contexts (Moon, 2014).

1.4 Research Aims

This research seeks to contribute to the understanding and wider knowledge around the theory and practice of effective partnerships between companies and non-profit organisations in the Irish context. In particular, it considers the Irish CSR context, the nature of non-profit and company partnerships, the most common challenges and difficulties encountered, approaches and learnings that can support the development of effective partnerships to deliver benefits for both partners.

1.5 Research Objectives

Considering the existing literature and knowledge related to CSR and partnerships, and also the identified theoretical gap, the following objectives have been identified:

1   To examine the current nature and practice of Corporate Social Responsibility in the Irish context.

2   To explore the nature of company and non-profit partnerships within the CSR context to understand common challenges and barriers to success.

3   To identify potential solutions to challenges faced by companies and non-profits in creating effective partnerships.

To fulfil these research objectives the research methods laid out in the following sections have been used.

1.6 Methods and Scope

The definition of CSR remains widely contested with differing interpretations and differing practices (Killian, 2012). Contextual factors, such as business sector, company type and size and geographical location all influence what form CSR takes in any given situation, and as

noted by Margolis and Walsh (2003), empirical studies have so far been ineffectual in comprehensively defining the nature and impact of CSR.

The research objectives, as outlined above, seek to better understand not only the what and how, but also the why of CSR and in particular company and non-profit partnerships. The experiences of CSR practitioners, non-profit managers and their respective organisations will be critical in seeking to provide answers and insights around these objectives. It is important that a research approach is aligned and appropriate to the identified research objectives (Maylor & Blackmon, 2005), and this project will therefore follow a qualitative and inductive path in line with the subjective and varied and multi-dimensional nature of CSR.

As part of this qualitative approach, primary research and data was obtained through in-depth interviews with research participants with appropriate and relevant experience in the CSR and partnerships areas. This approach offers the benefits of allowing the researcher and interviewee the opportunity to undertake a semi-structured interview protocol where additional probing questions can be asked to obtain useful knowledge (Hair, 2011).

In total five in-depth interviews were completed with CSR professionals working in organisations in Ireland. The small sample size has allowed for in-depth and detailed analysis of the data and the subsequent identification, analysis and discussion of key themes and findings that emerged.

Chapter 2: Literature Review

2.1 Introduction

A literature review explores the existing knowledge and research about a topic or research area, drawing together the most pertinent and relevant information to create a clear picture of the current body of knowledge around a proposed research area (Yin, 2016). The following chapter draws on a wide range of academic research and literature, focusing on the key theories, frameworks and discourse related to corporate social responsibility concepts and practice, particularly. It moves from a broad review to a more narrow focus on the specific topic for research, identifying the gaps in literature and placing this new research within that space.

In the context of this research project, this chapter will examine the relevant literature in relation to CSR, its definition, development and key conceptual models. It will further explore the nature of CSR practice and the rationale for companies incorporating CSR into business strategy. Subsequently, a review of the literature related to alliances and partnerships in both commercial and non-profit contexts will lay a foundation for the primary research findings and analysis. The final section looks at the themes that have emerged and compares them to the Irish context, supplementing the review further with Irish literature and research where available.

2.2 Defining Corporate Social Responsibility

A review of the literature related to CSR shows an abundance of sources but a lack of consensus as to a single definition or a commonly accepted understanding of the topic (Carroll, 1979; Panapanaan et al., 2003). This is notable given that the concept and practice of CSR is now so commonplace across a vast array of different types of companies, sectors and geographies (Roberts, 2003; Hopkins, 2003). Matton and Moon (2008) recognise this,

suggesting that CSR is an umbrella term used to encompass a wide array of different approaches, activities and business initiatives, meaning it is necessarily complex and broad.

Despite these challenges, it is possible to draw on existing literature to create a working understanding of CSR, its history, key considerations and, importantly, its themes relevant to this research. Carroll, considered one of the earliest thinkers on CSR, defined it broadly in 1979 as "the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time" (Crane et al., 2008).

For Johnson, CSR meant (1971, p.51,52) "a socially responsible firm whose management adjust a variety of interests, instead of struggling only to maximise profit for stakeholders, a responsible enterprise also looks its employees, suppliers, local communities and the nation as a whole". Notably, Johnson's reference to stakeholders is important, as many definitions that emerged subsequently focused on this aspect of CSR in particular.

Indeed, the elusive nature of a definition has led to observations that CSR is subjective (Frederick, 1986), unclear (McWilliams, 2001), amorphous (Margolis and Walsh, 2001) or highly intangible (Cramer et al., 2004). Some argue that the lack of clear boundaries on the discipline gives rise to debates about its legitimacy (Lantos, 2001). Reviewing how the term emerged provides some insight as to the breadth and complexities of the notion of organisational responsibility beyond profitability (Lee & Kotler, 2013).

The idea of CSR emerged in the 19th century when concerns for the rights of not just shareholder's profits but worker's rights were raised during the industrial revolution. The term was first coined in 1953 by American economist Howard Bowen in his book 'Social Responsibilities of the Business Man'. Bowen (1953) identified CSR as the responsibility of a business to undertake practices and approaches in the pursuit not only of shareholder profit, but also the good of society. The evolution of CSR has been traced by Blowfield and Murray (2019) who identify three eras in its development; the Industrial Revolution, the mid-20th century welfare state and the Globalisation era. They suggest that CSR, in its various guises, reflects the societal norms and issues of the day. As modern discourse links the rise of global business to societal issues of poverty, inequality and sustainability,

concepts and practices of CSR have shifted to address, or at least be reflective of these issues (Hill et al, 2003).

The current general acceptance that corporations must at least acknowledge their social responsibilities starkly contrasts with that of the traditional economic perspective. Milton Friedman articulated in 1970 that, beyond abiding by relevant laws and regulations, a business has no other responsibility other than to maximise profits for its shareholders (Friedman, 2007).

The evolution of CSR therefore can be seen as a departure of ever-growing distance and complexity from this simplified view of the function of corporations as exclusively profit seeking enterprises, providing new challenges for management to address.

2.3 CSR Conceptual Models and Frameworks

The following section outlines and critiques a number of key CSR theories, frameworks and models. The rationale and purpose for the choice of the literature reviewed here is to provide a relevant and appropriately comprehensive view of the existing body of pertinent knowledge of CSR, while laying a logical path towards the research objectives for this project. In this way, the primary research will be framed in an appropriate academic context allowing linkages to be identified, discussed and critiqued later.

Scholars have responded to the management imperative of recognising and acting upon their corporation's responsibilities. For example, the seminal Ashridge Business School study of Ethical Performance (2005) '*Explorers discover at least 147 species of CSR*' provides seven key pillars through which CSR practice and theory may be understood. These pillars demonstrate the breadth and complexity of CSR, from the need for corporates to be ethical across all of their activities and interactions, from their leadership, marketplace moves, workforce and supply chain management, environment and stakeholder and community engagement. In its broadest interpretation, CSR considerations can be applied to almost all elements of a business.

Given the complexities and variations in its application, there may not be a unified understanding or single model of CSR. However, organisations have established many commonalities in their CSR practice, with CSR policies and programs now evidenced in companies globally (Carroll, 2008; Killian 2012). These consistent approaches are reflected in the literature and five of the most influential models which are also relevant to this study, will be discussed. This review will identify and explain uncertainties or gaps by surfacing differences in their conceptual positions, underlying beliefs, considerations and key implications. This review will also support the comparison of primary research findings to the existing literature.

2.3.1 Carroll's Pyramid of Corporate Social Responsibility

One of the earliest and most predominant frameworks for CSR, Carroll's (1979) Pyramid of CSR, which is often used as the 'starting point' in the academic and conceptual discourse on the history and development of CSR (Swanson, 1995) and has enjoyed sustained popularity since it was first developed (Wood & Jones, 1996). The model identifies four key areas of responsibility for business based on societal expectations, namely; economic, legal, ethical and philanthropic (Carroll, 1979).

The model frames the foremost responsibility for companies as the economic imperative, in that it must pursue profit and seek to increase shareholder value, consistent with traditional economic and firm management theory (Kilroy, 2017). Beyond this primary goal, a firm is also expected to operate within the legal and regulatory environment of the society in which it does business.

Ethical considerations comprise the third stage of the pyramid, with a business expected to operate in a manner that can be considered ethical. This has wide ranging implications for a business for how it operates, from everything from how it sources and produces it goods and services, to staff, customers and other stakeholders.

The ethical stage of the pyramid is less objective, and captures the dilemma that business practices must meet the expectations of delivering shareholder value in a way that is legal,

may not necessarily be ethical. This is a weakness in the model, as the tension between different stages of the pyramid are not resolved within the model itself (Crane and Matten, 2004). Indeed, Carroll (1991) posits that the inherent tensions within the four different tenants of the model are reflective of the real tensions that exist within profit seeking firms.

The final stage of Carroll's (1991) pyramid is the philanthropic responsibilities of a business, where a firm is expected to act as a good corporate citizen, which may include undertaking philanthropic, charitable or other altruistic initiatives (Carroll, 2008). While the pyramid is not intended as a linear path for businesses to follow in sequence, Carroll (1991) contends that economic responsibilities, that is the responsibility to turn a profit, hold primacy. However, this view is challenged by Kang and Wood (1995) who note that a company that cannot be run profitably in a legal and ethical way, should not be in business either.

As one of the most cited models of CSR (Schwartz & Carroll, 2003) Carroll's Pyramid of CSR provides a platform for further academic discourse. It recognises the inherent tensions within a business between profit seeking and philanthropic initiatives, and the broad range of considerations that come in between. However, as the foundational theory shaping much of the subsequent theory and practice, it is possible that placing economic responsibilities as the first and most important stage in the pyramid of CSR, guided practice and discourse within a framework that recognises this, limiting any more fundamental shift away in terms of new business paradigms and practices (Brooks, 2010).

Figure 2.3.1 The Pyramid of Corporate Social Responsibility (Carroll, 1991)

2.3.2 Concentric Circles

The evolution of CSR from being a preferable but essential optional characteristic of business, from 'a nice to do' to being an expected behaviour, is first evidenced in the concentric circles model of CSR (Zu, 2009). This model shares a number of key elements with Carrol's Pyramid, the most important being the positioning of economic activity at its core. This parallels more traditional views of the purpose of companies, the pursuit of growth in shareholder wealth or value (Milton, 1970; Friedman, 2007) Similarly, this model plots legal and ethical considerations as secondary priorities, with philanthropic endeavours being placed in the outer ring. However, it differs from the CSR Pyramid in that it places the economic activity of a company within these other areas, meaning that, rather than philanthropic purpose being a step at the end of a linear sequence of path, that social or philanthropic benefits must be one of the outputs or outcomes of enterprise, along with adherence to legal and ethical practices. This distinction is important, as it shifts CSR from a preferable but optional characteristic of business to an expected behaviour, a fundamental difference (Carroll, 2008) .
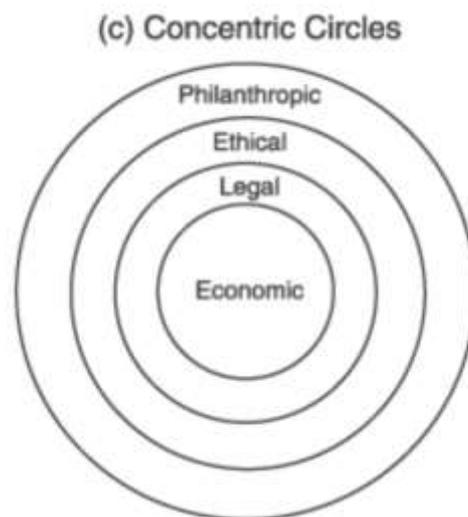
Figure 2.3.2 The Concentric Circles Model of CSR

2.3.3 Intersecting Circles

This notion that there is an alternative to the supremacy of economic return for a company is further developed by the intersecting circles model, proposing that CSR is a complex set of inter-relationships between different areas, priorities, actors and behaviours. This complexity recognises the nature of both social and economic systems, with interdependencies, interactions and engagements happening across different the different economic, legal and moral responsibilities. Schwartz and Carroll (2003) represent this model as a Venn diagram of these three areas of responsibility (Fig 2.3.3), with seven areas of shared overlap across the different responsibilities. While this model allows for more detailed categorisation of the different activities that come under the CSR domain, it may be difficult to apply in practice given the wide definitions of each of the segments into which different parts of business, legal, social and philanthropic activity could be placed (Geva, 2008).
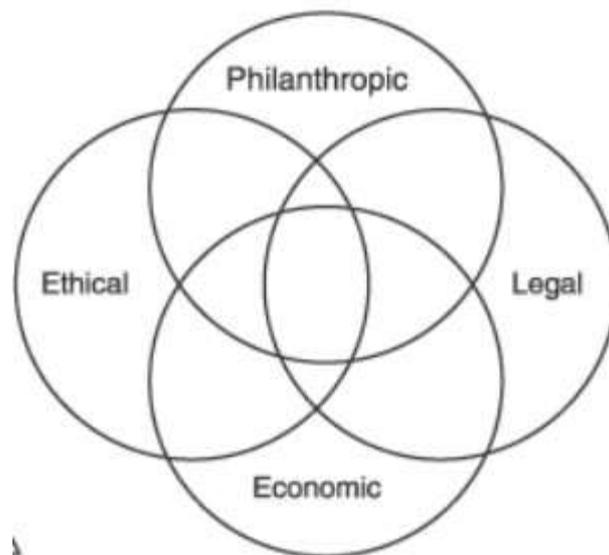
Figure 2.3.3 Intersecting Circles Model of CSR

2.3.4 Triple Bottom Line

The triple bottom (TBL) line, first articulated by Elkington (1998), adopts an alternative approach to the other models, seeking to measure the financial, social and environmental

performance of a corporation. Often referred to as the '3 Ps' of profit, people and planet, this model has gained traction in recent years and is used within industry and by CSR focused bodies (Slaper & Halll, 2011). TBL not only seeks to measure outputs and achievements across these three areas, but also the financial, environmental and social cost (Savitz, 2006). This moves beyond traditional accounting or audit metrics and to better understand, measure and report on the corporation's impact on individuals and communities (local and global) and the environment. These impacts are then assessed and included within of the company's overall economic performance.

