

Capstone Project

Maximising Corporate Social Responsibility Through Purposeful Legitimacy

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Project Submission Sheet

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Capstone Project

Maximising Corporate Social Responsibility Through Purposeful Legitimacy

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Abstract

Corporate social responsibility (CSR) has evolved into a critical component of modern business strategy, reflecting a shift towards sustainable and socially conscious practices. This study investigates the authenticity and effectiveness of CSR programmes across multiple sectors, addressing the prevalent issue of superficial and insincere initiatives in existing literature. The research aims to develop a comprehensive CSR framework that fosters genuine and impactful CSR efforts. The study employs qualitative methods, including semi-structured interviews with ten CSR professionals from diverse organizational backgrounds. This approach facilitates an in-depth exploration of the complexities and challenges associated with CSR implementation. Key themes identified include Engagement, Evaluation, Strategic Implementation, Communication and Integrity, and Dynamic Adaptation. Despite providing comprehensive insights, the study acknowledges limitations such as potential sampling bias due to the reliance on snowball sampling and the focus on organizations within the Irish business setting. These limitations suggest that findings may not be fully generalizable to different cultural or geographical contexts. The implications of this research underscore the need for a structured and authentic approach to CSR, advocating for frameworks that ensure long-term sustainability and societal impact. Future research should explore further refinement of CSR frameworks and innovative approaches to enhance the social and economic impact of CSR initiatives. This study contributes to the ongoing discourse on CSR by offering actionable insights and practical recommendations for organizations aiming to enhance their CSR efforts, thus promoting sustainable growth and societal well-being.

Table of Contents

1. Introduction	8
2.Literature Review	11
2.1. The Good.....	11
2.2. The Bad	15
2.3. The Ugly	19
2.4. Importance of Restructure	22
3.Research Question and Objectives	24
4.Methodology	25
4.1. Philosophical Assumptions	25
4.2. Research Design	27
4.3. Research Instrument.....	28
4.4. Themes of Research	30
4.5. Sampling	31
4.6. Pilot Study.....	33
4.7. Data Collection	34
4.7.1. Table 1: Participant Coding	35
4.8. Ethical Considerations.....	36
4.9. Limitations.....	37
4.10. Conclusion	38
5.Data Analysis	39
5.1. Engagement	40
5.2. Evaluation	43
5.3. Strategic Implementation and Contribution	46
5.4. Communication and Integrity.....	49
5.5. Dynamic Adaption	52
6.Discussion	54
6.1. Engagement	55
6.2. Evaluation.....	57
6.3. Strategic Implementation and Contribution	59
6.4. Communication and Integrity.....	61
6.5. Dynamic Adaption	63
7.Conclusion	65
7.1 Further Research	66
7.2 Implications	67
8.Bibliography	68

9.Appendix	79
9.1. Figure 1	79
9.2. Figure 2	80
9.3. Figure 3	81
9.4. Interview Questions	82

1. Introduction

“The Social Responsibility of a Business is to Increase Its Profits” (Friedman, 1970) was the title of the infamous article written by Milton Friedman in The New York Times in September 1970. Since this bold statement, there has been a significant shift in the paradigm toward corporate philanthropy and corporate social responsibility (CSR). Friedman argued that a business cannot in itself have responsibilities that go beyond profits, only executives can act in accordance with their "social responsibility" hence, lowering stakeholder profitability. Not everyone agreed with Friedman’s beliefs as later research in this area shows evidence of the monetary and social positive implications that a CSR programme being initiated can have (Stern, 2022). This recent shift was made evident in India, where, on April 1, 2014, it became the first country to enshrine CSR in its legislation. Section 135 of India's Companies Act (2013) mandates that companies meeting specific turnover and profitability criteria allocate two percent of their average net profit from the previous three years to CSR initiatives. Since the introduction of CSR programmes as standard practice worldwide in large organisations many negative and illegitimate theories and ideas have come into place. Many examples have emerged of bad actors reporting to uphold CSR policy but in fact distort the idea of what CSR can be. As a result, this has led to many negative and illegitimate theories behind the idea of CSR. Large MNC’s such as Volkswagen, Goldman Sachs and Coca-Cola have been scrutinised for their ‘false philanthropy’ initiatives. In a smaller, more general sense, many companies do not have a solid purpose for their CSR programmes. This research argues that a more comprehensive CSR framework can mitigate against the pitfalls of superficial or insincere initiatives, fostering a culture of responsible business conduct among organisations. By delving into the experiences and strategies of organizations with proven success in CSR, the proposed framework aims to address the prevalent challenges, such as greenwashing and tokenism, that may undermine the authenticity of corporate philanthropy. When scrutinizing the awareness and engagement levels of employees within top firms regarding CSR initiatives, a stark disconnect emerges. It becomes evident that a fundamental shift in corporate engagement strategies is required. In this research project the authenticity and effectiveness of CSR programmes in multiple sectors will be analysed. All companies want to be perceived as socially responsible, but not all companies are willing to give genuine thought and reasoning into where their time and money is being focused. When customer induced CSR initiatives, fuelled by goals such as performance objectives and public perception are the main driving force for philanthropic cause, employees will begin to think negatively of these involvements due to the firm participating in CSR with extrinsic motives, as it implies that its engagement

may be driven by potentially insincere reasons (Panagopoulos, Rapp and Vlachos, 2016). In some cases, CSR programmes are not directed into the most beneficial areas in line with their values, but just to strengthen reputation, public perception, and market power. Kline & Dai (2005) analyse consumer responses such as general attitudes toward the organization and consumer perceptions of corporate reputation of a firm. Today, in order to respond to pressure for action from their stakeholders and society, companies are called upon to establish CSR initiatives. Nevertheless, certain enterprises are taking part in CSR initiatives with a sole objective of achieving or improving their level of legitimacy (Balluchi, Lazzini & Torelli, 2020). In an era where CSR has become a buzzword, companies are quick to align themselves with philanthropic causes, showcasing their commitment to social betterment. However, beneath the surface of benevolent gestures and heartwarming campaigns, a disconcerting reality often emerges, the phenomenon of false philanthropy. Leisinger, K.M. (2007) states that when companies engage in philanthropy solely for self-interest, in such cases, those in genuine need of resources may be overlooked, as they do not currently or foreseeably represent a relevant business constituency. This is a scenario where companies engage in apparent acts of charity or social responsibility without genuinely committing to long-term, meaningful impact. In some essence “false philanthropy” means just “*monetary aid to the helpless*” in contrast to “true philanthropy” which refers to “*ethical decision-making in politics, economics, and law for the common good*” (Post, 1992). Although monetary assistance is central in philanthropy, it is sometimes used as means of the interests of the philanthropists (Malook, S., 2020) where the philanthropists in this case be the organisations. Implementing a transparency and genuineness CSR framework can yield substantial benefits, fostering an environment where CSR goes beyond superficial gestures and becomes an intrinsic aspect of a company's identity. For this research study the researcher used existing theory to examine CSR initiatives and develop a framework for success. Research was conducted using qualitative methods through conducting interviews with prominent experts in CSR irrespective of organisational area. This study will seek to address a prevalent issue which persists across a diverse range of industries. Part of this issue is the observation of a conspicuous gap in employee awareness and engagement with CSR initiatives. Employees clearly perceive the intersection of economic and social interests, acknowledging the blurred lines between the company's financial goals and its involvement in CSR. It's understood that a financially robust organization, focused on profitability, is essential for sustained CSR initiatives and the assurance of job strength ultimately benefiting all parties (Schaefer, Terlutter and Diehl, 2019). This research seeks to explore the multifaceted dimensions of this disconnect, addressing the overarching separations that aid the disparities

and contrasts in both falsely perceived and intentionally planned CSR undertakings. The intended research will act as a guide in which to follow when revamping or introducing such programmes to the organizational realm.

2.Literature Review

2.1. The Good

CSR is a managerial principle in which companies incorporate social and environmental considerations into their business activities and engagements with stakeholders (Unido, 2023). Corporate Philanthropy or “Corporate Giving” occurs when a firm uses its resources to fund charitable activities carried out by nonprofit groups, particularly in communities where the company works (Kabongo, J.D, 2013). CSR and organizational philanthropy have become integral components of modern business strategies, reflecting a shift towards sustainable and socially conscious practices. As per Chaffee (2017), the origins of the social aspect in corporate conduct can be identified in ancient Roman Laws, manifested in institutions like asylums, homes for the destitute and elderly, hospitals, and orphanages. This notion of companies as social entities persisted through English law within academic, civic, and religious institutions during the Middle Ages. Subsequently, with the endorsement of the English Crown, viewing companies as a means for societal advancement, this concept expanded during the 16th and 17th centuries. An idea of generating shared value was developed by Porter and Kramer (2011), who identified it as *"policies and operating practices that enhance a company's competitiveness while simultaneously advancing the economic and social conditions in the communities in which it operates."* (Porter and Kramer, 2011), this social "Shared value" creation revolves around identifying and expanding the links between societal and economic progress (Porter and Kramer 2011). CSR programmes and initiatives should be ingrained in the organizational DNA, complementing the company's goal and values. Businesses should see CSR as a strategic tool for long-term sustainability, not just a compliance requirement. Initiatives should be carefully planned, addressing specific social or environmental concerns whilst attracting high employee engagement. CSR is an entity that is going to be specific to each organisation and the business and social environment that it finds itself. Implementation of CSR within businesses relies on the presence of specific organizational components (Rasche, de Bakker and Moon, 2013). A well organised and monitored programme should be positively contributing to the overall business objectives of the enterprise. The Dutch Corporate Governance Code (2021) states that it is asserted for a company to bear a fiduciary duty in safeguarding and promoting the enduring well-being of its stakeholders. Whilst constituting the fundamental 'purpose' of the company. This sentiment is explicitly encapsulated in the Dutch Code.

“Corporate Social Responsibility is not a goal to be pursued in itself but, rather, an integral part of the day-to-day operations of a company that focuses on long-term value creation.”

The Dutch Corporate Governance Code (2021).

This further elaborates that CSR should not be a buzzword that is thrown around a business, but a fundamental contributor to organizational success. phenomenon's such as tokenism should be far avoided when initiating programmes, these cannot be seen as a tick the box exercise to satisfy parties. Moreover, the findings from a study conducted by Zhang and Su (2023) indicate that CSR fulfilment has a beneficial impact on corporate financial success indicated by measuring means such as ROA, ROE, share returns and book value ratios. Hence, proving that the greater the knowledge of CSR, the better the firm's financial performance. There are numerous companies globally that are renowned for their dedicated work in the CSR sector. There are many prime examples of companies whose CSR programmes are ingrained into their whole ethos. Lego, as one of the world's most famous companies, seeks to not only to assist children develop through creative play but also to encourage a healthy planet. The toymaker intends to use ecologically friendly materials in the production of all its core goods and packaging by 2030, and it has already made significant efforts toward that objective (Gavin, 2019). Ever so recently there has been one purely admirable dedication to corporate philanthropy. Yvon Chouinard, the creator of outdoor clothing brand Patagonia, opted to transfer ownership of his \$3 billion company, generating annual profits of \$100 million, to a non-profit organization instead of pursuing a sale or public listing (Sun, T. 2023). Although, it is understandable that this will not be the end goal for all organizations, Mr. Chouinard is the pinnacle of genuineness and dedication to CSR. When discussing the positive implications of CSR initiatives in business it is pivotal to analyse the core reason why there is a desire to have such programmes. Altruism refers to selfless actions aimed at promoting the well-being of others, encompassing purposeful behaviours directed towards enhancing another individual's welfare. When an individual or organisation is altruistic, they do things out of kindness and for the good of others. Coinciding with the ideas of an embedded CSR ideology within a company, there must be a collective hunger within the internalities of said business to want to benefit not only themselves but also the external greater good. Kanungo and Conger (1993) discuss that most individuals, in their own time will, act altruistically whether that be through charitable donations, volunteering to just causes or simply showing compassion to family and friends. When it comes to these ideas coinciding with business they analyse how “values, expectations, and socialization practices” often need adaptation to align with the supportive culture of a

workplace. This can be difficult in a corporate environment as not all altruistic ideas of an individual coincide with their peers and management. Alexander and Wilson (2005) discuss how this alignment can be advanced by those in leadership and managerial positions. They mention that managers who engage in altruism can assist in the embodiment of an altruistic culture within an organization. Concurring with this concept, findings from a study conducted by Domínguez et al. (2015) indicates a positive relationship between altruistic managerial conduct and profound organisation innovation. Since Kanungo and Conger (1993) ideas of organizational altruism, there has been increased advances in literature. Research suggests that care and compassion illustrated by those in managerial positions fosters an environment of interconnectedness within an organisation (Rynes et al., 2012), this internal connectedness stemming from leaders can bond individual altruistic philosophies among those in a company hence developing the same shared value which Porter and Kramer (2011) discuss. Cossin, Smulowitz and Lu (2021) have contrasting opinions to those mentioned prior, asserting that mere words lack substance, they anticipate that managers may engage in opportunistic deception with stakeholders and employees regarding their ethical intentions to alleviate pressure for CSR. Bollinger and Neukam (2021) mention Henry Ford's ideas that a company needs to generate profits to survive, as they are crucial for its sustenance. However, operating a business exclusively based on profit may lead to its demise, as it loses its sense of purpose. This corporate purpose mentioned by Ford and The Dutch Corporate Governance Code (2021) acts as concise stepping stone for organizations to act altruistically as a whole. In relation to Ford's ideas and in a more contemporary setting it can be said that when managers are faced with disengaged and drifting employees, their natural response is to introduce incentives and increase control, as they see employees and self-fulfilling agents who seek to minimize their own efforts. This managerial decision should not be standard practice, instead of increased rewards as motivation, a genuine higher purpose or mission that outlines to employees their sense of meaning and the change they are making should be found (Quinn and Thakor, 2018). This purpose may be found withing participating in relatable and meaningful CSR initiatives in said business. The results of a 387-participant study conducted among those working in the hospitality sector by Nazir et al. (2021) emphasize that engagement in CSR by employees had a positive impact on their sense of purpose and the meaningfulness they derived from their work. This, in turn, influences various aspects of employee attitudes and behaviour, including increased engagement and enhanced job performance. The examination of the social dimensions of business in research is not a new concept, tracing its roots back to Adam Smith's foundational insights. Smith, in developing his economic principles, emphasized moral

foundations, and proposed that the primary purpose of an economic entity should be the advancement of human well-being (Atif, 2019), these economic beliefs are far contrasting to the below philosophy of Friedman.

2.2. The Bad

Not all companies or individuals see CSR in the same light as the likes of Christiansen (Lego CEO) and Chouinard. Some organizations use their CSR programmes for other reasons that stray away from philanthropic legitimacy. Others simply believe that there should not be a societal expectation to have such responsibilities. Milton Friedman, the American economist, and statistician once stated that.

“The discussions of the “social responsibilities of business” are notable for their analytical looseness and lack of rigor. What does it mean to say that “business” has responsibilities? Only people can have responsibilities. A corporation is an artificial person and, in this sense, may have artificial responsibilities, but “business” as a whole cannot be said to have responsibilities.”

(Friedman, 1970)

Although, there is a large disparity between Friedman’s ideas and the altruistic ideas mentioned by Kanungo and Conger (1993). It is interesting to analyse how they both have similar thought surrounding the ideology of individualism when accessing both genuine and feasible altruistic and philanthropic desires. Although using CSR initiatives to one’s strategic advantage is not entirely a societal negative it can be seen as a distortion of one’s sincerity in the field (Porter and Kramer, 2002). The authors fail to mention the ethical considerations that must be analysed upon studying theories such as strategic philanthropy and cause-related marketing. They mention that Philanthropy is frequently the most cost-effective approach for a firm to strengthen its competitive position, allowing it to use the efforts and infrastructure of nonprofits and other institutions, this may be utilised as a form of public perception or publicity and indorsing the organisations image through well-known charities. Whereas,

“Cause-related marketing falls far short of truly strategic philanthropy. Its emphasis remains on publicity rather than social impact.”

(Porter and Kramer, 2002)

Companies expanding into new markets have increased investments in strategies such as cause-related marketing to enhance their image and foster goodwill among consumers in the host country. Nonetheless, the effectiveness of such efforts can vary among consumers and in different countries (Choi et al., 2016). Nijhof and Jeurissen (2010) go further than this. They mention how CSR has evolved into a marketable asset for businesses, when profit-driven

directors and capitalists are prepared to invest. This "commodification" of CSR has helped to make it acceptable in the business world, but it comes at a significant cost in terms of business's social responsibility. This ideology further sheds light on the genuineness or here by lack of in some CSR initiatives. There is a growing trend to present CSR as a formal business discipline, expecting each initiative to yield tangible business outcomes. However, this expectation may be excessive for CSR, diverting attention from its primary objective, aligning a company's social and environmental actions with its core business purpose and values. While it's beneficial if CSR activities also manage risks, boost reputation, and contribute to business results, these should be incidental benefits rather than the primary purpose for many CSR programmes (Rangan, Chase and Karim, 2015). When the essence of CSR programmes does not align with organizational purpose, values and corporate decisions making, companies are said to be engaging in corporate hypocrisy. Corporations demonstrate hypocrisy when they outwardly profess to be socially responsible but engage in actions that contradict this assertion (Wagner, Lutz, & Weitz, 2009). Corporate hypocrisy is driven by the aim of securing personal benefits or addressing external pressure through the deceptive or misleading practices targeted at consumers (Skarmeas and Leonidou, 2013). When assessing why certain CSR initiatives do not work, Gavett (2014) mentions six themes uncovered by Christine Bader that prevent organizations CSR from making progress, one of these premises is simply "people lie". This deception demonstrated by companies is in line with the ideas of corporate hypocrisy. Given the heightened consumer scepticism, many companies find it essential to strategically choose CSR activities and effectively communicate CSR-related information. In a nationwide online survey involving 402 U.S. consumers, Moreno and Kang (2020) discovered that the alignment between a company's core values and the communicated CSR activities significantly reduces scepticism. However, the fit between a consumer's personal values and CSR activities does not exert a significant influence on scepticism. CSR scepticism arises when a company's CSR intentions are perceived as disingenuous and lacking authenticity, resulting in customers doubting the company's capacity to positively impact society (Choi et al., 2023). It was observed that both inauthentic information and a self-promotional tone notably escalate scepticism, as indicated by Zhao et al. (2020). Coincidentally, the results of a study conducted by Schaefer, Terlutter and Diehl (2019) indicate that employees' assessment of CSR advertising and their perception of alignment with the corporate culture have a more significant influence on their evaluation of CSR authenticity than their perception of CSR motives, hence reducing scepticism. Scepticism, in turn, serves as a significant mediator in the pathways from CSR content and delivery factors to intentions of increased backing. Supplementary analyses

suggest that, in impacting scepticism, the delivery of CSR information may be more critical than the content itself. Therefore, when planning CSR communication, careful attention to alignment, tone, and authenticity is imperative to minimize scepticism and prevent negative repercussions on consumers' intentions. The ideas of Moreno and Kang (2020) are drawing to analyse, with specific scrutiny on their mention of CSR communication being of a higher degree than CSR itself on a level of importance when avoiding sceptics. This in some essence makes the reader think that consumers and in a more then likely situation, employees will always be hesitant when coming to terms with CSR, even in the most genuine and authentic of cases. When consumers deem individual organizations specific CSR programmes to be hypocritically out of line with their actions, they will become sceptical (Moreno and Kang, 2020). Babu, De Roeck, and Raineri (2019) investigated the implications of corporate hypocrisy on employee social responsibility (ESR). Using data from a sample of employed professionals across a range of different industries and roles, they demonstrated that corporate hypocrisy leads to reduced ESR, through its effects on symbolic CSR attributions. Babu, De Roeck, and Raineri (2019) developed a model that highlights the negative effects of corporate hypocrisy on employees' voluntary contribution to their firm's social responsibility programmes. This study develops the ideas that CSR programmes must be a relatable entity for those being offered opportunities to volunteer within an organisation. As a researcher who has personally encountered a lack of enthusiasm in employees when attempting to garner interest in CSR volunteering opportunities with charities traditionally associated with the firm. This raises the crucial question: are employees, from receptionists to senior partners, genuinely informed and invested in their firm's CSR partnerships and initiatives? An observation of low response to volunteering opportunities suggests a notable gap, indicating that employees may struggle to relate to or prioritize engagement with charities that lack personal resonance or alignment with their values. When analysing this low employee engagement and awareness it is interesting to introduce the ideology of the sunk cost fallacy. The sunk-cost fallacy refers to a greater tendency to continue an endeavour once an investment in time, effort, or money has been made (Arkes & Blumer, 1985). From this fallacy the question arises whereby even if an organization has a CSR programme or historical charitable ties, are they making the best use of resources and time when participating in certain philanthropic initiatives. The selection of CSR partnerships should align well with corporate goals and objectives, providing opportunities to capitalize on the advantages of social responsibility and sustainability endeavours. These benefits encompass environmental conservation, satisfaction among

customers and stakeholders, improved employee morale, and the accomplishment of tasks aligned with social responsibility or sustainability objectives (Peterson, 2007).