Importantly, in the TBL model, the performance of one area is closely interlinked with the other two, meaning they cannot be managed in complete separation. This, at least in part, addresses criticisms of many CSR approaches that continue to use an underlying focus on the successful economic and financial performance of a firm as a pre-cursor to CSR related activities (Blowfield, 2005) and may account for the intuitive appeal and popularity of the approach.

While in theory the TBL framework offers companies the opportunity to better understand the potential negative impact on their activities with respect to the 'people and planet' areas, it has been criticised as ineffectual in practice as much deeper integration is needed across the three areas to effectively deliver on a more balanced and sustainable 'bottom line' (Kealy, 2019). The TBL model also faced criticism for being overly focused on measurements and metrics, and not sufficiently centred around social and community considerations (Carroll, 2008). At least partially in response to this, the stakeholder view has become increasingly influential in recent years (Guay, Doh & Sinclair, 2004) and will be discussed next.

2.3.5 The Stakeholder View

Many of the models discussed above are criticised for their conceptual approach and the difficulties of application in practice. In response, the stakeholder view emerged, which in essence insists that all corporate decisions must consider those impacted by the decision, not just the corporation's shareholders but all stakeholders (Jones, 2005). An important

development in this broad understanding and ever-growing implementation of CSR was the emergence of the 'stakeholder view', which was first introduced in the 1960s but became more popular in the 1980s. This approach was recognised by Ireland, arguing that "companies need not and should not be operated solely in the interests of their shareholders'' (1996, p. 287). The stakeholder view contends that all stakeholder groups who may be affected by corporate decision making should be considered as part of that decision making (Jones, 2005). In the absence of a commonly accepted definition of CSR, the stakeholder view provides an approach to understanding how a company can manage relationships and responsibilities with its stakeholders, thereby fulfilling its responsible business expectations (Vos, 2003).

The stakeholder view also provides a useful lens to investigate and understand collaboration and partnership between companies and non-profits. Guay et al. (2004) suggest that, for example, non-profits have become important stakeholders in the social justice and responsibility area and have the opportunity to influence corporate conduct via direct, indirect and interactive approaches. The stakeholder view, like other models, can serve as both a conceptual framework and practical model for CSR strategy and practice. However, to provide further insight into how CSR manifests with companies, the most common practice and associated activities are outlined in the next section.

2.4 CSR Practice

As noted in previous sections, there is a significant body of knowledge and research in respect of corporate social responsibility. Much of this relates to the theoretical underpinnings and associated conceptual models for CSR. As part of this research study, it is important to also consider the practices of CSR as carried out in businesses and workplaces, to understand the links and gaps between theory and practice.

CSR is a term to broadly describe a range of activities and approaches linked to socially responsible business activity. Cravens and Piercy note that it is a significant challenge for companies and executives to implement business models and practices which achieve the goals of both business and society (2013) and it is therefore no surprise that CSR practice

takes many forms depending on context, ranging from being a fundamental part of business strategy and operations, to small scale tokenistic activities. Examples of common CSR related initiatives found in companies include (Lee & Kotler, 2013):

- Ethical ways of working and business practices, such as ensuring a company's value chain treats all stakeholders equitably. Examples of this are fair trader coffee, where responsible practices are used to ensure farmers receive a fair price for their product, or commitments to ensure supply chains are completely free of exploitative work practices or conditions (Simchi-Levi & Levi, 2002).

- Initiatives to reduce environmental impact, such as reducing energy usage, carbon footprint or the use of non-recyclable or recoverable materials Zelazna, Bojar & Bojar, 2020).

- A focus on the importance of diversity and inclusion in the workplace, which is now commonplace in many organisations to ensure adequate and appropriate representation cross the organisation, including in leadership positions, of a diverse range of profiles, including but not limited to gender balances and ethic minorities (Starostka-Patyk, Tomski & Zawada,2015)

- Improving labour and employee conditions through a wide range of approaches, including remuneration, benefits, representation and engagement.

- The use of corporate philanthropy to support social or charitable causes in the form of donations (Tilcsik & Marquis, 2013)

- Volunteering of staff time and expertise to support causes, including social, charitable and community causes.

- Cause-related marketing, which involves the support of and subsequent integration, linkage or use of socially orientated issues to promote a brand, service or product (Brown & Dacin, 1997)

Companies may pursue one or more of the above outlined practices to support specific or wider business objectives. These objectives may also be entirely philanthropic or ethical

reasons in nature or may also support other strategic areas, such as brand perception or staff retention and recruitment (Farrington, Curran, Gori, O'Gorman & Queenan, 2017). The rationale for undertaking CSR initiatives or approaches to business are discussed in the following section.

2.5 The Rationale for CSR

As noted in the literature (Knox et al., 2005; Crawford and Scaletta, 2005), CSR is now commonplace across a wide range of geographical and sectoral contexts. However, much like the multiplicity of forms it can take, the rationale and business drivers for it can vary widely. In addition, there is often costs, or opportunity costs, incurred in the delivery of activity, or adaption of practices, related to CSR, and the 'business case for CSR' is a topic that has generated much discussion in the literature (Johnson, 1971).

Today there is a strong case to be made that responsible business practices and corporate social responsibility can support profit making within a business (Bhattacharya, Sen & Korschun, 2015). Vogel (2005) notes that many executives genuinely care about running their business in a responsible manner than respects environmental and social considerations, while also suggesting that businesses acting responsibly can slow or prevent stator regulation that may be implemented to stymie poor business practices.

While there is still limited empirical evidence to clearly linking increased profitability to responsible business behaviours (Beatty & Samuelson, 2009), it has not stopped organisations actively pursuing CSR practices extensively, many with the belief that it has a positive business impact (Matton and Moon, 2008) as well as being the 'right thing to do'.

This has helped to bridge the gap between more traditional views that the primary role of business is to increase shareholder value, as articulated by Milton (1970). If there is a 'win, win' benefit from businesses integrating CSR considerations into the business strategies, operations and activities, then incentives for shareholders, executives, staff and other stakeholders may be increasingly aligned (Kotler & Keller, 2009)

2.6 Alliances, Partnerships and CSR

2.6.1 Introduction

Business alliances and partnerships are an increasingly critical component of company strategy, providing businesses with new opportunities to gain competitive advantage through engagement in a range of ways with other companies and organisations (Culpan, 2002). There has been significant research and theory developed on business alliances and partnerships, which will be reviewed in the following section. This will then be used as a lens through which partnerships between non-profits and companies can be viewed and examined further, with similarities, differences and opportunities for cross-sector learning identified.

2.6.2 Strategic Business Alliances

Das (2010) defined strategic alliances as "cooperative arrangements aimed at achieving the strategic objectives of two or more partner firms", (Nielsen in Das, p1, 2010) noting that they are "multilevel phenomena, typically involving complex interactions between (at least) alliance, firm, and industry level factors" (ibid.) According to Morgan et al, there is a growing consensus that strategic alliances "involve the purposive partnering of multiple organisations that seek mutual benefit and recognise dyadic dependence" (Morgan et al. 2020). Strategic alliances continue to grow in frequency, scale and importance across the business world (Dyer et al 2001) and provide significant opportunity in the creation of competitive advantage (Wu et al, 2009; Bell, den Ouden, & Ziggers, 2006).

Strategic alliances are also increasingly evidenced across CSR research, literature and practice (Miller, 2018). There are frequent and varied references and occurrences of partnerships and alliances with stakeholders, organisations and other types of groups (Kotler and Lee, 2004). Within CSR, these stakeholders can be broadly split into three groupings; those that are beneficiaries of some form of positive CSR initiative; those that are negatively affected by a business practice or outcome; and those stakeholders that are engaged in some form of partnership or relationship with a company for the purpose of achieving a CSR related objective (Glaveli, 2020). It is this last stakeholder group that this paper will seek to better understand in the context of company and non-profit partnerships.

As these partnerships represent a type of business alliance, it is appropriate to draw on the body of knowledge built up around strategic business alliances when endeavouring to better understand the nature of corporate and non-profit partnerships. Within the literature relating to strategic alliances, the selection of the appropriate partner is accepted as critical to the likely success of the venture (Hitt, T, Hardee, Park. 1995; Steinhilber, 2008). A further five key themes have emerged as important for success. These are; aligned organisational priorities; strategic compatibility; cultural similarities and differences; effective trust and ways of working and previous partnership and alliance experiences (Dyer, Kale & Singh, 2001; Hughes & Weiss, 2007; Morgan et al, 2020).

Das (2010) suggests there is still more work needed to better understand the management of strategic alliances, as much of the available literature is dispersed across traditional academic disciplines such as management, economics, sociology, organisational development and other areas. Nielsen agrees, noting that "research has yet to fully appreciate the multilevel nature of alliances, resulting in underdeveloped theories and poorly specified empirical models" (Nielsen in Das, p1, 2010). Perhaps underscoring this suggested lack of clarity in the literature is the surprising frequency in which strategic alliances fail. Steinhilber (2008) notes that while over two thousand strategic alliances are launched in a given year, more than half fail to deliver on their key objectives.

Hughes and Weiss (2007) suggest that partnerships should focus less on pre-agreed outcomes or commitments, and more on effective ways of cross-organisational working, identifying five principles, outlined below, that they contend will increase the changes of a successful partnership.

Placing Less Emphasis On:	Placing More Emphasis On:
Defining the right business arrangements	Developing the right working relationships
Creating ends metrics	Creating means metrics
Eliminating differences	Embracing differences
Establishing formal alliance management systems and structures	Enabling collaborative behaviour
Managing the external relationship with partners	Managing your own internal stakeholders

Table 2.6.2 Five Simple Principles to Making Alliances Work (Hughes & Weiss, 2007)

Dyer, Kale & Singh (2001) similarly note the increasing importance of strategic alliances, with particular regard for accessing resources, skills, markets and knowledge quickly and effectively which can offer a firm competitive advantage. Further, they highlight the importance of communication, a focus on relationship management and internal coordination as critical to partnership and alliance success.

The above noted difficulties arise in alliances between firms with a similar economic objective and the challenges may be exacerbated when alliances are formed between a profit driven organisation and a non-profit (Doh, 2003). However, before this type of alliance is explored in more detail, the following section will examine the nature of non-profit organisations themselves.

2.6.3 Non-Profit Organisations

Before exploring the literature on non-profit and company partnerships, it is first important to define what type of organisation the term non-profit refers to. Non-profit organisations, according to Drucker, "exist to bring about a change in individuals and in society". But the term 'non-profit' is used to describe a vast myriad of types of organisation, initiative, group and activity, and so any definition must be broad enough to encompass all of these.

As an 'industry', the non-profit sector includes professional and voluntary organisations, from the very large to the very small and has increasingly been used as a catch all term for any organisation seeking to affect some form of social change. Terms such as charity, philanthropy, social enterprise, non-governmental organisation, voluntary association and private, voluntary, and non-profit organisations are often used inter-changeably, along with the umbrella term of the 'third sector'. Most importantly, these organisations, groups and initiatives are differentiated from for-profit businesses which focus on maximising shareholder wealth and public institutional bodies that provide some form of service within an overarching framework of government at national, local or regulatory level.