2.3. The Ugly

Although some CSR initiatives as previously mentioned, may not be modelled with utter sincerity and authentic visualisation with far from gilded in gold aspirations. the outcomes will still more than likely help in making somewhat of a step forward in sustainable and socially conscious practices. In a step far more right to this, the opinions of Henderson (2009) detest this idea. Henderson mentions how the “doctrine” that is modern day CSR has now been globally accepted not only by business, business owners and NGO’s but also by government. He mentions how in his opinion, this is a “worrying development” which is based on incorrect assumptions about recent economic developments and their implications for the function and conduct of businesses, and if implemented, would make the world poorer and more regulated. Even though this research does not share such vividly dramatic opinions with the writer, it is important to include such melodramatic remarks about this topic into research. This pessimism regarding an area that such be filled with enthusiasm does not necessarily stem from nowhere. There are numerous philanthropic exploits and many wrongdoers that develop from this internationally agreed “doctrine”. The prevalent theme in recent decades in the public discourse on CSR has been companies instrumentally leveraging green and social assertions. Within this framework, an increasing number of businesses face accusations of "not walking the walk," implying that their CSR declarations regarding environmental or social matters lack substantiation through tangible corporate actions. (Walker & Wan, 2012). This disparity between socially responsible communication and behaviours is usually referred to as greenwashing (Gatti, Seele and Rademacher, 2019). An example of this was the Volkswagen (VW) greenwashing scandal in 2007-2015. The car manufacturer brought forward a new diesel-powered engine to the European and American markets in an attempt to rebrand what was perceived as a dirty fuel source, these cars were seen as “Clean Diesel” motor vehicles (Jong & van der Linde, 2022). When the US Environmental Protection Agency (EPA) learned that VW had modified the vehicles' computers to report misleading pollution readings, the company's marketing success swiftly turned into a nasty scandal. The incident was dubbed "Dieselgate," and Volkswagen reported a 1.7 billion euro loss in the first quarter of 2016 (Jong and van der Linde, 2022). This societal backlash derived from Legitimacy Theory within social values and organizational behaviour (Dowling and Pfeffer, 1975) is described by Shchiopoiu and Popa (2013) as.

“Social perceptions of the organization’s activities are reported in accordance with the expectations of society. In the situation when the organization’s activities do not respect social and moral values, the organization is severely sanctioned by society.”

(Shchiopoiu & Popa, 2013)

“Fake News” on social media, has expanded its threat to areas like CSR communications, Oppong-Tawiah and Webster's (2023) study delves into this issue within the context of firms' deceptive communication about environmental sustainability, with particular focus on organizational Twitter accounts, they introduce a validated method for automatically detecting greenwashing, using linguistic cues in tweets from diverse firms in highly polluting industries. Their research also examines the link between greenwashing and the financial performance of the sampled firms, addressing vital gaps in existing literature and enhancing automatic greenwashing detection methods. Some companies will go to extreme lengths to minimize their reputable statuses gained for negative reasons; this phenomenon is known as “reputation washing”. (Constant, 2019) describes this as corporations successfully covering up their big-money messes with small-dollar philanthropic giving. It is interesting to fathom that *“For less than a tenth of one percent of its total revenue”* (Constant, 2019). There have been many instances wherein Corporate Social Irresponsibility (CSI) and company wrongdoings have been shielded up with CSR (Sulphey. M.M, 2017). It is drawing to analyse this false philanthropic movement against the Philanthropic Accountability Model designed by Kraeger and Robichau (2017). This model aims to question stakeholder legitimacy in a more pluralistic democracy which questions how philanthropic organizations can be accountable to stakeholders. Although not necessarily created for CSR, it is fascinating to know there is charitable transparency models available which can be analysed and altered for this premise. Contemporary customers are placing a growing emphasis on firms to be transparent, and such transparency is a crucial factor influencing a firm's effectiveness in implementing CSR (Liu et al., 2022). When analysing the so called “ugly” side of CSR it is a necessity to look at the tax avoidance reputation of large companies and how they correlate with deliberate CSR initiatives. A study conducted by Col and Patel (2016) examines this endogenous relationship, using their own collected data from U.S. organization they find that firms CSR involvements increase dramatically in the years following the opening of offshore tax havens. Secondly, and more overarchingly their results are constant with the “Risk management theory” which contends that corporations expand positive CSR activities to mitigate the potential negative impacts of aggressive tax evasion techniques. In the organizational context and when analysing

individual outcomes, more advanced studies regarding poor or lack of CSR have developed. One of which, examines the likelihood of a firm experiencing data breaches through computer attacks is influenced by its social performance, as assessed by its involvement in socially responsible or irresponsible activities (Adjerid et al., 2020). With CSR becoming such a prominent player in corporate expectations, it is time a standard for these expectations is met. By doing this, the producer, consumer and all the clogs in the wheels in between will reach maximum return and satisfaction if just a few corners are covered and followed. this research aims to do such.

2.4. Importance of Restructure

The ideas of Tamvada (2020) reinforce the thoughts of a grey area that I have previously mentioned which surrounds modern CSR. It is mentioned that the absence of consensus on what should constitute CSR has inhibited consistent CSR legislation around the world, the writer recasts that it as an obligatory responsibility that is linked to accountability. This accountability and transparency will soon be collectively escalated in CSR and sustainability practice in Europe in line with the roll out of The Corporate Sustainability Reporting Directive (CSRD). The EU will require sizable and publicly traded companies conducting business within the EU and meeting a minimum of two of the subsequent criteria: employing over 250 individuals, achieving a turnover of €40 million, or possessing total assets valued at €20 million, will be obligated to adhere to the regulations by the financial year 2026 (PWC, 2024). These companies must disclose their carbon footprint, encompassing emissions generated from their direct operations and energy consumption, alongside their impact on emissions associated with both suppliers and customers (Bryan, 2024). The aim of CSRD is to centralise accountability among organizations so that their practices and reporting can be measured, analysed and assessed to keep them in scope with EU standards, and in turn mitigating the risk of greenwashing (Gatti, Seele and Rademacher, 2019) or sizeable scandals such as ‘Dieselgate’ (Jong and van der Linde, 2022). Tamvada (2020) interestingly develops a framework for CSR Regulation (see appendix) which if developed can coincide with a legitimacy and transparency framework. When established, this framework should aim to diminish the problems that have been addressed and scrutinised in the above sections. At this point, it is valuable to include the ideas of Upshaw (2021) who elaborated that a successful CSR strategy must be goal driven, achievable and authentic. These ideas of Upshaw coincide with the previously mentioned opinions of Henry Ford, where a business must find their “purpose” for sustainable success. When these criteria are met, a firm can then begin to implement a programme that is successful and meaningful. I believe that these three decisive factors spoken about by Upshaw (2021) can act as the beginning of a framework which can be formulated by qualitative methods to become an implementable model for those wishing to introduce and/or restructure a new or current programme. There are many poor ideas and preexisting misconceptions that surround CSR, all of which have more than likely stemmed from topics I have discussed. In a more holistic ideology CSR programmes should dismiss Jung and Kim’s (2015) article statement of “Good Neighbours but Bad Employers”, where organisations may be perceived as philanthropic havens to external spectators but internally, they do not reciprocate this glowing aura to their workforce. Thus, programmes should represent management. Initiatives should be a genuine

reflection of management's ethos (Alexander and Wilson, 2005) embodying the organization's commitment to ethical business practices and societal well-being. When CSR initiatives align with the values and priorities set by the management, they become more than mere philanthropic endeavours, they become integral components of the company's identity and strategic vision. By ensuring that CSR efforts resonate with management's perspectives, organizations can foster a culture of authenticity, engendering trust among stakeholders and driving meaningful, long-term impact in the communities they serve. Although not utterly encapsulated around CSR, the Legitimacy theory stemming from the ideas of organizational legitimacy by Dowling and Pfeffer (1975) is something that I wish to analyse in line with the creation of a framework, this theory identifies.

"a condition or status which exists when an entity's value system is congruent with the value system of the larger social system of which the entity is a part."

Dowling and Pfeffer (1975)

this philosophy relates well with both the positive and negative points I have addressed throughout. By allowing this theory to have a principal clasp in this formulation and restructure process, a middle ground can be reached to overthrow the ever-shadowing grey area that surrounds CSR. Currently, many CSR programmes do not facilitate a responsible approach, many of which breed bias in areas that the company wish to emerge and develop as opposed to where they should be allocating resources. The creation of such a framework will foster a more meaningful and relatable CSR environment within organizations. The article statement "Don't talk the talk, but walk the walk" (Servaes, 2023) coincides well with the ideas of CSR being more than a glass ceiling, it needs to be attainable and relatable so it can be implemented correctly hence positively relating to organizational citizenship behaviour. While authenticity is explored in diverse marketing literature, its specific relevance in the realm of CSR remains inadequately understood. Despite the recognition that consumers appreciate companies involved in CSR, there persists a significant level of scepticism that poses challenges to the effectiveness of CSR initiatives (Alhouti, Johnson and Holloway, 2016). This consumer scepticism stems from previously mentioned ideas studied by the liked of Skarmeas and Leonidou (2013) and Moreno and Kang (2020) The need for a shift to authentic CSR is pivotal in consumer believability and trust in the producer.

3. Research Question and Objectives

Research Question: Can the creation and implementation of a corporate social responsibility framework based on authenticity and genuineness be attainable for corporations with flawed CSR programmes and those companies who are yet to initiate such ideas.

Objective 1: The segregation of the effective and ineffective CSR approaches and programmes from a collection of several businesses. To achieve this objective, existing theory will be investigated surrounding CSR policies and more exclusively examining specific business CSR strategies and initiatives. By doing this, knowledge and understanding of what an effective and attainable CSR programme looks like will be bolstered.

Objective 2: More in depth scope at effective CSR programmes and how business' have developed and maintained these. The knowledge gained from identifying these successful programmes will inform the objectives needed to attain such programmes.

Objective 3: The development of an effective CSR framework that can be applied to businesses who have yet to create such programmes or have failed to implement a successful strategy which has previously been ineffective.

4. Methodology

4.1. Philosophical Assumptions

The ontological standpoint of this research probes the potential for organizations to engage in deceit within their CSR initiatives. However, it advocates for the notion that genuine adherence to principled CSR practices holds societal and corporate advantages (Porter and Kramer, 2011; Zhang and Su, 2023). Nonetheless, it acknowledges the susceptibility of such principles to manipulation for self-serving corporate interests, risking the exploitation of goodwill for corporate gains (Panagopoulos, Rapp and Vlachos, 2016; Choi et al., 2016). When analysing the results stemming from the wrongdoings caused by a societal neglect in CSR, the research suggests that there can be vast repercussions that can greatly impact reputation and stakeholder value (Adjerid et al., 2020; Jong & van der Linde, 2022). The impact of such false notions and conducts can lead way to an overreliance or overstimulation of positive CSR claims and boasting to wash one's hands with philanthropic soap with the hoping of cleansing the past (Col and Patel, 2016; Sulphrey. M.M, 2017). Ultimately, the study calls for a nuanced approach to CSR implementation, one that prioritizes sincerity and accountability over superficial gestures of philanthropy. The epistemological position of this research aims to investigate and evaluate subjective views and experiences connected to CSR activities within companies, while acknowledging the diversity of perspectives and the impact of social factors on knowledge formation. The research aims to explore diverse individual viewpoints to gain nuanced understandings of the complex dynamics involved in CSR practices where organizations must develop a thorough grasp of social responsibility and strategies to harness their impact effectively and diminish the entailing complexity. This entails examining critical dimensions which prominently include the spectrum of social responsibility concerns, organizational initiatives, and methods for leveraging these CSR endeavours. To navigate these complexities adeptly, organizations must engage in conceptual exploration across three key realms: Issue, Organizational, and Communication. Only by comprehensively understanding these facets can organizations adeptly leverage socially responsible actions to enhance their brand identities (Polonsky & Jevons, 2009). The research recognizes that knowledge formation is multifaceted, influenced not only by empirical evidence but also by social contexts, cultural norms, and individual interpretations, which are at the heart of qualitative research (Willig, 2017). Adopting this epistemological perspective enables the research to move beyond superficial insights and delve into the deeper complexities of CSR involvement, thereby enhancing scholarly discussions and facilitating a more comprehensive grasp of the subject matter. CSR

literature has shifted the primary focus of CSR discourse from deliberations on whether to engage in CSR to discussions on how best to implement CSR initiatives (Crocker and Barnes, 2017; Herrera et al. 2011). This shift is best exemplified with the far-reaching contrasts of Friedman, M. (1970) and modern-day government codes and legislation (Dutch Monitoring Commission, 2021; Indian Companies Act.135 (1), 2013) where the opinions of what one's business does for societal betterment has climbed from a nonsensical, subjective opinion to being ingrained with such purpose and intent. This shift in necessity also ignites the essence of this research, when individual altruism transforms to societal and authoritarian expectancies there is room for external approval through fictitious benevolence (Walker & Wan, 2012) these mendacious doings and poor involvements can have consequential effects of scepticism through deceiving internal and external entities (Babu, De Roeck, and Raineri, 2019; Moreno and Kang, 2020). These birth the ideas of whether CSR should in fact be an organizational necessity if some bad players will not do so out of sheer goodwill and purpose but just to mitigate their expectancies. The methodological assumptions of this research were derived from the comparison of existing literature surrounding CSR, with a focus on identifying common research approaches and methodologies employed in previous studies. By synthesizing insights from the literature, the research design was informed by the prevailing trends and best practices in CSR research methodology which included Domínguez et al. (2015); Schaefer, Terlutter and Diehl (2019). This process facilitated the selection of appropriate methods for data collection and analysis, with specific focus on thematic analysis (Giacomin and Jones, 2021; Mahmood et al., 2021), ensuring the study's alignment with established scholarly standards and contributing to the robustness of the research findings. The theoretical assumption of the CSR sector is that philanthropy and corporate altruism is a positive thing, and the presence of no CSR programmes or initiatives are a negative. This gap between presence and absence is an indistinct space as the presence of a wolf in sheep's clothing is prevalent. Although theoretically the absence of any CSR is somewhat rejected by corporate and social norms, the presence of one does not in all cases deem said company to be 'socially responsible'. Some organizations use their CSR in unjust ways, as somewhat of a favourable commodity to increase market favourability and public perceptions (Porter and Kramer, 2002; Nijhof and Jeurissen, 2010). This bare ideology which analyses both the moral and improper acts of CSR further increase the need for more legit and transparent norms which will categorially benefit all parties in society.

4.2. Research Design

This research project aligns with an interpretivist philosophy. Interpretivism emphasizes that social phenomena are subjectively understood, shaped by context, meaning, and individual interpretation. Here, the focus is on comprehending participants' perspectives, experiences, and interpretations of CSR practices. This suggests a qualitative approach, ideal for exploring the details of human behaviour and organizational dynamics within the CSR context. Interpretivism considers cultural, contextual, and temporal variables that shape social realities (Alharahsheh and Pius, 2020). In exploring how organizations engage with social responsibility, interpretivism emphasizes the significance of accounting for a range of complex factors to bridge an existing gap in literature. Cultural subtleties, contextual idiosyncrasies, and temporal fluctuations are all influential in shaping organizations' perspectives on and execution of CSR within their unique environments. By utilizing semi-structured interviews, the research allows for in-depth exploration and interpretation of participant narratives. These narratives are crucial as they provide rich insights and perspectives directly from the participants, enabling a deeper understanding of the research topic in which diverse narratives are an expression of distinct cultures' storehouse of knowledge (Bruner 1987). This aligns perfectly with the interpretivist perspective's core tenet of understanding the social world through the lens of the participants themselves. In essence, this project's research philosophy prioritizes comprehending and interpreting the subjective realities and significances participants assign to CSR practices within their organizational contexts where the level of altruism displayed by those in managerial positions has an advantageous effect on business wide CSR practice and display (Alexander and Wilson, 2005) thus providing a wealth of knowledge and estimation on said individuals and their respective organisations. The research philosophy aligns with that of CSR entirely as the prevailing research tradition is interpretivism, with CSR defined as a fluid and socially constructed reality with meaning and paradigm interpreted and formed through communication (Crane and Glozer, 2016).

4.3. Research Instrument

The study will leverage existing research in the field to address CSR by synthesizing relevant literature, the aim is to identify gaps and trends, providing a foundation for a novel contribution to the field. This approach will enrich the analytical framework, contributing to the ongoing discourse and challenging existing perspectives on CSR. The research of this study revolves around the use of qualitative research methods, particularly interviews, to delve into the intricacies of CSR implementation and its implications for long-term sustainability. This qualitative research approach will enable the study to gain in-depth insights into the practical strategies and challenges associated with implementing CSR initiatives. Understanding the 'how to' aspects of CSR practices is crucial for organizations seeking to navigate the complex landscape of social impact initiatives effectively. By uncovering diverse perspectives and contextual factors that influence successful CSR practices within organizations, this study aims to provide actionable insights that can inform strategic decision-making and enhance the overall effectiveness and sustainability of CSR initiatives. To ensure a comprehensive exploration of the subject matter, interviews will be conducted with experts in the fields of CSR, social impact, and philanthropy (Lu and Castka, 2009). These individuals possess invaluable knowledge and firsthand experiences that can offer nuanced insights into the complexities of CSR implementation. Their perspectives, views, and thoughts on this subject matter will provide a broader context to this study, enriching its findings and contributing to a deeper understanding of effective CSR strategies. Their views and experiences will allow the researcher to grasp perspective on both the ideal CSR practice and the lived experiential involvements that individuals have faced first hand. The gap between current and attainable will provide understanding on strategy implementation to align with such aspirations thus providing insight to furtherance in CSR success. When analysing how individuals view CSR within their organisation, it is vital to consider their protective attitudes towards their involvement in such programmes. This outlook often revolves around protecting the organization's reputation or one's own credibility. Participants might embrace this attitude due to worries about potential criticism or adverse outcomes. By delving into these protective perspectives, the research seeks to uncover a deeper understanding of the intricacies involved in implementing CSR initiatives. Due to this potential protective view portrayed by the participants it is frequent to enact a subtle realism (Hammersley, 1992) position, whereby the purpose of inquiry isn't simply to duplicate phenomena or reveal their fundamental attributes; instead, it aims to produce interpretations or responses to inquiries about them. Interviews were chosen as the basis for this research as the process provides the researcher with the flexibility

to adapt questions based on participant responses, facilitating a dynamic and iterative process of inquiry. Overall, interviews are well-suited for capturing the multifaceted nature of CSR implementation and generating rich qualitative data that can inform theory development and practical applications in the field. As previously spoken about, some CSR involvements are not always as trustful as they may seem, due to this, the researcher deemed interviews quintessential due to the possibility of a negative shift in participants mannerisms when faced with challenging questions that may light a spark in the subconscious of one's reservations regarding their organization's involvements. These nonverbal communications (Denham and Onwuegbuzie, 2013) would be beneficial when discussing the qualitative research and analysing CSR involvements. Utilizing a semi-structured format (Zou et al., 2021) will permit the interviewer to address crucial topics and themes pertinent to CSR. This approach will also accommodate probing and follow-up inquiries, enabling a deeper exploration of specific areas of interest or the clarification of responses. Embracing a semi-structured methodology will promote an organic and conversational exchange, fostering rapport and trust between the interviewer and the interviewee. This informal atmosphere encourages participants to share their perspectives, insights, and experiences more openly, thereby yielding richer and more nuanced data. This project entails conducting interviews lasting approximately 25 minutes each with key stakeholders. The interviews will be structured to explore various themes related to CSR. Through these interviews, the research aims to gain insights into the intricate dynamics of CSR implementation and the strategies employed by organizations to foster genuine and impactful CSR initiatives.

4.4. Themes of Research

The question design and themes of the study are not formulated to focus on or challenge negative CSR involvement like Strauss (2015) and Fiaschi et al. (2020) expended on in their research but instead, they aim to provide insight into the strategies and processes involved in planning and initiating successful and genuine CSR programmes or initiatives. By adopting this approach, the study seeks to understand the factors that contribute to the effectiveness and authenticity of CSR efforts within organizations as Mäntcher, Zerres, Breyer-Mayländer (2023) analyse. Through exploratory inquiries and in-depth discussions, the research aims to uncover the underlying mechanisms and best practices that drive meaningful CSR engagement. By focusing on positive samples and successful implementation strategies, the study aims to offer valuable insights and practical recommendations for enhancing CSR practices and fostering genuine social impact. Focussing on positivity in qualitative research can act as an essential tool in enabling data (Koro-Ljungberg, 2008). The questions formulated for this qualitative research (see appendix) centred around various themes including community and stakeholder engagement, governance, partnership evaluation, future endeavours and challenges, communication and transparency, sceptic elevation, organisation purpose and values, and volunteer motivation were created to access the most vital information necessary from participants to significantly benefit the research. CSR endeavours have frequently faced scrutiny, with concerns raised about potential shortcomings and instances of false philanthropic movements (Panagopoulos, Rapp and Vlachos, 2016; Choi et al., 2016). However, this study diverges from the conventional approach by shifting its focus. Rather than solely pinpointing negative aspects, the aim is to shed light on the operational dynamics of effective and authentic CSR initiatives. By meticulously scrutinizing positive instances of CSR engagement, the researcher endeavours to cultivate a sense of trust and rapport with participants. This trust serves as the foundation for fostering more open and constructive dialogues, thereby enriching the depth and breadth of insights garnered from participants, building this trust is imperative in this qualitative research (Stahl and King, 2020). Therefore, these enhanced conversations are poised to yield invaluable perspectives and nuanced understandings of effective CSR practices. Ultimately, this collaborative process not only bolsters the credibility and relevance of the research findings but also lays the groundwork for the development of a robust CSR framework that aligns with the aspirations and values of stakeholders involved.