However, while clear distinctions can be made between standard companies and non-profits, there are also many similarities. Non-profit organisations have a vision and mission like their profit seeking counter parts. They are delivering a product or service and are structured appropriately to do so, requiring similar functions to businesses, such as finance, human resources, marketing, operations and others (Anheier, 2005). In the same way that every business has its own unique culture, structure and approach, so do non-profits, meaning much academic and business theory can be applied, at least in part, to their management and practice.

Building on this understanding of non-profits, the following section will explore alliances and partnerships between non-profits and companies that are developed in as part of a company CSR strategies.

2.6.4 Non- Profit and Company Partnerships

Selsky and Parker (2005) identify four types of cross-sector partnerships to address social issues (CSSPs); business-non-profit, business-government, government-non-profit, and trisector. As resource constraints for non-profit organisations have grown (Weisbrod, 1997; Young, 1999) and discussions on the social responsibilities of business becoming more frequent since the 1990s, the number of business and non-profit alliances and partnerships have also increased (Lawrence & Hardy, 1999; Waddock & Smith, 2000).

While corporations exist, in their most basic terms, to generate economic return, increasingly Handy's (2002:4) argument that the *"purpose of a business, in other words, is not to make a profit, full stop. It is to make a profit in order to enable it to do something more or better. What that 'something' is becomes the real justification for the existence of the business"*, is gaining traction. It is within that initiative to 'do something' that partnerships between non-profits and companies have multiplied vastly in recent years (Pearce & Doh, 2005).

Partnerships and alliances between companies and non-profits have traditionally taken the form of funder and funding recipient (Lagarde, Berger, Cunningham, Drumwright 1999), similarly defined as the 'resource dependence platform' by Selsky and Parker (2005). As a profit maker, a company may choose to contribute some of its profits to a non-profit organisation to support their mission and work. While this funding may often come in the form of a donation or grant, there are usually formal or informal requirements and expectations from the company which the non-profit must adhere to. This can create power imbalances and hierarchical structures in the relationship (Doh & Teegen, 2002) , but has been accepted and used as the 'default' approach for many years and often understood and acknowledged by both parties (Covey & Brown, 2001). This approach fits under the umbrella terms of corporate philanthropy, corporate social responsibility and, more recently, corporate sponsorship and cause-related marketing (Selsky and Parker, 2005; Hess, Rogovsky & Dunfee, 2002).

A relative surge in non-profit and company alliances in recent years (McAdoo, 2001) is now giving way, according to Austin, who argues that a shift in this traditional dynamic of funder

and funding recipient is now happening, and that future relationships between non-profits and companies will migrate towards deeper and more strategic alliances (2000). Importantly, it is also argued that while these relationships are highly strategic, they will not be overly complex or demanding in terms of resource or technical capacity. Instead future relationships will be based on shared or aligned purpose, openness to working closely together, building mutual understanding and openly acknowledging, and embracing, differences in culture, approaches and ways of working (Zammit, 2004).

Despite a shift away from complexity however, the ease in which these relationships will be created and maintained will require a steep learning curve for both non-profit and for-profit organisations alike (Hess, Rogovsky & Dunfee, 2002). They are expected to create two-way value and support the achievement of business objectives for both sides. For example, More Partnership, a research consultancy focused on the non-profit sector, suggests that delivering social purpose and value will become increasingly important for-profit making firms, and that non-profit organisations will be critical to enabling this. Further, they identify adaptable structures, mutual respect, effective organisational cultures and human talent as critical to successful partnerships (Miller, 2018).

Among the key issues that need to be understood, addressed and overcome to build a strong strategic alliance are; power imbalances, misunderstandings, cultural mismatches and mistrust (Hess, Rogovsky & Dunfee, 2002; Bendell, 2000). Many of these can be pre-empted and addressed before they become problematic, but rather than be 'fixed', must be consistently form part of an alliance working dialogue and relationship management focus (Miller, 2018). Additionally, prior to a strategic alliance relationship being entered into, there are a number of key considerations that, if appropriately followed, will increase the likelihood of alliance success (Doh, 2003). Hess, Rogovsky & Dunfee (2002) propose a nine-dimension framework that provides a foundation for partnership identification, selection and engagement. Ways of working have also been identified as being critical to the success of alliances and partnerships (Hughes and Weiss 2007) and open, collaborative and honest engagement leads to deeper, longer term relationships (Sagawa, Shirley & Segal, 2000)

Fit Dimension	Benefits Created	Questions to assess current fit on potential for increasing fit
Mission Fit	Attention, priority, share of mind	Is involvement in the social alliance an expression of the company's mission or vision? Is the focal cause at the core of the mission of the nonprofit?
Resource Fit	Dependence and differential advantage	Does each party have resource is that the other needs amateur otherwise have difficulty in accessing? If so are these resource is vital to creating a differential advantage for the other?
Management Fit	Managerial engagement and support	Do the leaders of the two organisations have personal chemistry? Do strong personal bonds exist amongst counterparts at multiple levels?
Work Force Fit	Enhancing organisational, identification, providing volunteer support	Is there a fit between the company's workforce and the cause such that they have or will develop an affinity for the cause and become involved in grassroots efforts?
Target Market Fit	Creating differential advantage, providing volunteer support	Is there a demographic geographic and or psychographic fit between the members of the target market such that they will develop an affinity for the cause? Are the nonprofits constituent's opinion leaders or key purchase influencers vis-a-vis the company's product?
Product / Cause Fit	Creating value through co-branding	Can an endorsement by the nonprofit be construed? Is this good for both partners? Is there a compatible positioning between the company and the nonprofit organisation which is based on an element of strategic similarity?

Cultural Fit	Ease of implementation and management	How's the nonprofit adopted business practices? does the company have a participative of management style? Are the organisational values of the parties compatible? Are people valued in the same way by both organisations?
Cycle Fit	Timing congruence	Are the business cycles of the firm and the fundraising cycles of the nonprofit aligned? Do the schedules of the two organisations coincide enough to permit collaboration on key tasks?
Evaluation Fit	Shared perception of success	Have both parties specified the measures they will use to assess the effectiveness of the alliance? Can each party embrace and support the others primary measure of success? Have mutual or joint measures of success being created for the alliance?

Table 2.6.4 Company / Non-Profit Fit ; Hess, Rogovsky & Dunfee (2002)

As the pace of evolution of CSR practices and social alliances quickens, there is a need to deepen the conceptual and practical understanding of how these alliances and partnerships can be most effective. This is made even more pressing by the fact that the social issues that these alliances address are, at their roots, human issues that involve varying levels of human suffering, social injustice, deprivation (Sachs, 2015).

As this research project examines its subject matter in the Irish context, it is necessary to highlight any contextually relevant differences or characteristics. The following section provides a brief summation of the Irish CSR context and an overview of the relevant literature and research.

2.6 Irish CSR Context

Research on the development and practice of CSR in an Irish context is limited (O'Dwyer Unerman & Bradley, 2005) and the CSR landscape in Ireland is less developed than in more mature markets, such as the US, Britain, Scandanavia and Canada (Midttun, Gautesen, & Gjolberg, 2006). However, like in other geographies, the practice of CSR has developed at an ever-increasing pace, and a number of framework strategies and plans have been developed by sectoral and government stakeholder groups over the past decade. These include a national CSR strategy 'Ireland First National Plan 'Good for Business, Good for Community: 2014-2017' and the 'Second National Plan 'Towards Responsible Business: 2017-2020', both created by the Irish Governments' Department of Business, Enterprise and Innovation. These provide useful frameworks for businesses seeking to place their own CSR and responsible business activities within a wider context and structure.

Importantly, there has also been criticism of the growth in CSR in Ireland. Trade union movements have suggested that CSR has accelerated, or at least shadowed the reduction or weakening of regulatory requirements on corporations in areas that CSR is also concerned with. For example, ICTU, the Irish Congress of Trade Unions, suggests that as large companies have become more financially powerful, the rights of other stakeholders have weakened, and CSR-style initiatives have been used to distract or shift genuine accountability for issues such as worker's rights and environmental impact (ICTU, 2020).

Regardless of criticism however, a multitude of CSR and sustainability initiatives have emerged in Ireland, including Business in the Community, Origin Green and Sustainable Ireland, which serve and facilitate companies in this space. Business in the Community, in particular, has played a leading role in facilitating linkages between non-profits and companies to support CSR strategies and initiatives, along with advice on guidance on the development of successful collaborations and partnerships (BITC, 2020).

While there is some contemporary information available regarding CSR and corporate and non-profit alliances in Ireland, such as that produced by BITC, there is a much smaller body of academic literature. Clear data on the motivations for, scale and nature of CSR activities in Ireland is also limited (Habisch, Jonker, & Wegner, 2005), contributed to, in part, by a lack

of consistent measurement frameworks (Hanafin, Dwan, Lynch & Hanafin, 2017). However, research conducted in Ireland with over 350 companies by CSR Hub (ibid.), an initiative of the Irish government, does provide a valuable base line on perceptions and attitudes to CSR amongst Irish businesses.

The research indicated that the most important driver for undertaking CSR initiatives as a business were:

- To meet customer requirements (55%);

- To increase the sustainability of products/services and the organisation itself (37%)

- To ensure ethics in decision-making (37%)

- To raise customer confidence (37%)

- To increase brand value (37%)

- To reduce environmental impact (35%).

This research, the largest CSR related primary research project carried out in Ireland to date, reported widespread awareness of and engagement in CSR type activities across different sectors, business types and locations within Ireland, while also recognising that the vast section of activities, approaches, participants and terminology made it difficult to develop a clear understanding of trends and patterns that could provide a consolidated view of CSR in Ireland (Hanafin et al. 2017).

2.7 Conclusion

CSR strategy is increasingly important for companies as expectations of their widening responsibility to society grows (Zu, 2009). The theory and literature reviewed here advises of the challenges associated with alliances and partnerships, and of the best approaches to mitigate them. However, as the pace of evolution of CSR and the relationships and partnerships operating within this area continues to quicken, there are gaps in our

understanding of how best to manage these alliances. In response, this thesis asks how Irish companies following a corporate social responsibility strategy can effectively partner with non-profit organisations. The next chapter will outline how this question is investigated by this research project.

Chapter 3: Research Methodology

3.1 Introduction

The following section lays out the methodological approach for this research project and the specific research methods used. Further it seeks to place these in the appropriate context to demonstrate why this approach was chosen and specifically why it is appropriate in the context of the research objective.

The choice of methodology is of critical importance to any piece of research, as it not only reflects the underlying perspectives that give the research purpose, but also informs and help to shape the research outcomes and findings (Fisher & Buglear, 2010). In addition, a well-constructed methodology that gives due consideration to the possible approaches available ensures that the most suitable are chosen, supporting the researcher to answer the questions being posed (Blumberg, Cooper & Schindler, 2011) A inappropriate methodology, on the other hand, weakens, or potentially, invalidates a piece of research (Bryman, 2014).

This chapter also outlines other components and characteristics of the research, including data collection methods, approach to analysis and key issues that influenced or affected the research itself.

3.2 Research Aims and Objectives

Following on from a review of the literature on CSR and the role of non-profit organisations as important stakeholders and supporters of CSR strategies for businesses through partnerships and alliances, it is noted that the existing research and knowledge in this area, particularly in an Irish context, is relatively limited.

This research therefore seeks to contribute to the understanding and wider knowledge around the concept and practice of partnerships and alliances between Irish companies and

non-profit organisations and how these can be more effective for the involved stakeholders. In particular, it places a focus on understanding the current nature of non-profit and company partnerships, the most common challenges and difficulties encountered, and to identify initial pathways or approaches that may address these challenges and therefore lead to more effective partnerships.

Research Objective 1	To examine the current nature and practice of Corporate Social Responsibility in the Irish context.
Research Objective 2	To explore the nature of company and non-profit partnerships within the CSR context to understand common challenges and barriers to success.
Research Objective 3	To identify potential solutions to challenges faced by companies and non-profits in creating effective partnerships.

Table 3.2 Research Objectives

The primary research (discussed further in the methodology) was informed by existing knowledge outlined in the literature review and sought to explore issues that have been highlighted in the current body of knowledge. These include, but were not limited to, the balance of power in organisational relationships, organisational cultural differences, communication styles, alignment of priorities and objectives and shared ways of working.

The following sections outline the methodology used to develop the relevant knowledge to provide responses to these research objectives, thereby not only adding to the knowledge currently available in this area, but to provide practical insights on how partnerships between non-profit organisations and companies can collaborate and partner more effectively.

3.3 Research Methodology

3.3.1 Introduction

The following section provides detail on the research methodology developed as part of this research project. The methodology was informed and guided by the literature review and followed the research onion structure, as developed by Saunders, Lewis and Thornhill (2007). The research onion structure provides a clear and sequential framework to develop an appropriate research methodology by starting on the outside of the 'onion', and working in, thereby ensuring consideration of research philosophy and additional elements through to data collection and analysis methods.
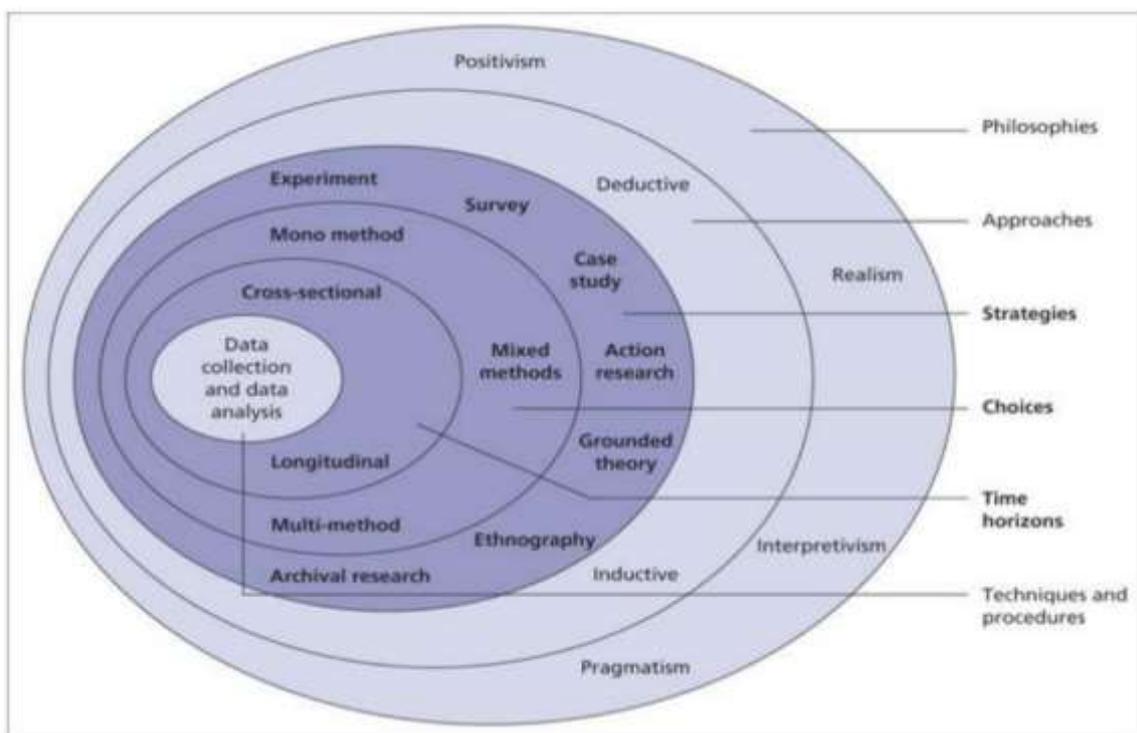

Figure 3.3.1 The Research Onion (Saunder, Lewis & Thornhill, 2015)

3.3.2 Research Philosophy

A research philosophy is the assumed knowledge and beliefs concerning the nature of the topic and phenomena being investigated (Bryman, 2012). An effective research project requires an appropriate research philosophy and methodology that are well suited to both the theoretical foundations of its subject area, but also aligned to the proposed outcomes and viable methods of collecting and analysing data as part of the research (Saunders et al, 2015). To inform the approach for this study, the 'research onion' framework, proposed by Saunders et al (2015) has been utilised. This research project sets out to develop knowledge around corporate social responsibility and decisions on research philosophy were informed by this topic, and the type of knowledge and information considered most relevant in this area.

This research will therefore be framed within an ontological philosophical approach. Ontology is concerned with the nature of reality, how our society, environment and reality are constructed and perceived not only by ourselves, but by others who have their own perceptions also (Silverman, 2011). This is appropriate to this study as CSR is, as evidenced in the literature review, a topic that defies any one definition and can be interpreted in a myriad of ways depending on the context. Quinlan (2011) noted that the philosophical framework within which a piece of research is conducted is shaped by the environment and worldview in which it is situated. Therefore, while CSR practices across sectors and companies may share some characteristics, the rationale, motivations and interpretations of what 'good' CSR entails will also be subjective depending on an organisations structure, personnel, culture and history.

Epistemology, which is concerned with verifiable, objective facts and axiology and focuses on the value framing of the researcher or subjects (Punch, 2000), was deemed an inappropriate approach for this study for reasons previously alluded to, namely that corporate social responsibility, as outlined in the literature review, is an area of practice that is subjective rather than objective, with both concept and practice subject to wide debate, interpretation and evolution. While there are undoubtedly areas of the CSR body of knowledge and practice that can be definitively measured, such as the numerical value of financial contributions made by companies, this study is concerned primarily with less

verifiable aspects of CSR theory and performance, with a focus on relationships between companies and non-profits and the stakeholders that act within those relationships.

An ontological approach is further deemed suitable for this research as it provides opportunity to leverage existing literature on the subject while framing new primary research data and insights in a way that exposes new understandings of the subject and contributes to the current research gaps.

Aligned with this ontological philosophy is the interpretive approach to research, which begins with an observation of known and relevant data and attempts to derive insight or theory based on the identified research topic. An interpretivist approach uses flexible frameworks to allow for subjective, personalised understandings of data or phenomenon (Carson et al., 2001) meaning observations on the same data from different subjects or sources may differ. In the academic and professional CSR discourse, this approach fits well given the broad nature of CSR activities and areas, and the importance of considering the subject from a wide range of perspectives to provide the richest data, and in turn, insight.

It is in these perspectives then, that insight and findings are identified (Black, 2006). This places this work firmly in the qualitative research space, which in turn will influence data collection approaches for this study.

3.3.3 Research Approach

It is critical that a research approach be aligned and consistent with the proposed research objective or question (Maylor & Blackmon, 2005). This research will follow an inductive path, using a 'theory comes last' approach that observes and analyses the secondary and primary data available and created, before using this to create a theory that can be applied on a wider basis. Mason (2018) notes that inductive research is mostly associated with the qualitative research tradition and moves from the particular to the general. Generally, a deductive approach is considered as the primary alternative to the inductive approach, and involves taking a specific hypothesis or small, specific theory and, through additional research and testing, developing a broader theory around it (Yin, 2016).

While not used in this research project, in the CSR environment there is undoubtedly an opportunity for a deductive approach to be used to grow the wider body of knowledge in the space, in particular as CSR practice continues to grow in volume, variation and complexity. For example, as patterns of CSR activity further emerge, such as an increase in 'cause-marketing' by large firms, the measurable impact of these initiatives on firm financial performance would provide appropriate opportunity to incorporate deductive research approaches into further study and examination.

3.3.4 Research Strategy

3.3.4.1 Data Collection and Analysis

According to Yin (2016), there are four main methods of qualitative data collection; interviews, observation, collecting and examining, and feeling. Interviews have been identified as an effective method for collecting valuable and rich data from participants (Bryman, 2014). Hair (2011) notes that interviews also allow both researcher and participant to exercise judgement and initiative by probing for and contributing relevant and additional knowledge where deemed appropriate. Other methods, such as focus groups, were considered, but decided against due to challenges around social desirability bias and lack of opportunity for 'deep-diving' into a participant's experiences (Hiller, 2010).

Qualitative interviews can be both unstructured and semi-structured according to Bryman & Bell (2011), with semi-structured often the preferred approach for researchers as it provides a balance that allows for the exploration of ideas and information while doing so in a way that supports later organisation, interpretation and comparison of the data collected (Yin, 2016). For this reason, semi-structured interviews were chosen for this research. The findings from these interviews are discussed and analysed in chapter four.

3.3.4.2 Time Horizon

According to the research onion (Saunders, Lewis & Thornhill, 2007), there are two categories of time horizon. These are cross-sectional, which refers to a specific and pre-determined collection period for the data, and longitudinal, which collects the same or very similar data repeatedly over a long term period, identifying changes and developments (Blumberg, Cooper & Schindler, 2011). Due to the timebound nature of this study, the time horizon for the research was cross-sectional, with data collected from research participants over a time period of 10 weeks. A longitudinal approach, while potentially adding value through observing shifting trends over time, may be more suited to a wider research project on CSR, where higher level trends could be identified over the course of a number of years.

3.3.4.3 Research Choice

There are two approaches to methodological choice in research; a mono-method or multiple or mixed methods approach (Creswell & Creswell, 2018). A mixed method involves using both quantitative and qualitative approach within a research project. Creswell & Plano-Clark (2007) suggest that a mixed method is becoming increasingly common amongst researchers as it provides a holistic and comprehensive view of a research topic. However, for this research project a mono-method approach of semi-structured interviews as the primary method of data collection was used. The rationale for this choice is based on the setting of the research within an ontological framework, and therefore focused on the interpretations and understanding of social phenomena in the form of partnerships, rather than verifiable or quantifiable data.

3.3.4.4 Data Collection and Analysis

Semi-structured interviews allow for in-depth collection of data based on an interviewee's individual experience and expertise in an area (Saunders & Thornhill, 2015). In the case of the interviews undertaken for this research, interviewees were experienced professionals with significant career experience in CSR and CSR related areas. The interview structure

allowed the interviewees to communicate their experience and insight in a rich and valuable way, though within an over-arching structure of questions aligned with the objectives of the research.

The questions set were developed in alignment with the overall research purpose and objectives and allowed for coding and consistent aggregation of data in relation to specific objectives. This approach also allowed for unique data and insights to emerge from each interview, which on some occasions provided for new streams or perspectives within the findings.

In total, approximately questions were asked of each interviewee, with space also afforded for subjects to provide comment and insight outside the prepared questions to ensure the data collection was as rich as possible and new insights, angles and perspectives were not missed. All interviews were recorded (audio only) and subsequently transcribed. Interviews were later analysed with coding applied to responses to identify themes and key insights.

This approach, while ensuring a depth to the research findings, did have the disadvantage of providing some inconsistencies in terms of the length or depth of answers received, which may have been provided if a qualitative approach, such as a questionnaire with a large population had been used (Bryman, 2014). However, for the purposes of this study, sufficient and appropriate data was collected with which to undertake analysis and deliver findings of value.

3.3.4.5 Population

The population of the survey was five individuals who had substantial professional experience working in the area of CSR, specifically with large Irish based companies. As CSR practitioners and decision makers, they had direct experience of developing and managing relationships and partnerships between companies and non-profit organisations.

Identification and access to this population was secured through a process of researching suitable candidates using online sources (LinkedIn, published Irish CSR materials) and a formal request submitted to Business in the Community for referrals. An email

communication was then sent to over 15 candidates, with five selected for final interviews based on their relevant experience. Interviews were then conducted via video call, due to challenges around physical access related to the Covid-19 impacted context.

Due to the potentially sensitive nature of the interview content, the participants have been anonymised in this study. A summary of participants role and company sector and location can be seen below:

Participant #	Role Type	Sector	Location
Participant 1	CSR Manager	Professional Services	Dublin, Ireland
Participant 2	CSR Manager	Legal Services	Dublin, Ireland
Participant 3	CSR Manager	Technology	Dublin, Ireland
Participant 4	Marketing Director	Travel & Hospitality	Dublin, Ireland
Participant 5	CSR Advisor	CSR Consultancy	Dublin, Ireland

Table 3.3.4.5 Research Participants

3.3.6 Ethical Issues

Good research is conducted in an ethical manner (Yin, 2016). Bryman and Bell (2007) lay out ten primary principles that should be followed during research undertaken for a dissertation, which include ensuring full consent is obtained from participants, privacy is respected and protected and the full dignity of research participants should be followed. These principles have been followed for this research project and in addition to this an Ethical Review Application Form has been submitted to National College of Ireland by the researcher providing detail on and a commitment to the ethical approach for this study.

3.3.6.1 Access to Participants and Informed Consent

Dudovskiy (2018) notes that the fully informed consent of research participants is a fundamental ethical consideration and necessity for a researcher. In line with this, prospective research participants were initially communicated via email with a summary of the research objectives and a request to take part in an interview where their opinions and perspectives on the research topic would be sought. Return confirmation emails were saved as documentary record of consent.

Detail was provided on plans to record the audio of interviews to support transcription and subsequent analysis, along with confirmation that the participant could withdraw consent at any time. All research participants took part in interviews entirely on a volunteer basis.

All data collected was stored in password protected files with full deletion scheduled once the research was released and graded by National College of Ireland.