4.5. Sampling

Initially, purposive sampling served as the primary approach for participant selection in this study. Purposive sampling entails the deliberate selection of individuals possessing specific attributes or experiences relevant to the research focus. In this context, individuals with expertise or involvement in CSR practices were targeted as potential participants, similar to research conducted by Untung, Sudiro and Lie (2021). This method aimed to ensure a diverse representation of perspectives and insights concerning CSR implementation within organizations. However, as the research progressed, a shift in sampling strategy occurred due to the researcher's internship in Human Resources. This firsthand experience provided valuable insights into the internal dynamics and networks of companies, particularly regarding CSR initiatives. Consequently, snowball sampling emerged as an additional method for participant recruitment. Snowball sampling entails identifying initial participants who meet the study's criteria and then leveraging their connections to identify other suitable participants. This technique was also used in the CSR context by Jagannathan and Vethirajan (2020). The combined use of these sampling methods contributes to the overall robustness and diversity of the participant pool which in turn adds great depth to the study. The approach is vulnerable to various biases, with one notable concern being the community bias. This bias arises from the initial participants' substantial influence on the sample composition (Raina, 2015). Additionally, the non-random nature of snowball sampling challenges traditional assumptions of random selection and representativeness, as the technique lacks a predetermined method for selecting participants (Biernacki and Waldorf, 1981). Consequently, it becomes challenging to determine the total size of the population under study. Moreover, there is uncertainty regarding whether the sample adequately represents the target population. Relying on a limited number of initial contacts may not accurately reflect the broader patterns within the outcome group (Raina, 2015). In line with the research's genre, the sample comprised relevant figures from various domains of CSR practice, including human resources, responsible business, social impact, philanthropy, and environmental, social, and governance (ESG) and sustainability. These participants hailed from diverse organizational backgrounds, representing various aspects of corporations engaged in CSR practice. This diverse sample facilitated a comprehensive understanding of CSR across different contexts, enriching the depth and breadth of the research findings. The juxtaposition of opinions from participants with varying levels of organizational maturity provided valuable insights, ranging from fresh perspectives to seasoned expertise. Despite differing viewpoints, the central theme of enhancing CSR

remained consistent throughout the interviews, underscoring its significance in contemporary business practices.

4.6. Pilot Study

A pilot study was conducted with an expert in the field of CSR, with whom the researcher had the opportunity to collaborate during a work placement. This decision was driven by the researcher's aim to ensure the validity and effectiveness of the research methodology before proceeding with the main study. By engaging with an experienced practitioner in the field, the researcher sought to leverage their expertise and insights to refine the research design, interview protocols, and data collection procedures, overall aiding the research with valuable information (In, 2017). The pilot study provided several benefits and insights that proved invaluable to the subsequent phases of the research. Firstly, it allowed the researcher to test the feasibility (Teresi et al., 2021) of the research approach and identify any potential challenges or limitations early on. This proactive approach enabled the researcher to make necessary adjustments and improvements to the research methodology, ensuring its suitability for capturing the complexities of CSR practices within organizations. Moreover, the pilot study facilitated a deeper understanding of the nuances and intricacies inherent in CSR implementation (Fatima and Elbanna, 2022) as gleaned from the expert's real-world experiences and perspectives. This firsthand knowledge enriched the research process and informed the development of more relevant and insightful interview questions. Additionally, the pilot study served as a valuable learning opportunity for the researcher, providing exposure to best practices and practical considerations in the field of CSR.

4.7. Data Collection

Following the interviews, the audio recordings were precisely transcribed and detailed notes are taken to capture key insights and observations. The transcriptions and notes underwent thorough examination and analysis to identify recurring themes, patterns, and insights related to CSR implementation and organizational practices. The coding and categorization of data will be carried out with thorough care to ensure full and systematic analysis. Initially, the interview recordings will be transcribed verbatim to capture the full spectrum of participants' responses, including nuanced details. Following this, each transcript will undergo a meticulous review and coding process, where key phrases, concepts, and themes will be identified and labelled with descriptive tags. These coded elements will form the foundation for organizing the data into coherent categories, facilitating a structured and methodical analytical approach. In adherence to the ethical guidelines outlined in the agreement and interview consent form, the identities of participants and their respective organizations remain anonymized. The anonymised coding process for all transcriptions adheres to a consistent format, incorporating three key elements: 1) the initials of the participant's job title, 2) the gender of the participant, and 3) the size of the participant's organization in terms of employees. For instance, a female Human Resources Manager employed at an organization with 600 employees would be coded as "HRMF600" (Table 1). Through scrutiny of the transcripts and notes, the research aims to uncover nuanced perspectives and understandings in the context of CSR. This rigorous examination of the data will serve as the foundation for developing a comprehensive framework and actionable recommendations for organizations aiming to enhance their CSR initiatives. By engaging with individuals in leadership roles who are directly involved in shaping CSR strategies, the study seeks to uncover best practices, identify common challenges, and generate practical recommendations for organizations seeking to enhance their CSR efforts. Thematic analysis of the interview data will serve as a robust methodological approach to identify recurring patterns, themes, and insights that emerge from the participants' responses. Similar to Giacomini and Jones (2021) process where the researchers examine the overlaps in modalities observed in interviews conducted regarding ethics in CSR. By systematically analysing the qualitative data, the study aims to develop a comprehensive framework that organizations can use to develop or reshape their CSR programmes. The CSR regulation framework designed by Tamvada (2020) and the "Legitimacy theory" derived from Dowling and Pfeffer (1975) concepts of organizational legitimacy, which implies that a social compact exists between business and society were both analysed in unity to gain inspiration for such a framework. This framework will provide practical guidance and recommendations informed

by real-world experiences and perspectives, thereby contributing to the advancement of CSR theory and practice in the academic and organizational domains.

4.7.1. Table 1: Participant Coding

Job Title	Gender	Organization Size	Code
Head of Responsible Business	Female	630	HRBF630
CSR & Climate Engagement Manager	Female	3,000	CSRCMF3000
Global EHS Manager	Male	124,000	GEHSMM124000
Strategic Project Lead, People & Purpose	Female	3,500	SPLF3500
Philanthropy Manager	Female	25	PMF25
Social Impact Lead	Male	150	SILM150
Social Impact Manager	Male	5,000	SIMM5000
Schools and Corporate Citizenship Manager	Male	11,600	CPCMM11600
Responsible Business Lead	Female	470	RBLF470
Chief People Officer	Female	44	CPOF44

4.8. Ethical Considerations

In strict adherence to ethical guidelines governing research conduct, the study prioritizes the maintenance of participant confidentiality as a paramount concern. This entails a meticulous anonymization process wherein all participant identities, as well as those of their respective organizations, are rigorously shielded to safeguard their privacy and preclude any inadvertent breaches of confidentiality. All transcriptions are securely stored in a shared file accessible only to the researcher and their supervisor. This file is safeguarded with a password to mitigate potential breaches of confidentiality and address privacy concerns. Additionally, participants are afforded comprehensive information regarding the study's objectives, methodologies, potential risks, and benefits, thereby ensuring informed consent prior to their engagement. Furthermore, stringent protocols govern the storage and management of data, with access regulated and restricted solely to authorized personnel which include the researcher and the research supervisor. Additionally, the researcher remains vigilant in recognizing and addressing power differentials that may manifest during interviews (Karnieli-Miller, Strier and Pessach, 2009), particularly in interactions with participants occupying positions of authority, thereby fostering an atmosphere of respect and sensitivity throughout the research process. Brinkmann and Kvale (2005) argue that traditional forms of warm, benevolent interviews raise ethical concerns, necessitating careful consideration when examining this research. Specifically, the snowball sampling method employed has resulted in semi-structured, open-ended conversational interviews, a practice that researchers lacking mutual connections with participants may not encounter in their own studies.

4.9. Limitations

Aside from the conscientious efforts undertaken to attain a diverse participant cohort, it is acknowledged that inherent limitations, including potential sampling bias, may inadvertently restrict the breadth of perspectives encapsulated within the study's findings. Particularly evident in snowball sampling methodologies, such biases may inadvertently skew the representation of viewpoints within the dataset (Parker, Scott and Geddes, 2019). While the study endeavours to maintain methodological rigor, the potential lack of generalizability inherent in qualitative research methodologies necessitates caution in inferring findings beyond the specific organizational contexts and participant demographics under examination. While rigorous measures are implemented to mitigate researcher bias, the intrinsic subjectivity inherent to qualitative analyses may impose upon the objectivity of interpretations. Subjectivity will always exist in qualitative research, but this is not necessarily undesirable, as long as the researcher remains conscious of the hazards and use subjectivity to achieve the research aims (Bumbuc, 2016). Additionally, resource restraints, including temporal and budgetary limitations, may have imposed constraints on the study's scope and depth, potentially constraining the comprehensiveness of the research outcomes. As all those interviewed from the participant pool represent organizations in the Irish business setting, there is limitation risk due to the lack of organization cultural differences in CSR practice on an international scale. To further delve in to this area of research, participants should be selected from diverse organizations that represent all CSR values from diverse geographical representations. Lastly, external variables such as fluctuations in organizational dynamics or industry trends may introduce unforeseen confounding factors that could impact the veracity and interpretability of the research findings.

4.10. Conclusion

From analysing the existing literature regarding CSR and its prevalent rise in businesses globally a series of flaws and ethical concerns can be identified alongside the numerous positive implications. Although some of these flaws may not have a complete negative effect on society, the question arises if organisations are allocating their resources in a way that most benefits the company, its employees, and effected externalities. This research project aims to bridge an existing gap in research literature, analysing both effecting and ineffective CSR programmes. Qualitative research through semi-structured Interviews and thematic analysis will provide a rich insight to this research in the area of effective CSR implementation and long-term sustainability.

Unveiling key themes, challenges, and opportunities through thematic analysis, this study identified gaps in existing literature. By systematically examining these findings alongside current knowledge, the researcher pinpointed areas for refinement and innovation in CSR. The resulting framework will guide organizations in aligning CSR initiatives with strategic goals and stakeholder expectations. This framework fosters ethical transparency and social impact, promoting sustainable growth, societal well-being, and CSR resilience in a complex organizational landscape that is forever growing in expectation. Future collaboration and revisiting are essential to ensure the framework adapts to the evolving needs of organizations and communities.

5.Data Analysis

The research employed a framework for concept analysis (McCabe and Sambrook, 2014) which entailed conducting thematic analysis of ten qualitative interview transcripts to identify and elaborate on the primary themes, providing a structured approach for organizations to understand and implement to benefit their CSR initiatives. In coherence with existing literature analysis, each interview was transcribed and analysed to gain an in depth understanding of the complexities of CSR design and implementation. Ten Participants from diverse gender identities, hierarchical positions, and organizational domains provided rich depth to this research, offering valuable insights and perspectives. From the thematic analysis conducted of these interviews, several overlaps of repeated themes became evident. All of the themes utilized in formulating the analysis and constructing the framework were consistently present across all cases, observed more than half of the time. This recurrence indicates to the researcher that these themes hold prominence within the current CSR landscape.