3.3.6.2 Anonymisation of Participants

The primary ethical consideration for this research project was the importance of ensuring the anonymity of research participants. According to Yin, this is one of the most common considerations for researchers, especially in qualitative research (2016). As participants were sharing professional experiences, insights and opinions related to both their own company and also non-profit organisations, it was critical that the commitment to maintain their anonymity was prioritized in this research. This ensured that open and honest contributions could be made by interviewees without any fear of negative implications arising. In addition, the nature of qualitative research means subjective opinions shaped by experiences, rather than empirical, verifiable and objective information, form the dataset for analysis (Dudovskiy, 2018) further underlining the importance that participants maintain their anonymity.

This was achieved by allocating number codes to each participant and their respective organisation, thereby ensuring that consistency in the findings and analysis could be maintained throughout the research project, while participants anonymity was sustained.

3.3.7 Alignment and Limitations of Research

This research approach is comparable to a number of studies undertaken in relation to CSR (Whitehouse, 2006; Sweeney, 2007; Ní Choncubhair, 2018, Arenas, 2009) and has used these studies and others to support and guide this proposal, helping to ensure an appropriate and tried research strategy.

As with any research, there are undoubtedly limitations with the proposed approach. As a qualitative study, it will not draw on a large primary data set, and will therefore be unable to offer statistical analysis, or claim to be representative of all individuals who have a similar profile to the interview subjects. It will, as a cross sectional study, also be only a 'snapshot' of data, opinions and perceptions as a specific time (2020) in a specific place (Ireland). This, of course, means that insights or learnings surfaced through analysis of the primary research data may face challenges in its application to other contexts or into the future.

Of the five participants in this research; three are senior CSR professionals working with companies in Ireland; one is a senior marketing professional with whom the responsibility for CSR within her company sits; and one is a senior manager working for an organisation that works exclusively on CSR consultancy. As part of the research and in consultation with the research supervisor, the decision was taken to not include non-profit professionals in this research, with the primary reasons being; the importance of prioritising findings and insights from CSR professionals, the limited time and space available to analysis an additional perspective that may have required entirely new thematic areas; and the assessment that a separate research project focusing primarily on a non-profit cohort would ultimately be more beneficial for the body of knowledge in this area.

3.4 Conclusion

This methodology chapter has set out to describe the research methodology adopted for this study. A ontological philosophical approach has been adopted along with a qualitative data collection strategy utilising semi-structured interviews with research participants. Along with the consideration of relevant ethical issues, due regard has been paid to alignment with other existing research and the limitations of this study. The following chapter lays out and analyses the findings from the primary research prior to further discussion and analysis.

Chapter 4: Research Findings and Analysis

4.1 Introduction

This chapter will lay out the findings from five semi structured interviews conducted as part of this research project. These interviews and their subsequent analysis were carried out in August 2020 in accordance with the approach and methodology outlined in the previous chapter. The themes that emerged have been used to build a framework for this chapter and to support the later discussion of these findings in Chapter 5. Specific quotes have been used where appropriate to illustrate key themes and insights from the interview participants, while narrative descriptions have also been used to provide broader frames or summarised findings where appropriate.

4.2 Research Objective 1

To examine the current nature and practice of Corporate Social Responsibility in the Irish context.

<u>Interview Themes</u>

- Maturity and Scale

- Strategic Positioning

- Decision Making

- Public Relations and Promotion

- Future Outlook

4.2.1 Maturity and Scale

A major reoccurring theme that emerged during the interviews centred around the varied nature in the size and maturity of CSR programs within organisations. This was strongly connected to the length of time CSR has been in practice, in any form, within an organisation, and was often linked to a range of other factors also, including organisational culture and ethos, company size and the importance placed on it by senior management.

For organisations for whom CSR was a relatively new initiative, practices were loosely defined and not yet considered strategically important. One participant in a large hospitality group for whom CSR was part of,, but not the primary focus of her role, noted:

"The term CSR was only introduced to the company in 2017, it wasn't really a known concept until then. As an organisation we've always been generous to charity but it has always been very ad-hoc". (Participant 4).

Another participant who led a CSR team within a professional services firm said that the company's CSR program was mature but still had areas for further development:

"it has evolved a lot in a relatively short period of time from writing cheques to more volunteering opportunities now you're seeing it more and more. And in the last couple of years it has been embedded into the organisations and been strategically aligned to the businesses' business goals, but there's still a lot more work to be done" (Participant 1).

This reflected a common theme that there is no 'final destination' for CSR in companies, and that there is always areas for growth, strengthening and improvement. A CSR Manager in a technology firm emphasized this, saying:

"I would like it to become even more integrated into the business but I still see a lot of opportunities for growth in other organisations where it's still seen as the nice to have, tack on" (Participant 3).

Overall, the broad spectrum of size and maturity of CSR practice in Ireland was confirmed by a participant who works for an industry advisory organisation that supports organisations at all stages of their CSR program development. He commented:

"*within our membership there are multinationals, indigenous companies, semi-state bodies, many different sizes and I do think we are at a point where it (CSR) has become almost normalised*" (Participant 5). This is an interesting insight, particularly in respect of the literature review which indicated that CSR is not yet consistently adopted or practiced to a large degree.

4.2.2 Strategic Positioning

Two distinct approaches emerged from research participants when asked about how CSR fits into the overall company business strategy. For some organisations, CSR was genuinely a core part of their organisational strategy, influencing the other areas of the business in ways related to sustainability, environmental impact, staff welfare and contributing positively to wider society. However, for others CSR existed in the margins of the business, with little support at senior management level, or as an initiative that was often de-prioritised when more important business activities required resources or attention.

For example, one participant discussed how, in her business, CSR as a relatively new initiative was not considered important by the wider senior management, and how she felt it was only being driven by her own personal belief and interest in its importance within the business:

"*CSR isn't considered a strategic priority at all and it doesn't inform how the business makes its decisions and I've felt at times I'm the only voice or advocate for it. But there is so many reasons it should be, from a sustainability perspective, a marketing perspective and even down to how we retain and grow our best people*" (Participant 4).

This differed significantly from another participant who, as a CSR Manager in an established legal firm with a historically strong approach to corporate social responsibility, suggested

that responsible business practice and the wider belief in CSR initiatives was a core part of their business strategy. She said:

"CSR is not something that is new to us. It started back 100 years ago this year with our founder who was a great philanthropist, and so it's been deep rooted in our culture. It's always been a very senior level thing…it's considered at a very senior level, in a budgetary setting and by our management committee, and fed down from there" (Participant 2).

A participant from a company that provides specialised consultancy services did note the tension that can exist between CSR commitments and shorter term needs however, especially where profit generating activities are involved, saying:

"An organisation like ours has billable hours and clients always win over when it comes to the day of (a CSR event or volunteering day), and a partner wants you to get this thing out. So that's the reality of it and the hope and ambition around it don't quite align just yet" (Participant 1).

This tension suggests that even in organisations with mature and well regarded CSR programs, it may still be considered a 'nice to have' or secondary business activity, particularly when competing for prioritisation against profit making activities.

4.2.3 Decision Making

When asked about decision making processes around CSR with the business, there were a number of commonalties that emerged from interviewees, though with some important and subtle differences. The key theme was that when both senior level management and wider staff provided input for decision making, a stronger CSR programme emerged. One participant described it as a "*top down and bottom up approach*" (Participant 1) while also noting that all key decision making did ultimately come back to a senior manager or CEO, but that when there was diversity within the decision making CSR gained in recognition.

Another participant explained how well-established structures were in place for decision making, which helped to ensure the success and buy in of all stakeholders within the company:

"It's always been a very senior level thing, we have a CSR Board made up of seven partners who are responsible for different areas of the program… and every person in the business, no matter what level they are, no matter what their pattern of working know they're part of this bigger picture that everybody's involved with" (Participant 2).

A CSR Manager in a technology focused business underlined the importance of senior leaders driving decisions, but noted that there was space for discussion and input from many stakeholders as part of this decision-making process:

"it would tend to be led from the top but it can also be bottom up in that if we see opportunities that would fit in we will discuss them at local level and then at corporate level…We're guided by our senior leaders, so the CSR leadership… but I have direct access if I think I've got a really good idea" (Participant 3).

For companies with strong CSR programs, it was common for senior management to be closely involved in decision making, while for those where CSR was not a high priority, there were a lack of formal structures or processes to support decision making, as noted by one participant who said:

"It's always been very ad-hoc. There have been sporadic campaigns over the years and CSR hasn't been a core focus or a focus of the business strategy" (Participant 4).

This indicates that for companies that do not consider CSR to be a core part of their business strategy, progress and success may be stymied and limited.

4.2.4 Public Relations and Promotion

Within the data, discussion on the role of public relations (PR) and promotion of CSR activities emerged as a common but complex theme. All participants accepted that it is beneficial in some way, but there was a lack of consistency about whether this was

something that was an intended positive outcome of CSR initiatives or simply a welcome by-product.

A participant whose role focuses mainly on marketing but also has ownership over CSR activities in her business said:

"From a marketing background I do see the benefits from a PR and marketing point of view and how it can help the overall brand positioning of our company" (Participant 4).

In stark contrast, another participant noted that:

"As a firm we are very reluctant to shout about it (CSR activities) and so anything we talk about is the tip of the iceberg. We feel we do it because it's the right thing to do, not because other people are forcing us to" (Participant 2).

A participant with a well-developed CSR program provided a valuable insight, noting that positive PR can support her CSR agenda internally, saying:

"I've always felt a bit uncomfortable about the PR side of things, but I've evolved my thinking around that. There are benefits to the charities if we are doing an amount of PR and for our partnerships with them and raising awareness" (Participant 1).

The findings in this section would suggest that positive PR and brand building opportunities are not explicitly identified as an objective or CSR programs, but success in this area can be valuable for CSR Managers and is likely to be welcomed, if not visibly pursued.

4.2.5 Future Outlook

All participants were asked how they believed the CSR environment and its practice would evolve and develop in the next 3-5 years, with a number of common themes emerging.

For one participant working on a mature CSR program predicted a convergence of wider societal needs and her own company's speciality, creating a clear business direction integrally connected to CSR, saying "*tech is so invasive, there are ethical issues as well, and*

there has to be ethics applied to everything we are doing in these areas around tech and that means we have a duty of care to society" (Participant 3).

Another interviewee also saw a convergence of societal factors, meaning closer collaboration between a wide range of stakeholders, with businesses playing a significant role:

"*more of a strategic approach to it, as a business community, I think we could be making a lot more change, influencing government as well….and working with Business in the Community (*Participant *5) and some government departments will be a great way to make changes in society*" (Participant 1).

This broad theme was built on further by an interviewee whose role supports companies trying to improve their CSR programs.

"*When you look at community impact, you look at social inclusion and you look at the workplace of the future, all of these elements do interlink. ..So it's about trying to create an inclusive society and business playing a role within that*. And ultimately a business cannot succeed in a society that is failing" (Participant 5).

The commonality of perspectives on the future trends and direction of CSR is a notable finding, and suggests that interested stakeholders have an opportunity to position themselves for future strategic benefits or alignment.

4.3 Research Objective 2

To explore the nature of company and non-profit partnerships within the CSR context to understand common challenges and barriers to success.

<u>Interview Themes</u>

- Purpose and Role

- Resourcing

- Communications

- Setting and Meeting Expectations

- Culture

4.3.1 Purpose and Role

A consistent theme emerged from the research around the role non-profit organisations play in a company's wider CSR strategy and program. Non-profits were consistently identified, to a greater or lesser extent, as a partner or vehicle through which a company can achieve its CSR objectives and make a positive societal contribution. While a number of participants referred to elements of their company's CSR program that did not involve charity partnerships, such as reducing their carbon footprint, all interviewees confirmed that their CSR program engages non-profit partners in some form.

For an interviewee leading the CSR program in a business with over 3000 staff in Ireland, charity partners were critical:

"They are the bedrock of what we're doing. We wouldn't be able to achieve or reach any of our goals and targets without them. And we're not the experts, and I see our role as enablers. And we absolutely hugely value those partnerships" (Participant 1).

For another participant, their charity partnership was the main manifestation of their entire CSR program, and future CSR plans would be made firmly around such a partnership. She said:

"Well our CSR program is our charity partnership. That's what we focus on and build the program around. In the future I would look for a partner that could do most of the heavy lifting and we could put our name towards whatever the activity is and help in other ways and that would work for us" (Participant 4).

A number of participants highlighted the role non-profit partners play in providing opportunities for staff volunteering and skills sharing. This was a fundamental part of the CSR program in one business, with a participant noting:

"utilising the skill set we have, like the deliverables we deliver for our clients, that's the type of stuff we should be doing for charities on a pro-bono basis, because that's where we can add real value" (Participant 1).

Another interviewee emphasized this engagement as an important outlet that allowed the company to fulfil its CSR objectives, noting it as one of their four CSR pillars and saying that staff "*want something that they feel they're giving back through, that they feel involved with*" (Participant 2) and therefore the partners it chose had to fit this model to make a partnership a success.

4.3.2 Resourcing

A common theme in the research emerged around the importance of non-profit organisations being adequately resourced to support a partnership with a company. A number of participants cited this as a challenge or difficulty commonly experienced. One participant emphasized the critical nature of resourcing, saying "*I would say that I think it's really important that a charity has a dedicated person, not necessarily [limited] to one corporate but somebody who understands the corporate's world and is dedicated to liaising with those people to get the most out of the relationship*" (Participant 2).

The need for a dedicated resource to liaise with the corporate was echoed by a CSR Manager in a large business whose CSR program focuses on digital transformation and learning who said "*I think the most common one (challenge) is resources. Organisations just don't have the resources, they're spread too thinly. NGOs tend to have the staff they need, they don't have excess staff*" (Participant 3).

This challenge was a common one according to a participant who has experience of working with both non-profits and corporate, who noted there is an important link between resourcing and culture, explaining "*within the NGO or charity, there might be one person who is responsible for 10 different areas, which is a reality and we (NGOs) have so many competing priorities*" (Participant 5).

4.3.3 Communications

There was overwhelming recognition of the importance of good communication between companies and their non-profit partners to making a partnership a success. However, poor communication was also cited as a commonly experienced challenge that needed to be consistently worked on to ensure good outcomes. One participant, noting that both parties in a partnership have so many ongoing activities and priorities as part of their normal business, observed that *" a relationship can get damaged if there isn't proper communication that goes between both so it's really, really important communication, and understanding that it's better to talk" (*Participant 5*).

One participant highlighted the importance of identifying communication issues noting that "when any of those kind of challenges do arise or blockers do arise with comms in particular and understanding what we are both trying to achieve I just step in as soon as possible" *(*Participant 1).

The need for two-way engagement was evidenced, and for non-profits to avoid being regarded as just constantly asking for support rather than bringing fresh ideas to engage the corporate. One respondent observed that the non-profit "*was always more asking for support rather than bringing ideas to the table or sharing updates to get all the staff on board*" (Participant 4).

4.3.4 Setting and Meeting Expectations

There was a wide variety of approaches to the setting of objectives for partnerships, with a spectrum ranging from very informal approaches to much more formal and structured agreements. For one participant managing a number of non-profit partnership relations, it was relatively straightforward process:

 "*we basically have a formal end of year / start of year meeting with each of these organisations on an annual basis. So you're wrapping up and reviewing how the year went and then planning for the year ahead. I wouldn't say we have formal contracts in place but it would just be through those meetings that we would agree where we're going and how that*

might evolve throughout the year. But we've a hybrid of some sort of formality but not overly so with contacts" (Participant 1).

Another participant working for a firm with its HQ in Dublin described a similar approach, where:

"it's not a formal agreement but we have a partnership guidelines document we apply and... we ask them to come in and meet with us every three to six months to look at how it is progressing and if it's not working in some areas how can we improve". (Participant 2)

This was echoed in the context of a technology firms partnerships, with the interviewee saying *"it's being honest and upfront I suppose on what the expectations are on both sides are and understanding what the needs are".* (Participant 3).

Expectations may not be met in cases where the enabling factors are not adequately in place, such as resourcing, good communication or planning. For one participant who is a senior manager in her company, it was disappointing that the partnership she had worked on was not as successful as initially hoped, explaining that:

"I think we were probably over ambitious at the start...and there were too many complications, it wasn't well communicated and it fell down after a couple of months and it just fell apart as other business priorities got in the way" (Participant 4).

This echoed other comments by participants that early planning and realistic setting of objectives and expectations was important to a successful partnership. This is an important finding for later discussion.

4.3.5 Culture

Culture was a topic that emerged frequently, with all participants recognising that different organisations have different cultures, and this must be understood in order to create successful partnerships. Given their different economic objectives it is not surprising that cultural clashes can arise. On participant cited engaging with different cultures as the most difficult challenge in partnerships, saying:

"The big thing I see is cultures. Sometimes the pace between the NGO non-profit world versus the business world are very different I find. You know there's lots of common themes but just even in terms of the ways of working they can be a challenge. And I think understanding between both sectors is really important" (Participant 5).

However, cultural clashes can be avoided through awareness and expectations of cultural differences. For example, another participant cited the importance of obtaining an early understanding of each organisation's culture, saying *"I think you have to put in that groundwork, you have to understand the organisation and the demands that they will have and as you say, culture within the organisation is really, really important"* (Participant 3)*.*

4.4 Research Objective 3

To identify potential solutions to challenges faced by companies and non-profits in creating effective partnerships.

<u>Interview Themes</u>

- Relationship Management

- Capacity and Resources

- Business Alignment

- Staff Engagement

4.4.1 Relationship Management

All participants in the research highlighted the importance of good relationship management in creating and maintaining a successful partnership. Interviewees had different perspectives on what good relationship management involved or looked like, but

common themes included the nomination of an individual as a key focal point, the importance of individual relationships being developed between employees on both sides of the partnership and the importance of a relationship manager understanding how a corporate partner's business works and what their needs are. Some examples of these findings include:

"I think it's really important that a charity has a dedicated person, not necessarily to one corporate, but somebody who understands the corporate world and is dedicated to liaising with those people to get the most out of the relationship. And often when that drops the relationship tends to suffer. And I think a lot of the time it comes down to the relationship between the individuals" (Participant 2).

"We probably have quite a personal relationship with quite a number of people in the organisations… and we place a lot of value in having those open and ongoing conversations and ensuring we're delivering for the charity and delivering for our people too". (Participant 1).

A participant working in a CSR consultancy and advisory firm also endorsed the importance of relationship management, commenting:

"we advocate that each side has a relationship manager. So the relationship manager will be ultimately responsible for delivering on the objectives for each partner in that agreement, that is extremely important" (Participant 5).

It is evident also that the links between relationship management, communications and resourcing are important, and while not the same, play similar roles in creating and supporting an effective partnership relationship.

4.4.2 Capacity and Resources

Closely linked to the importance of relationship management was the appropriate and sufficient allocation of capacity and resourcing to a partnership by a non-profit. A number of participants recognised and accepted that non-profits and charities run on a very lean basis

and therefore can be stretched, but a clear theme emerged that without adequate resourcing, a partnership may breakdown.

A CSR Manager with a highly successful company of over 700 people in Ireland noted that *"there's an expectation that, say for example, a charity event that someone's participating in that it would be run to the same standard as we would run ourselves, and very often that's not the case. And that's due a lot of time to the fact that the manpower isn't there on their side, but that expectation is there, and then the feedback can be negative"* (Participant 2).

For another participant, there were similar challenges and she noted that *"they have to be able to put the time and effort in as well and that can be very difficult for smaller organisations where they don't have a huge number of staff"* (Participant 3).

There is understanding afforded in this area however, and while resourcing must be a key consideration for non-profits, their commitment can help to bridge resource gaps or any negative impact they may create, with one interviewee reflecting that *"I find that when we work with people in charities they're so passionate about what they do that they give their all to be honest, even when they are working with restricted means"* (Participant 2).

Overall, the presence of not only sufficient personnel resources, but individuals with the right skills and abilities to manage a relationship emerged as being critical to partnership success.

4.4.3 Business Alignment

Where research participants spoke about successful partnerships, they commonly referenced an alignment of the company's core business activities and goals with the charity partner's activities. This alignment helped to ensure a partnership had a strong link to core business strategy and in turn was considered important by senior management and staff.

A participant working at a professional services company, emphasized the importance of this alignment saying *"being a training firm education and upskilling and access to opportunity is how we focus most of our efforts in the community space and we partner with*

six or seven charities who all have slightly different angles, but are all education and access to opportunity focused" (Participant 1).

For another CSR Manager in a legal firm, ensuring partnerships align in both thematic and practical ways is key, saying *"we can't have team days where everyone downs tools and goes and does a garden project, it has to be something that fits in with our environment which is quite intense"* (Participant 2).

This alignment was fundamental for a participant who leads the CSR function in her company, which has a large focus on artificial intelligence, noting *"we consider ourselves an AI company and so choosing our technology then to address societal issues makes sense"* (Participant 3).

Importantly, this alignment must also work both ways, and for a partnership to be successful, it must ultimately work for the non-profit also, as noted by one participant who said *"the charity has to hold their own principles, issues and values as well…I think what works well in a partnership is when there is a mutual benefit, a genuine mutual benefit"* (Participant 5).

From these findings and from a number of comments made by participants during interviews, time spent searching for an assessing potential partners to find the right match is important and will increase the likelihood of a successful partnership longer term.

4.4.4 Staff Engagement

A common characteristic across all interviewees was an emphasis on the importance of staff engagement and volunteering opportunities in a successful partnership. A number of participants confirmed that while providing funding was an important aspect of the relationship, for the company staff engaging opportunities stood out as the clearest manifestation of a successful partnership.

One CSR Manager placed huge importance on the user experience of her colleagues during these volunteering activities, recalling an occasion where it was a *"bad user experience for*

our volunteers. They just wanted to sign up to a program but then all of these things came up in the background, so that's always at the front of my mind" (Participant 1).

Another participant echoed these sentiments, acknowledging a volunteer program can *"take a lot of time to develop but once its developed and works right, it works longer term" underlining the their importance to corporates and therefore positioning it as a key consideration for non-profits* (Participant 2).

4.5 Summary of Findings

The below table summarises the themes that emerged from the data in relation to each research objective and have been detailed in the findings above, prior to further discussion.

Research Objectives	Emergent Themes
1. To examine the current nature and practice of Corporate Social Responsibility in the Irish context.	Maturity and Scale
	Strategic Position
	Decision Making
	Public Relations & Promotion
	Future Outlook
2. To explore the nature of company and non-profit partnerships within the CSR context to understand common challenges and barriers to success.	Purpose and Role
	Resourcing
	Communications
	Setting and Meeting Expectations
	Culture

3. To identify potential solutions to challenges faced by companies and non-profits in creating effective partnerships.	Relationship Management
	Capacity and Resources
	Business Alignment
	Staff Engagement

Table 4.5 Emergent Themes from Primary Research

4.6 Conclusion

This chapter has laid out the findings from the primary research conducted for this study. Key themes have been identified and illustrated through a combination of narrative summarisation and the use of representative or salient direct quotes. These findings will now be further discussed and analysed in the next chapter.

Chapter 5: Discussion

5.1 Introduction

The following chapter will draw on the secondary research outlined in Chapter 2 and compare and contrast it with the findings from the primary research findings laid out in the previous chapter. By identifying thematic differences and similarities and insights of note, it will surface the key discussion areas and considerations that can be drawn from the combined research undertakings.

5.2 Research Objective 1 - Discussion of Findings

To examine the current nature and practice of Corporate Social Responsibility in the Irish context.

As laid out in chapter 3, the first objective of this research was to examine the nature of CSR as it currently exists in Irish companies. Here the findings from the research will be reviewed in the context of the secondary research and exploration undertaken in chapter 2.

The literature review established that CSR has evolved significantly since it first emerged as a firm coherent concept in the 1950s, but that it's definition and practice is still subject to variability (Crawford and Scaletta, 2005). This was corroborated within the primary research, where there were many commonalities in the CSR practices shared by research participants, but also many differences. It was clear that the CSR program at each company varied depending on a wide range of factors, such as how long it had been in place (maturity), resources, business type and senior management engagement.

Similarly, a number of participants, even those working in companies with well established CSR programs, noted that there was still an ongoing process of evolution happening, with new learnings being gained and subsequent adaptions made on an on going basis. This

reflects findings in the secondary research that in the CSR context, theory and practice are developing in parallel (Knox et al., 2005; Ogrizek, 2002)

5.2.1 Strategic Position & Maturity and Scale.

The literature contains numerous models to conceptualise and support the practice of CSR (The Ashridge Business School study in Ethical Performance, 2005). Many of these illustrate the dilemma or tension of where CSR sits within a company, demonstrating the tension that may often exist between the pursuit of profit and responsible business practice (Ireland, 1996). While no participant discussed their company's CSR program through the lens of a recognised academic model, all spoke of the importance of CSR being a core part of business strategy in order to maximise its impact or success.

The participants for whom CSR was a key part of their company's strategy generally had well developed, mature CSR programs that were valued by senior management. For others, where CSR was not an integral part of the business strategy, CSR activities were more ad-hoc, informal and generally less successful. This would seem to validate the conceptual models reviewed in the literature review while demonstrating the very practical challenges faced by CSR practitioners in furthering their agenda within firms that have many parallel and sometimes competing priorities.

5.2.2 Decision Making

The literature review conducted in chapter two considered the role of decision making in CSR strategies and initiatives. In particular, the review of stakeholder theory as a conceptual understanding for CSR, is a useful lens to support the findings from the primary research undertaken. The stakeholder view suggests that stakeholder groups affected by business decisions should have the opportunity to input into how those decisions are made (Jone, 2005).