5.1. Engagement

Engagement emerged as a pivotal theme throughout the research. Within this overarching theme, two distinct entities surfaced as recurring subthemes: employee engagement & management buy-in. The concept of engagement served as a cornerstone of this study, highlighting its fundamental importance. It became apparent that without these subthemes aligning as a cohesive entity, organizations may not fully leverage the potential benefits of their programmes.

Employee engagement was deemed a necessity by the vast majority of participants. PMF25 stated that.

“it was more the personal fulfilment, whereas I would see if there's something more kind of staff engagement, it's like, they're part of their team, it's a kind of flavour in the workday for everybody”.

This personal fulfilment derived from staff volunteering and engagement within the organization acted as a method of excitement to motivate the company's staff, this in some essence gave the programme an evident purpose. The same ideas were shared by STPF3500 where the participant stated that having such programmes *“embedded more into people's goals”* gave a more in-depth purpose and success to the development of programmes. STPF3500 later elaborated on this remark when stating *“it did go into our objectives more clearly for people to consider. So, they'd be like, this is something I need to do, or I should do and will help me kind of progress in my career.”* By leveraging the potential career benefits that can be enjoyed by such programmes this organization were able to increase employee engagement figures: *“we communicate about a volunteering initiative, we have a one-liner saying, don't forget this could contribute to your overall objectives for the year.”*

While this approach to engagement may boost overall volunteer numbers and programme success, it risks diminishing the authenticity of participant involvement. Without the promise of career advancement opportunities, some individuals may never have volunteered their time.

SILM150 emphasizes the significance of aligning initiatives with the interests of those who volunteer their time. By ensuring that programmes resonate with internal stakeholders, organizations can unlock substantial engagement rewards:

“we might find an organisation that are maybe a 10 kilometre drive away in our office and they might be a perfect fit for us, but at the end of the day, they're not and our immediate

catchment area...having that locality is fairly essential...if people can really relate to community and the area that you're trying to better, whether that be even just walking past it every day, going into work, it's important that it's visible."

Throughout the research, employee motivation and engagement emerged as two interrelated concepts. In some instances, the CSR programmes and initiatives were perceived as insufficient in motivating employees to participate, according to the researcher's findings. 40% of organizations granted a varying amount (1-5) volunteering days as a reward for engagement in programmes. In CPMM11600's organization *"all of our staff get two days volunteering. Our early careers professionals, so our interns, grads and apprentices get five days. Volunteering day allowance varied among companies. Some organizations offer paid days off for volunteering, while others permit staff to participate in philanthropic activities during work hours at their own discretion. Volunteering day initiatives, along with all other CSR-related information, were emphasized to be readily available in the organization's CSR policies.*

60% of the participants mentioned that having top level management or in some cases CEO and partner buy in to CSR initiatives and programmes was a necessity to the overall success of campaigns. GEHSM124000 stated that *"it means that if we don't have management commitment from the top, you will do nothing at the bottom"* This ideology really exemplifies the ideas of PMF25 where it's stated.

"if we get the buy in from leadership, if it's taken on as a staff engagement project, if people are working together on something, online, offline, mix of both, and it's fun for them as well".

This opinion was shared by PMF25 when it's importance was elaborated to ensure the sustainability of programmes: *"it's very important to get buy-in from like higher levels of corporate organisations for the longevity".*

Interestingly, this CSR leadership position does not necessarily need to be a manager or partner, it can be individuals elected who will drive the altruistic and philanthropic culture as described by RBLF470 as:

"Drilling down through other people and having champions, you know, identifying people who are going to champion this work. They're kind of already leaders or people listen to them in their own department."

By successfully transferring this management buy in to staff engagement throughout the company, a thorough organizational engagement becomes encompassed, and a successful programme can become “*organic, so it comes from the employees*” (GEHSMM124000).

Overall, by correlation leadership and employee engagement an organization can grow their CSR programmes sustainably, driven by purpose with and intrinsic motivation.

5.2. Evaluation

The evaluation of charitable organizations and partnerships was a concurrent theme that ran throughout the research. This concrete theme can be dissected into two subthemes: governance and due diligence & charitable connection. By effectively researching and evaluating potential charitable partnerships and CSR initiative implementation prospects, an organization can align such programmes where they will achieve maximum reward and success.

This governance and due diligence process was regarded as the foundational step in establishing charitable partnerships. Without this procedure, organizations would lack autonomy in determining their alignments.

“our governance is so important so ..any organization that we reached out to had to be..registered under the charity regulatory regulator in their region..within Ireland UK and Northern Ireland and Great Britain and so that was first and foremost and did a bit to the..due diligence in terms of their governance” (CPMM11600) and

“just doing a bit of due diligence as well before a new partnership, asking for their financial accounts, asking for their annual reports. So, you can see..what kind of shape their accounts are in. Are they registered with the charity regulator, do they have a key number, etc.” (HRBF630)

SILM102000 delves deeper into this and elaborates on this importance of such an in-depth process.

“The charities that you're looking to partner with or..commit your time and money to..there is a lot of, again, it's so much due diligence involved.”

This elaboration reveals the underlying significance of why organizations must partake in this process. These companies invest substantial amounts of both time and money into the programmes and charities they choose to engage with. SILM102000 states that *“we had kind of a \$200,000 seed fund, which we were looking to use across EMEA.”* The sheer size of such initiatives was also portrayed when CPOF44's choice of language exemplified what it means to an organization when investing such resources into a project *“I'll always remember that project because it was huge..putting in a CHP unit and I think the investment was 50,000 euro or something like that it was huge..and physically it was a big, huge thing”*.

By correctly undertaking this due diligence and governance process, organizations can purposefully select their initiatives, so they make the maximum difference in mutually benefiting all parties.

Once organizations are assured of the diligence of charitable entities, they must carefully consider all options regarding whom to partner with and how to allocate resources. This can be difficult as there can be massive amounts of external requests and internal nominations for philanthropic aid: *“you could get in weekly requests from amazing initiatives that you'd love to do, but you just can't do everything.”* (CSRCMF3000). Due to this overload of communication, the idea of a company-wide voting system became evident when selecting charitable ties. 40% of the participants interviewed mentioned that employee led votes drove the charitable selection process.

“Some of our sites have named site charities which we put together and....have this vote, democratic system of a vote of..People put forward charities, it goes to a vote, the committee decides and all fundraising for that year goes to that charity.” (CPCMM11600)

“So now we do it with employee engagement, where we get different kind of charities to put proposals forward and come in and they kind of present about themselves and then the employees vote on who our chosen charities are going to be.” (RBLF470)

“The way our staff charity partners are voted, so it's a yearly partnership, and staff nominated charities, so that happens at around January time...what you'll find is that people will nominate a charity, that has been linked to their family in some way.” (CSR&CCMF3000)

“We have a selection process once a year where the employees will nominate a company that they want, right, the charitable company.... so, it's an employee-led selection process, and then it's all about the employee engagement” (GEHSMM124000)

This employee led nomination and voting system enhances the relatability to such charitable initiatives within the organization, increasing morale and benefiting the overall business culture *“if it's their colleague that has voted in... they're just so much more bought into the initiatives, and supporting it.”* (CSR&CCMF3000). Not only does this democratic style system increase overall cohesion, but it also eliminates the possibility of foul play when selecting as indicted by RBLF470 *“It eliminates that because you could end up having...somebody (who) sits on a (charity) board.”*

The assortment process for organizations not only revolves around the tool utilised for selection, but also the alignment of both parties with the values and purpose of the business. The alignment of values not only significantly increases the level of relatability between the parties but also gives ground for the alleviation of any requests that do not coincide with the business. 60% of participants outlined the importance of having shared values with their charitable partners, as outlined by CSR&CCMF3000, *“we'd look at obviously values, like does it align with what we want to achieve with our vision as a company”* &

“Because at the end of the day, if somebody wants to go and do it with a particular organization, and as long as they align with our values, then, yes, I'm not going to stop them, because why would I stop them.” SILM102000 &

“You look at the sole purpose of that community organisation or that charity versus what's the purpose of the business and is there an alignment there and the values and all that's definitely that that's part of it” SIMM5000.

In contrast to this PMF25 gave the opinion that shared value is not always the best approach as, in some cases, marketed organizational values can be nothing more than a facade, designed to attract customers and employees without genuine commitment to social responsibility.

“So, the thing about shared values is, if you look at everybody's websites for every charity and business...the values are always like honesty and integrity and...kind of thrown out like they're nearly buzzwords. It's more...alignment in the sense that....we were linking with people, and they say we want to work with youth, we align this way”

In a more general consensus, many participants agreed that shared values between organizations and charitable benefactors are a cornerstone when selecting and initiating sustainable and successful relationships. However, it is believed that these organizational values must stem from genuineness and internal relatability within the organization rather than being mere façades.

5.3. Strategic Implementation and Contribution

A common theme analysed throughout the qualitative research was the idea that CSR programme design and implementation can not only be mutually beneficial to both parties due to shared values but must also have strategic alignment with the goals and purpose of the organization and benefactor. HRBF630 outlines

“in our responsible business strategy, one of our pillars is community. And our community partners and our firm would have a great history of supporting...philanthropic and charitable causes.”

This statement indicates to the researcher that such charitable ties are not for meet gestures but are in fact with purpose and strategic intentions. The same participant also mentions *“Our responsible business strategy is aligned with the overall business strategy”*. Evermore elaborating on the strategic thought process endeared when operating such initiations.

SILM150 explosively elaborates on the importance of strategic alignment with CSR initiatives and future business strategy. The participant goes into detail on how the business can benefit in the future from past community ventures.

“Three, four years down the line, they (the business) might want to get an extension on their office, residents might come and say, well hold on, the noise pollution, the environmental impact, what about the impact it's going to have on our area, they (the business) could then roll back and say, well actually look, we've put half a million quid worth of investment into this area.”.

The same participant later uses the phrase *“let's just almost keep it as ammo.”* When explaining this point.

The theme of engaging with and providing monetary donations to the local community of the business was consistently present in all ten interviews, underscoring the significance of fostering positive relationships with the surrounding community and ensuring their satisfaction with the business and its operations.

This was exemplified by GEHSMM12400 when stating.

“we have a river at the back of the site,...it's a breeding ground for salmon and trout...That river is 40 to 50 meters at the back of our site, so we have the most technologically advanced plant in Europe at the moment...behind us,...that fishermen use, so we engaged with County

Council. We engaged with the local angler's association, community groups, and all of them, and we did a whole cleanup of the river, got rid of the weeds. We got inland and central fisheries to advise on putting in rock pools, all of that, trees, shading, everything."