It was evident from a number of participants that the principles of the stakeholder approach were being practiced in many circumstances and to different degrees, though none referenced it formally or explicitly. An example of this in the primary research included a participant from a firm that solicits input on its CSR program from its Board and wider staff, along with other stakeholders, including the local community, non-profit organisations and other groups.

There were limits, however, to the extent of these consultations, and no participant interviewed was pursuing an approach that comprehensively ensured decision making included all stakeholders that could be affected by a business or strategy decision. The primary research more generally provided findings that indicated that decision making on CSR is becoming more linked to core business strategy, evidenced by the involvement of senior management and increasing integration with other business functions, such as finance and human resources.

5.2.3 Public Relations and Promotion

The overlap of CSR and Public Relations (PR) is an area explored in chapter 2. In many contexts, CSR activity is used to position a company and their brand in a way that supports their marketing and PR efforts. For some companies this may actually be the primary reason behind CSR initiatives, while for others it is simply an additional benefit (Hanafin et al. 2017).

The varied role PR and marketing promotion play in CSR strategies signalled in the literature was echoed in the primary research. For one interviewee the PR benefits were a very valuable output and core to the viability of a CSR program at all, while for another participant positive PR and brand outcomes were a very useful tool to strengthen the CSR agenda within her company, thereby ensuring its long term growth and prioritisation within the firm.

The primary research undertaken supports the literature as the value of positive PR and marketing opportunities generated by a strong CSR program, or CSR initiatives, is likely to be a key part of the future growth in this area, as companies seek to differentiate themselves

around their responsible business practices to customers, existing and potential employees and other engaged stakeholders. It would seem that CSR can be a source of future competitive advantage for companies while supporting the agenda and providing access to much needed resources for the non-profit sector.

5.2.4 Future Outlook

As CSR continues to evolve in both concept and practice, it is a challenge to predict what shape it will take into the future. Academic understandings have developed and now seem to increasingly point towards approaches such as the stakeholder view of the triple bottom line (Kealy, 2019), which offers a framework for understanding CSR under 'people, planet and profit'. There were undoubtedly many similarities with this view expressed by research participants, with virtually all noting that staff and communities and the environment are considerations of their CSR program, while accepting that their company would still continue to pursue profit making endeavours.

Notably however, a number of participants predicted a convergence of different but linked factors and groups, such as the business community, community groups, non-profits and government and an increased focus on social and societal issues being the most likely future for CSR.

The implication of these findings suggests that there will be an increasing expectation from a range of stakeholders, such as employees, customers and the wider community, for companies to operate in a responsible way that considers not just shareholder value, but how a business can make a positive contribution to society. Companies already on this journey may also have a competitive advantage, as the primary research also demonstrated that an effective and successful CSR program can take time to develop and build support for within an organisation.

5.3 Research Objective 2 - Discussion of Findings

To explore the nature of company and non-profit partnerships within the CSR context to understand common challenges and barriers to success.

The existing literature, as reviewed in chapter 2, on alliances and partnerships recognises the complexity and nuance within business alliances (Das, 2010) with a significant proportion failing to deliver on their stated objectives (Steinhilber, 2008). Perhaps this should not be surprising, given the unique characteristics, such as culture, strategy and ways of working every company possesses. However, within the literature on partnerships, there are considerations outlined and proposed to better understand the factors that are most important for a successful partnership. The framework developed by Hughes and Weiss (2007) (table 5.3) and the themes (aligned organisational priorities; strategic compatibility; cultural similarities and differences; effective trust and ways of working and previous partnership and alliance experiences) identified by Morgan et al (2020) provide a useful lens to understand research participants experiences in this respect, with a substantial cross over with the literature emerging during interviews.

Placing Less Emphasis On:	**Placing More Emphasis On:**
Defining the right business arrangements	Developing the right working relationships
Creating ends metrics	Creating means metrics
Eliminating differences	Embracing differences
Establishing formal alliance management systems and structures	Enabling collaborative behaviour
Managing the external relationship with partners	Managing your own internal stakeholders
Table 5.3 from Simple Rules For Making Alliances Work; Hughes & Weiss, 2007	

5.3.1 Culture

As noted above, the literature places significant importance on the role of cultures in achieving successful partnerships (Hess, Rogovsky & Dunfee, 2002). This relates to a range of organisational culture factors, such as values, attitudes, practices and working styles. While no organisation will have an identical culture, the must be a 'cultural compatibility' if a partnership is to work effectively (Sagawa, Shirley & Segal, 2000). The primary research conducted corroborated this theory, with a number of participants identifying culture as a very important factor in their relationships with non-profit partners.

One participant cited how they "briefed them (staff members) on the cultural of that organisation before they go in" (Participant 3) as it was important for those involved in the partnership to understand the cultural differences prior to engaging in activities. Another participant emphasized that it was not about trying to mirror cultures between partners, but "understanding the different cultures" (PARTICIPANT 3), and through this building trust and effective approaches to working together.

Participants also noted that cultural differences were not necessarily a negative factor and that these cultural differences were often important in helping to create partnerships that were engaging and rewarding for staff members, a contention mirrored by Hughes and Weiss (2007) who recommend partners embrace differences as a way of creating mutual benefits and competitive advantage.

5.3.2 Setting and Meeting Expectations

When discussing the process of setting and delivering goals and objectives with partners, there was consensus from research participants that it was important, but there was variation in the approaches to doing so. For some it was an informal process centred around ongoing engagement and communication, while for others it was a more formal and structured process. For most participants objective and expectation setting did still relate to delivering specific outcomes, such as volunteering opportunities or events. This is

noteworthy as much of the literature (Doh & Teegen, 2002; Hess et al, 2002) recommends setting expectations around 'means' metrics, rather than 'ends' metrics, or in other words focusing on effective ways of working as opposed to strictly focusing on outputs.

Many of the participants, as CSR Managers, acknowledged that they placed significant importance on ensuring the delivery of quality initiatives as part of their CSR program, and that the 'user experience' of staff within their firm when engaging with a non-profit partner was a key but often challenging element of their CSR program. This may reflect the differences in work culture, where the expectations from the corporate side are still linked closely to specific outputs rather than successful ways of working.

5.3.3 Communications

The importance of good communications in creating a successful partnership was an area that saw significant consensus between theory and practice. Every participant referenced communications between each side as an area that could significantly impact the success of a partnership with one interviewee saying simply "communication is key" (Participant 2). Good communication also had a number of factors associated with it, with participants citing honesty, openness, clarity and frequency as important considerations, a stance mirrored in the literature by Sagawa et al (2000) who suggest that collaborative engagement leads to deeper and longer term relationships.

The role of internal communications was also cited by a number of participants as playing an important role in ensuring non-profit partnerships worked well. This involved the engagement in staff at all levels to inform and promote CSR and non-profit partnership activities, ensure senior stakeholder support and ensure these initiatives were understood to be core to the businesses priorities and reflective of a company's commitment to responsible and socially aware business. One participant reflected that the key reason behind a failed charity partnership at her company was the lack of communication to staff to achieve 'buy in', which ultimately led to a lack of engagement, support and interest. Again this endorses the respective literature, with Hughes and Weiss (2007) noting the

importance of managing and effectively communicating with your own internal stakeholders as a central tenet of making a partnership work.

5.3.4 Resourcing

Hess, Rogovsky & Dunfee (2002), as part of their nine-dimension framework of a successful partnership approach, identify 'resource fit' as a key factor for effective partnerships, citing the need for each party to have adequate and appropriate resources that provide value and benefit to the other. This focus on resources applies to both the amount (i.e. staff resourcing) and type (i.e. appropriate staff skill sets). The importance of resourcing is common throughout the literature, as noted by Miller (2018).

When discussed with interviewees, resourcing regularly came up as an area where challenges were experienced, mainly in relation to non-profits being under-resourced or over-stretched, which in turn negatively impacted on the partnership and its activities, confirming arguments in the literature on this issue (Shumateet al, 2016).

This 'resource gap' emerged as a fundamental challenge for company and non-profit partnerships. However, it is not an issue that can be addressed easily, with research participants regularly acknowledging that charities and non-profits operate on a 'lean' basis, which they also cited as a positive characteristic, while simultaneously also expressing dissatisfaction at the difficulties it caused. In this respect there is a paradoxical element to the issue, and solutions may ultimately be linked to other areas, including the previously examined themes of culture and communications, rather than simply a question of resource availability.

5.4 Research Objective 3 - Discussion of Findings

To identify potential solutions to challenges faced by companies and non-profits in creating effective partnerships.

Difficulties and challenges are common in any type of business partnership (Steinhilber, 2008) and, as discussed above, there are many drivers and factors that can contribute to ineffective partnerships and sub-optimal outcomes. However, as the area of CSR evolves and company and non-profit partnerships continue to grow in frequency and size, there are lessons that can be derived from both the theory and practice that can contribute to improving the performance and results of these partnerships. The key findings this research in this regard are outlined below.

5.4.1 Relationship Management

Development of the right working relationships is cited within the literature as an area that should be focused on to support successful alliance and partnership development, in a shift away from a traditional focus on less-people orientated business arrangements (Zammit, 2004). The importance of relationships and the role individuals play in creating successful partnerships between organisations was a common theme that emerged from the data.

Many participants referenced the importance of a key focal point or main contact, along with the ability to have open lines of communications. Acknowledging that there are often practical difficulties in the delivery of activities and initiatives, a number of participants noted that these were often mitigated or overcome through strong relationship management on both sides. One interviewee noted *"having good working relationships with these organisations over the years has been good….when any of those blockers arise, with comms in particular and understanding what we're both trying to achieve, I just step in to be honest"* (Participant 1), emphasizing that the proactive management of the relationship and its associated activities is critical to making it work.

Having the right people with the skill-set to manage partner relationships is also important. One organisation with seven charity partners has a team of three people to effectively manage the relationships and programs, with these resources coming on within the last two years, indicating a recognition of the importance of this area. Echoing this, another participant noted that "a lot of the time it comes down to the relationship between individuals" (Participant 2). This is an important insight and underlines the importance not

only of strong relationship management for a non-profit engaging with a company, but also the need to equip relationship managers with the required skills in this area, as it is evidently a critical factor in a successful partnership. This supports Bendell's theories on general partnerships (2000) in a non-profit context.

5.4.2 Business Alignment

Much of the literature around alliances and partnerships, particularly around commercial partnerships, focuses on the importance of business and strategic alignment (Bell, den Ouden & Ziggers, 2006; Das, 2010). This makes sense in a context where partners are pursuing interlinked or interdependent commercial objectives. However, for company and non-profit partnerships, the business goals of each partner, while potentially having certain thematic similarities (e.g. education and training, legal supports), are unlikely to be closely aligned. Despite this, business alignment continuously emerged as a common topic within the data, but the type of alignment discussed was more closely linked to understanding around the expected role and commitments from each partner and how a company and non-profit offered something to the other party that helped each to achieve their own business objectives. In this respect, the differing objectives and contexts of the companies and non-profits highlighted a deviation from theories of alignment. It could also be suggested that the attraction of working with the non-profits stemmed from the absence of alignment, that the corporate employees were attracted by the passion and commitment of the non-profits to their cause.

Participants spoke frequently about the importance of softer partnership elements, such as values, communications and relationship management, but underpinning these was a mutual understanding on both sides that the relationship was a vehicle or method to further their primary or secondary business objectives. For example, for one participant, the nature of her organisation's non-profit partnership was centred around providing volunteering opportunities for staff where their professional skills could be utilised in a manner helpful to the non-profit, while also ensuring the volunteer experienced a feeling of 'giving back'.

From the company's perspective, this had positive outcomes in a range of areas, from employee satisfaction, retention and recruitment, to positive PR and brand benefits. The company was essentially encouraging employee retention through the partnership, demonstrating how opaque the actual motives of the parties involved may be and of the need for a deep understanding of their rationale.

For the non-profit, volunteers provided valuable professional expertise at no cost. Importantly, it must be noted that there was a financial benefit to non-profits in almost all cases also, where the company also provided some level of funding in parallel with the other partnership activities. While participants who held CSR roles in companies rarely referred to this as the most important part of their CSR program, for the non-profits, this funding supports their own business objectives, based on whatever social issue their organisation's work focuses on. In this way, there is clear business alignment between partners, but it is more nuanced than in the case of a commercial partnership or alliance. This type of alignment is important for partners on both sides to understand as they enter or develop alliances, and helps to create a practical framework for stakeholders to understand the purpose of the partnership, the needs from both sides and the holistic view required to make a partnership a success.