This statement does not only encapsulate the strategies employed by this specific tech giant's community engagement pleas but, also allows the company to wash their negative environmentally degrading reputation.

While this concept diverges from the perspectives of both this study and the researcher, it is intriguing to consider the viewpoint that a company's responsibility lies in strategizing how to make philanthropic investments that yield financial returns.

The concept of aligning programmes with specific business areas unique to each organization was emphasized, along with prioritizing skill-based contributions to society over superficial acts of benevolence. This point was elaborated by SPF25, when the participant stated their opinions on.

"a company showing up at some place in the inner city and painting a wall. And then getting photos and it would look great. And then two weeks later, another company would come and paint over the wall and get pictures".

Through initiating programmes aligned with the organization's area of expertise, both volunteers and initiatives can naturally align, fostering maximum benefit for all involved parties.

CSRCMF3000 demonstrates this theme when stating that *"the charities do want people to use their skills, as volunteering, rather than going down, and painting another wall."* the participant later remarks on a specific example: *"The Alzheimer's Society, when they were our partner, they had the memory walk. So, we would have worked with them on the marketing part...and done some social media for it."*

The same ideas were shared by CPCMM11600 when elaborating on the importance of

"Sharing knowledge, because of what we've identified a lot of our people because we're a tech company and an engineering company a lot of our people do a lot...of pro bono consultancy work." The same participant states the importance of such skills-based contributions as if not implemented *"then there is no transfer of sort of knowledge from (Company name) to the sort of externals"*.

PMF25 expands on the importance of such knowledge transfer from organizations to charitable partner when stating “*they feel like they're using some of their own skills, they're not out of their depth. I think that's probably the best recipe.*”

By strategically aligning programmes with the company's expertise for societal betterment, employee engagement and satisfaction increase. This approach contrasts sharply with superficial philanthropic gestures, as noted by GEHSMM124000 “*We want to be seen to be...*” Their hesitance and subtle cues suggest a sensitivity around the company's image, hinting to the researcher a deeper meaning.

5.4. Communication and Integrity

Another prominent theme that emerged during the research was the struggle with both internal and external CSR communication, revealing underlying scepticism in some instances. HRBF630 outlines struggles with engaged communication from charitable partners. *“I have experienced problems where...communication from the not for profit that we're supporting...hasn't been as good as it should”*. External communication is not only a problem made apparent in this instance as the same participants outlines *“one of our challenges would be internal communications”*.

This internal communication struggle was found to be an underlying problem with regard to CSR messaging when STPF3500 said.

“You're spot on there. It's always been a challenging area and one that I've discussed in the network with other CSR professionals and how they also find it challenging to get the message out there clearly and sufficiently among a busy space for people.”

This participant firmly underscored the inherent challenge of internal communication within this field. The consensus among other professionals in this domain further emphasized the significance of this point.

Furthermore, SILM150 portrays his frustration regarding this disconcerting communication theme. He emphasises the constant need for approval regarding what messaging can be depicted, by saying:

“can't be associated with this, can't be associated with that, so there will be times where you're needing to sort of double check with different touch points to make sure that what you've typed up and what you've drafted is okay to go out.”

In agreement with this remark and to combat such challenges CSRCMF300 elaborates of methods fostered to moderate such tests when mentioning.

“people got completely overwhelmed...everyone talks about the volume of emails that they receive, and that's so hard to go through... people get millions of emails, but there's two key CSR emails a week or bi-weekly, so we get an internal comms email at the start of the week, and then that updates on everything that's coming for the week... it's kind of a feel-good email, and then our CEO will send an update as well, and that goes out on Friday”

SILM150 highlighted the simplicity yet effectiveness of such email procedures, affirming its utility by describing it as *“getting the messaging across”*.

In contrast to this simplistic messaging method, SPLF3500 states *“you really have to use all the channels available to get your message out there, even though you might feel like you're repeating yourself”*.

In parallel with internal challenges, external communication also posed obstacles in the realm of CSR messaging which was made apparent by SILM150 when the participant said *“I suppose externally as well...because you do want to be accredited when you have your name on initiatives and when... you are making an impact...out in the environment,*

This accreditation dilemma posed as a nuisance to PMF25 and their organisation when they mention “How do you acknowledge that?... lead sponsor?...kindly supported by?... sponsored by? Is it liking that terminology and the use of their logo? Sometimes that can be a bit tricky.”

This frustration is understandable as organizations rightfully seek acknowledgment for the time, effort, and financial resources they invest in selected charitable partners. The extensive work done behind the scenes deserves recognition. Internal communication and recognition messaging agreements should be carefully considered before initiating programmes and initiatives to maximize mutual benefits and gain traction.

A focus on transparency when communicating with external stakeholders was deemed a necessity when mentioned by GRHSMM124000 *“Transparency with the public is a key element of what you do. You must be a trusted partner”*. This active attention to transparent communication can alleviate the negative drawbacks faced by SILM150 *“but obviously you're going to get that sort of scepticism and you're going to get that sort of people just going against this”*. CSR&CCMF3000 deems it crucial to *“Not make a song and dance about it”* when communicating to alleviate these sceptical concerns.

Aside from informal communication, official CSR reporting was a regular talking point among participants. There was evidence of juxtaposing opinions regarding the standardization and quality of CSR reporting. CPCMM16000 did not believe the current CSR reporting standards were sufficient when mentioning:

“we're reporting from the social sustainability side of things and most of the questions are so top heavy and tick boxy yeah you know do you work with human trafficking legislation with human trafficking companies? No. ‘Yay’ thanks we've done it there's no kind of no one checks

up there's no evidence base and I think unfortunately that means if it can be a tick box some companies some organisations will just do a tick box.” The participant further emphasizes this point when stating *“I'm vastly underestimating and under-reporting”*. This statement overwhelmingly emphasizes the lack of clear CSR reporting standards.

In agreement with these statements, STPF3500 mentions how *“That's been a challenge of how you report in this space and having the centralization across the board isn't there”*, Further elaborating on the agreed annoyance from the consensus of professionals in this sector.

In contrast to this, SILM150 makes it evident that the reporting process for his particular social impact role requires far superior reporting, he speaks of the: *“ongoing reporting process...every couple of quarters,...every six months, we'll do a more detailed report which might be a 40, 50 slide deck, and that goes into a lot more detail on exactly the metrics and exact numbers, what's gone in and the exact sort impact of what's come out of it...There is sort of a constant.”*

The contrast between these two differing experiences and opinions of CSR reporting further exemplifies the need for and lack of reporting standardization in CSR and social impact.

5.5. Dynamic Adaption

CSR is constantly evolving, and so are the organizations that manage such initiatives. What may have been an area of importance at one stage of the business's life cycle may not hold the same prominence with their future goals and strategic vision. Consequently, organizations and the individuals involved must adapt their programmes accordingly. SILM150 elaborates of the importance of such adaptation to keep employees engaged and initiatives fresh: *"There's constant sort of... how do we adapt this and tweak it to suit the needs? And like I said, the last 12 months of resettling."* When this can be done effectively, both the organization and the charitable partner gain maximum benefit, which was demonstrated by HRBF630 when saying *"It's great to see that it's going and it's still it's adapting, it's changing"*. This modification is constant, SIMM5000 mentions how:

"I would have seen over the last 10 years is a complete shift from, oh here we'll make it, we'll write a check to a sort of senior level to charity versus, you know, really trying to identify well how can we impact within the community". Further elaborating on the everchanging CSR landscape and potential growth.

HRBF630 demonstrates the importance of keeping initiatives fresh, the participant mentions how she recently ended a specific partnership as *"we had one partnership that we were partnered for so long that we weren't even getting employees interested in volunteering"*.

The participants who work in this area from larger, multi-location organizations emphasize the importance of autonomy when allowing their different operations to dictate their own initiatives and future trajectory, as emphasized by SIMM5000:

"What other initiatives that hotels do within their own community etc we don't dictate that we don't say here's a box that needs to be ticked however we do encourage community engagement and community involvement and we do let hotels the autonomy."

and CPCMM11600:

"But then we also have site charity giving which is more bespoke...People can give into the site charity and then anyone that gives into that charity can also put forward...sponsorship or a match funding".

When launching programmes, it's crucial to determine whether your investments of time and resources are truly making a societal impact. Therefore, implementing a measurement system

becomes essential, providing the company with insights to ensure alignment with its goals and direction.

CPCMM11600 elaborates an impact questionnaire that is given to both volunteers and recipients after their charitable work: *“So we can measure the difference the percentage difference and we're trying to implement that into all of our middle tier stakeholders now so we can see the impact...it identifies where we can change the programme where it's a bit dull or a bit dry”*.

The area of CSR and social impact assessment is a grey area and assessment measures taken by CPCMM11600 will play a vital role in this area going forward as other organizations seem to be behind in this space. RBLF470 mentions *“There's an element of trust.”* When assessing impact, similarly SILM150 states *“Obviously, there's some things that can't be data measured”*. These opinions are interesting as it seems these participants companies are not actively engaged in finding such a measure.

All the themes and insights assembled from the thematic analysis will be harmonised with existing literature to construct a comprehensive CSR framework. This framework aims to guide organizations in initiating or refining their current programmes, ensuring maximum mutual benefit for both the organization and its partnering charitable entities, ultimately leading to optimal societal impact.

6. Discussion

The incentive for this study stemmed from the researcher's firsthand involvement in CSR. Drawing on direct experience, the researcher identified several flaws and inconsistencies while managing CSR programmes and projects. This firsthand experience spurred a thorough review of existing literature, which revealed observable trends and gaps that supported the researcher's observations and conclusions. From this lived experience and the comparative analysis of existing literature in the same field, the purpose of this research made itself evident. Societal betterment inconsistencies and lack there, and false philanthropic notions within CSR programmes acted as a bedrock for this research. The lack of a clear genuine CSR formulation and implementation framework for organization to follow for the most complete mutual benefit and long-term sustainability was evident. As a result, the following research question was outlined:

Research Question: Can the creation and implementation of a corporate social responsibility framework based on authenticity and genuineness be attainable for corporations with flawed CSR programmes and those companies who are yet to initiate such ideas.

In this research, an interpretivist perspective was adopted, focusing on embracing diverse perspectives rather than oversimplifying them into limited concepts familiar to the researcher. By prioritizing the viewpoints of the participants, the researcher garnered invaluable insights into CSR complexities. Semi-structured interviews served as the primary method for exploring the details of CSR formulation and implementation, facilitating a comprehensive exploration and interpretation of participant narratives. Data collection involved conducting semi-structured interviews with ten professionals from diverse employment backgrounds, all possessing knowledge of CSR. Thematic analysis was then employed to identify recurring patterns and insights pertaining to CSR implementation and organizational practices.