5.4.3 Staff Engagement

The importance of staff engagement emerged more strongly in the data than recognised by the literature in this area, indicating a potential gap for future studies to address. Staff engagement is a broad term but, in the context of this research, it relates to how staff in a company participate, contribute and connect to a non-profit partnership as part of an organisation's CSR program. Staff engagement frequently came up when speaking to participants in relation to a number of topics, including decision making, CSR activities, communications and the main 'users' of CSR related non-profit partnerships.

It is evident that staff focused initiatives, such as volunteering and skills sharing with non-profit partners is a core part of many CSR programs and, as outlined already, provides internal benefits for a company. A number of participants referenced the role these

volunteering activities play in helping staff feel positively connected with and a sense of pride in their own company. Similarly, by engaging staff in the decision making around CSR initiatives, and in particular the selection of non-profit partners, there was a belief that staff would be more invested in the program and their employer.

These insights are important for non-profits to understand, as these staff members and the way they are engaged are likely to influence the perceived success of a partnership. The data also highlighted the need for a non-profit to constantly find new ways to engage and drive participation with company staff for non-profit partners, an area largely overlooked by the literature.

5.4.3 Power Dynamics

As noted in the literature, company and non-profit partnerships, like any relationship, involve power dynamics and , there has traditionally been a power imbalance in these relationships, often down to the 'funder-recipient' nature of the relationship, or a similar variation where some other form of support takes the place of direct funding (Doh & Teegan, 2002). This topic was never directly referred to by interview participants, but through discussion on other areas, such as meeting expectations, resourcing and relationship management, the power dynamics involved in a company and non-profit partnership could be identified.

A common theme that provided an insight into potential power dynamic imbalances was around the importance of the experience of a company staff member in any staff engagement or volunteering activity. Where these experiences were not optimum, it often reflected negatively on the charity partner, and there were suggestions that if this was to be a common occurrence, it could impact on their ongoing commitment to the partnership. Similarly, the development of new partnerships and the continuation of existing ones were subject to periodic review within most companies and was subject to change based on internal company factors, such as a shift in senior management or staff preferences. This is hardly surprising given such a partnership is generally developed with specific objectives

involved, but it does highlight the ongoing tension and more fundamental questions around the ultimate nature of CSR and for whose benefit it is ultimately undertaken.

This must be a consideration for non-profits when seeking or entering a partnership with a company and an assessment of the benefits and risks need to be undertaken, given the rewards from a partnership, such as financial contributions, pro-bono staff time and expertise, are likely to be tied to commitments in the other direction, such as facilitating CSR related activities for the company. With this approach, while a power imbalance may not be avoided, it is at least an expected factor upon engaging in a partnership.

5.5 Conclusion

This findings of this study largely demonstrated many areas of convergence with various aspects of the literature in this area. This includes themes around the importance of establishing good relationships, open communications. effective ways of working and power dynamics. Other areas also showed some differences between theory and practice, or in some cases themes emerged that have not yet been comprehensively dealt with in the literature. Examples of this include the importance of staff engagement and buy in to the success of a company and non-profit partnership and the unique nature of business alignments within this type of partnership, which differ from the literature on more traditional commercial alliances. This section provides a appropriate summation and discussion of the finding, allowing for final conclusions and recommendations in the next section.

Chapter 6: Recommendations and Conclusion

The aim of this research project was to explore how companies in Ireland pursuing a corporate social responsibility strategy can effectively partner with non-profit organisations. The research objectives, outlined in Chapter 3 focused on three key areas, beginning with establishing a wider view of CSR practices in Ireland, assessing the most common challenges that occur within these partnerships and to identify potential approaches to the successful development of company and non-profit partnerships in the future.

The research undertaken for this project, and laid out in Chapters 2, 4 and 5, was designed to build a thorough view of the theory and practice of partnerships in the CSR context. It used a qualitative and inductive approach and utilised interviews with CSR practitioners to better understand and examine the practice of non-profit partnerships within companies. The themes that emerged were subsequently analysed and considered in line with objectives of this project, and it is hoped, can contribute value to the wider body of knowledge and discourse in this area.

There are a number of findings and learnings from the research project that may be useful for others pursuing research around CSR and partnerships. There are also key learnings that, it is hoped, may be of immediate and future use to CSR practitioners in Ireland and elsewhere, both working in non-profits and within companies, that will support their work on partnerships.

This research project surfaced 19 themes related to the nature of CSR in Ireland, and both challenges and potential solutions and opportunities for those engaged in company and non-profit partnerships. These are summarised below in Table 6, with a number of key recommendations also outlined subsequently.

Theme	Key Finding
Maturity and Scale	It takes time to grow and develop a successful CSR program within a company.
Strategic Positioning	In companies where CSR is a core part of the business strategy, the partnership is likely to be better developed, resourced and successful.
Decision Making	The level of decision making on CSR still varies depending on the individual company, but increasingly senior management are involved in key CSR decision making.
Public Relations and Promotion	Positive public relations are generally a welcome product of a strong CSR program, but are not necessarily the primary driver for a company.
Future Outlook	The future of CSR will involve many stakeholders from different sections of society, including business and this is necessary to create bigger and more sustainable social impact.
Purpose and Role	Company and non-profit partnerships are different than traditional commercial alliances, but share some aspects. They are most effective when both sides understand their own roles and purpose and that of their partners clearly.
Resourcing	Inadequate resourcing of non-profit partnerships is a common issue and can lead to friction within partnerships, particularly in maintaining relationships and sustaining corporate engagement in events.
Communications	Clear, effective and open communications are a key factor in building strong partnerships and relates to both partners and internal stakeholders.
Setting and Meeting Expectations	While there is variability in how partnerships lay out objectives and expectations, it is common practice to have some approach to expectation setting and performance assessments.

Culture	All organisations have different cultures, and this may be more pronounced between companies and non-profits. Understanding of each partners culture is an important factor in a successful partnership.
Relationship Management	Effective relationship management is a critical success factor and must be prioritised by all partners. Relationship management is closely linked to communications.
Capacity and Resources	In many cases, non-profits will face resource constraints that may impact on their ability to service a partnership appropriately. This should be a key consideration for partners when starting new partnerships.
Business Alignment	A company and non-profit engaging in a partnership are likely to have differing overall business objectives, but their partnership should seek to support or help to achieve their respective business objectives in a clear and demonstrable manner.
Staff Engagement	Engaging staff within a company is a critical success factor in a non-profit partnership and the responsibility of both the company and non-profit organisation.
Power Dynamics	It is likely that there will be a discernible power imbalance in a company and non-profit partnership. This should be acknowledged and managed in a way that is acceptable for all partners.

Table 6 Summary of Consolidated Research Findings

6.1 Recommendations and Implications

As laid out above, there are a number of findings from this research that highlight challenges, gaps and considerations in CSR theory and practice in Ireland today. As noted in the literature review, in the CSR space, both theory and practice are developing in unison, providing an opportunity for companies operating CSR programs and non-profit partnerships to shape best practice into the future. Recommendations that can be drawn from this research project may be useful to those involved on both sides of company and

non-profit partnerships and are a combination of both the strategic and practical. Based on the findings, five broad recommendations have been laid out below.

6.1.1 Understand the Strategic and Business Fit

For a partnership to be successful, it must be a good fit for both organisations. There must an alignment of purpose and a partnership must support the achievement of organisational goals for all participants. Similarly, for a partnership to work, it must be backed by senior leadership in the participating organisations. For this reason, CSR practitioners and non-profit managers should consider the strategic alignment and fit, including the cultural fit, between their organisations prior to any partnership being developed. If clear overlaps in terms of objectives or mutual benefits do not exist, then a partnership may not be viable.

6.1.2 Partnerships Need Resources

A successful partnership takes work, resources and commitment. Without these, it is likely objectives will not be achieved, relationships will be damaged and a partnership will fail. While profit seeking companies are likely to have sufficient resources to support a non-profit partnership, non-profits often run on tight and stretched resources. However, a non-profit, if it is committed to making a partnership a success, must resource the relationship and related events appropriately, ensuring the time, skills and support are available to appropriately service their partner and manage the relationship effectively. This may require a re-evaluation of normal working practices, or the commitment of resources up front to support longer term growth, but it is essential in making the partnership work.

6.1.3 Prioritise Communications and Staff Engagement

Two critical and linked success factors that emerged from the research were centred on communications and the engagement of staff within the company that is partnered with a non-profit. The benefits and advantages of effective communications between partners

were clear and supported the achievement of objectives, strengthened relationships and helped to avoid or remedy issues at an early stage. But good communications also helped to promote and garner support for the partnership itself and create affinity and personal investment between the company's staff and the non-profit and its cause. In addition, by creating this staff engagement, the numbers of individuals engaging in volunteering and skills sharing activities improved while also supporting the wider CSR agenda within the company. It is therefore a key recommendation for both CSR practitioners and non-profit managers to prioritise good communication in a broad sense, ensuring all stakeholders are engaged in the right way on a regular basis.

6.1.4 Understand the Power Dynamics

All relationships have power dynamics and a partnership between a company and non-profit is no different. Traditional models of partnerships in this space involve a relationship of a philanthropic nature and have often included a funding and recipient dynamic. This understandably creates a power imbalance, with the non-profit committing to certain activities or initiatives in return for financial or other types of support. While these types of CSR led partnerships have evolved and are now more nuanced and multi-layered than simply a funding relationship, they should be aware and cognisant that the relationship is likely to possess a power imbalance, often made more acute by the differential in size and resources between the two partners. It is therefore recommended that a non-profit is always aware of this potential imbalance and its potential implications. Further, prior to entering a partnership, the risks associated with this should be considered and assessed, and during a partnership, should there negative occurrences due to such imbalances, it is important that these are communicated and discussed with the partner in a way that seeks to strengthen the relationship through improved mutual understanding and ways of working.

6.2 Recommendations for Further Research

This study has identified a number of themes and issues for discussion and analysis. A number of these warrant further research to explore in more depth their characteristics and implications. While the research contained herein make a contribution to the literature and knowledge int his area, it is a relatively minor one given the broad nature of the CSR area, the pace of its evolution and the vast multiplicity of ways it manifests itself globally. Therefore, any research that seeks to further explore or extend the topics reviewed in this research has merit. However, certain specific themes can be identified as potentially being strong candidates for further study based on this project's findings.

This study focused on CSR Managers and practitioners for its research population. Further research drawing on non-profit managers would be valuable to assess and analyse similar themes from their perspective and may help to validate or challenge the conclusions drawn in this study.

The role of power dynamics in company and non-profit partnerships is also an area that provides opportunity for much deeper examination. From this study it was clear that power imbalances are present in many partnerships, but the implications of this in the success, or lack thereof, in partnerships was difficult to ascertain.

A quantitative study guided by the existing literature and reflecting the themes identified in this study would also provide an additional perspective in this area and allow for more objective data and subsequent analysis. Finally, further qualitative study of exemplar partnerships that have been established over long periods of time may also provide valuable data and findings for CSR and non-profit managers to shape their future practice.

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Appendices

Appendix 1: Interview Question Guide

Research Objective 1	To examine the current nature and practice of Corporate Social Responsibility in the Irish context.	Question 1: Please could you tell me about <your company> and its main areas of business and how your role fits into the organisation?
		Question 2: Could you tell me more specifically how corporate social responsibility fits within the overall corporate organisational strategy?
		Question 3: Who are the key decision makers involved in CSR related projects or activities in your company?
		Question 4: Does your organisation partner or engage with non-profit organisations and charities, and if so what forms does this take?
		Question 5: What is the purpose or rational for engaging with non-profit partners as part of your CSR program?

Research Objective 2	To explore the nature of company and non-profit partnerships within the CSR context to understand common challenges and barriers to success.	Question 1: Please describe what works well and what doesn't in your partnerships and relationships with non-profit organisations? Question 2: What value is placed on positive public perceptions or the 'PR' benefits of your CSR initiatives? Question 3: Is staff engagement considered an important part of your CSR program? (Additional questions may relate to impacts of CSR on staff retention or recruitment, affinity building etc). Question 4: What internal challenges within your own company do you face related to non-profit partnerships? Question 5: How would you describe the power dynamics within relationships with your non-profit partners? (Additional questions may relate to potential power imbalances based on a funder / recipient relationship).

Research Objective 3	To identify potential solutions to challenges faced by companies and non-profits in creating effective partnerships.	Question 1: In your experience, what factors have or can contribute to successful partnerships with non-profit organisations?
		Question 2: What principles or behaviours do you think can contribute to effective non-profit and company partnerships?
		Question 3: What can non-profit organisations do to support companies who are pursuing or engaging in partnerships with non-profits?
		Question 4: Could you discuss the role played by good communications and / or relationship management in a non-profit partnership?
		Question 5: Have you any other comments to make regarding partnerships between non-profit organisations and companies?