During the thematic analysis of the interview transcriptions, several key themes with complementary subthemes emerged. These themes were observed to encompass various aspects related to the creation and implementation of CSR programmes and initiatives. The key themes that arose were Engagement, Evaluation, Strategic Implementation and Contribution, Communication and Integrity and Dynamic Adaption.

6.1. Engagement

A common theme derived from both existing CSR literature and the current research undertaken was engagement. Nazir et al. (2021) emphasises the importance of CSR employee engagement, the author analysed how organizational philanthropy has a positive impact on employee purpose and the meaningfulness they derived from their work. PMF25 shares these ideas, the participant mentions the sense of personal fulfilment one receives from participating in such initiatives. Further research conducted by Salas-Vallina, Pozo-Hidalgo and Gil-Monte, (2020) further confirms these ideas, where their findings indicate that job satisfaction and fulfilment have a positive and direct impact on job performance. These ideas of CSR engagement and job performance coincide with the thoughts of Zhang and Su (2023) where they indicate that CSR fulfilment has a beneficial impact on corporate financial success, overarchingly benefiting not only employee job satisfaction but business performance. It was found in this analysis that CSR involvement can be used as an incentive to increase work motivation among employees. STPF3500 stated how such volunteering for programmes can be incentivized as a contribution to yearly objectives and career progression in an organization. Babu, De Roeck, and Raineri (2019) research develops the ideas that CSR programmes must be a relatable entity for those within the organization, the CSR participants must actively feel as though they are making a direct impact to significant causes that they can relate to. SILM150 further emphasizes this point, the participant acknowledges how the impact such volunteers are making must be “visible” and that volunteers must relate to the betterment such programmes are achieving. When successfully implementing this relatability, organizations can begin embedding such participation and programmes into the workforces’ goals (STPF3500), they will begin to see the rewards derived from such philanthropic endeavours. The idea of having such programmes embedded into the very bloodstream of an organisation was also derived from The Dutch Corporate Governance Code (2021) where it is stated that programmes are not mere token gestures but instead should be an “*integral part of the day-to-day operations of a company.*” This embodiment of CSR was analysed during the interview process when PMF25 mentions that a correctly implemented programme can act as “*flavour*” and excitement in repetitive workday, it can give an organization purpose that stands alone from their traditional corporate doings. For the successful and enduring implementation of such enriching programmes, organizations must go beyond simply permitting employees to engage in volunteer activities. Instead, employees at all hierarchical levels, including the CEO (GEHSM12400), should play a pivotal role in fostering and empowering these initiatives, facilitating their organic development. Alexander and Wilson (2005) mention that managers

who engage in altruism can assist in the embodiment of a philanthropic culture within an organization. PMF25 shares these ideas of organizational charitable leadership stemming from the top of the corporate ladder in order to attain a culture of fostering philanthropy. This “interconnectedness” (Rynes et al., 2012) stems from a positive relationship between altruistic managerial conduct and profound organisation innovation (Domínguez et al., 2015) ever emphasizing the findings from a study conducted by Zhang and Su (2023) expressing the importance of CSR in business success. GEHSM12400 further discusses the importance of this top-level buy-in. The participant emphasizes that without management commitment, nothing will be done at the “*bottom*”. Programmes without such hierarchical commitment will deflate as there is no leading figures anchoring such success. In contrast to the ideas of CSR leadership stemming from managers RBLF470 believes that CSR “*champions*” can be any individual who will drive the altruistic and philanthropic culture within. Within the research, the alignment of CSR engagement and motivation was a critical distinction. While engaging a workforce in such programmes is essential, ensuring their sustained motivation to participate presents a distinct entity. Nearly half of the participants highlighted the use of reward schemes to incentivize employee participation in CSR programmes, with CPMM11600 noting the allocation of up to five volunteer days for such endeavours. However, these participant insights diverge from current literature. Quinn and Thakor (2018) argue that instead of relying on monetary or time rewards, organizations should focus on discovering a genuine higher purpose or mission that fills employees with a sense of meaning. Once this purpose is established, it should serve as sufficient intrinsic motivation to foster natural volunteering and ensure the sustainability of programmes. Meijs et al., (2009) have coinciding ideas with this literature, they mention, CSR managers should take into account the potential adverse consequences of providing excessive incentives for participation in a corporate volunteer programme.

6.2. Evaluation

The existing research examined in the literature review of this study did not have a specific focus on the emphasis of the CSR evaluation process that organizations must endure when assessing and selection charitable partnerships and initiatives. Upon further investigation into existing literature, the theme of due diligence and governance is drawn to be ever prominent, coinciding with the ideas of the interview participants of this study. The results of a 2 x 2 full-factorial study composed by Tondolo et al. (2023) imply that information openness influences the decision to choose socially responsible partnerships. The ideas of the researchers were shared with CPMM11600, HRBF630 and SILM102000 where they demonstrated the importance of a just due diligence process when partnering with specific charitable organizations; *“our governance is so important”, “just doing a bit of due diligence as well before a new partnership, asking for their financial accounts, asking for their annual reports”* (CPMM11600 and HRBF630). CSR due diligence has emerged as an essential component of corporate transition to a high degree of sustainable growth. Findings from an interventionist study conducted by Camoletto et al. (2022) in partnership with the European Parliament to establish a resolution on the importance of CSR due diligence and accountability. Through the examination of European companies and their CSR governance, their findings indicate that there is great space for improvement in CSR due diligence (Camoletto et al., 2022). The importance of a systematic CSR due diligence process withing an organization is a necessity as the time and money that gets invested is nothing short of mammoth. SILM102000 mentioned that his company has a yearly *“\$200,000 seed fund”* across EMEA and CPOF44 recalls an initiative which saw a sustainable Combined Heat and Power (CHP) unit of a value of €50,000 purchased and supplied as part of a past initiative. These vast CSR endeavours were found to be ever present in organizations worldwide, coinciding with this research finding, Gavin (2019) states that Lego intends to use ecologically friendly materials in the production of all its core goods and packaging by 2030 and Sun, T. (2023) discusses how the outdoor clothing and fashion brand Patagonia chose to transfer ownership of his \$3 billion company, producing yearly earnings of \$100 million, to a non-profit climate change organization. A prominent theme that appeared in this research when analysing the selection process of CSR partnerships was the idea of a democratic vote to determine what charities an organization would commit its resources to. When analysing existing theory, this democratic CSR and workplace democracy was proven to be a current philosophy, in line with this study’s findings. Political corporate social responsibility (PCSR) requires corporations to implement and participate in deliberative democracy processes and structures (Goodman and Mäkinen, 2022). The CSR

Democratic Model created by Evangelos et al. (2021) (see appendix) demonstrated how the knowledge network is set up to democratically collect ideas, expertise, and information from all employees who want to contribute to CSR initiatives. The CSR facilitator guarantees that employees are continually interacting with one another in a setting that generates ideas for innovations. This model coincides with the ideas of the participants towards a democratic CSR vote, ensuring the innovation and relatability desired for sustainable CSR programmes. Recurring with CSR partnership selection, the process of aligning values and organizational purpose with such charitable ties was also examined. Kanungo and Conger (1993) discuss how individual values often need adaptation to align with the supportive culture of a workplace. Though the democratic process of a CSR vote, this adaption can congeal the values of numerous individuals, further given them and their initiatives a direct purpose, as previously mentioned by Henry Ford. CSR&CCMF3000, SILM102000 along with other participants advocate the need for having shared values among the organization and the charitable tie. This “shared value” creation revolves around identifying and expanding the links between societal and economic progress (Porter and Kramer 2011), properly aligning organizations and their programmes with societal betterment and innovation. In agreement with PMF25’s ideas that these company’s values can often be “buzzwords” for societal acceptance reward, Shchiopoiu & Popa (2013) & Adjerid et al. (2020) elaborate on the societal backlash that may be faced when values are not in align with the doings of saic organization, ever emphasising the importance of genuine value creation and portrayal.

6.3. Strategic Implementation and Contribution

The idea that CSR programme design and implementation can not only be mutually beneficial to both parties due to shared values but must also be strategically aligned with the goals and purpose of the business and its recipient, was a common theme explored throughout the current research and existing literature. HRBF630 outlines that her organization has designated pillars within their business strategy which align all programmes and initiatives, these pillars act as a benchmarking criterion when addressing the future trajectory and initiation of programmes. The prominent pillar that HRBF630 and her firm wish to address and contribute to is the community in their direct catchment area. The same participant later mentions the alignment of their overarching business strategy with their specific “responsible business strategy”. This deliberate implementation of a CSR strategy coincides with the ideas of Upshaw (2021) who elaborates that a successful CSR strategy must be goal driven, achievable and authentic. By implementing a CSR strategy with achievable criteria, an organization can enjoy a sustainable, well-organized programme offering complete mutual benefit. This authentically sincere concept outlined by Upshaw (2021) and HRBF630 differs from the ideas of Porter and Kramer (2002) where they state that organizational strategic philanthropy is frequently the most cost-effective approach for a firm to reinforce its competitive advantage. This strategically philanthropic concept was illustrated by SILM150 and his organization when he mentions his company using corporate giving (Kabongo, 2013) as “ammo” for future dispute resolution with the local community when seeking expansion. Choi et al. (2016) elaborate how organizations expanding into new markets and locations have increased investments into philanthropy to enhance their image and foster goodwill among consumers, coinciding with the ideas of SILM150. GEHSMM12400 and their organization's CSR initiatives illustrate the concept of strategically aligning initiatives to maximize public perception and financial returns. The participant highlights the organization's continuous efforts to enhance the ecosystem and water quality of the river adjacent to their highly advanced plant, noted as one of the most technologically advanced facilities in Europe. By doing this, the organization manipulates the local community and council to turn a blind eye to their environmentally degrading reputation. Nijhof and Jeurissen (2010) describe how CSR initiatives can be commodified, enabling organizational leaders to view CSR as a tangible business asset, often perceived externally as goodwill. While leveraging CSR initiatives for strategic benefits may not inherently harm society, it can be perceived as compromising one's sincerity in the field (Porter and Kramer, 2002). The researcher acknowledges the ethical concerns that arise when organizations employ such tactics, potentially undermining the authenticity of their philanthropic endeavours.

Rangan, Chase and Karim (2015) and SPF25 do not share the same ideologies as these, they mention how these strategies employed retract from the primary focus of such initiatives, reducing the genuineness of their social impact. SPF25 mentions how meaningless acts of false philanthropy quantified by “*a company showing up at some place in the inner city and painting a wall*” has no real reward for either party and is a mere token gesture for external legitimacy and false self-fulfilment (Balluchi, Lazzini & Torelli, 2020). One prominent subtheme identified in this research is the concept of contribution, with a particular focus on the reciprocal exchange between organizational volunteers and charitable partners. Through this exchange, volunteers utilize their professional skills to benefit social causes, while also gaining personal fulfilment (Zhang and Su, 2023) and skill enhancement. This dynamic aligns with the anti-tokenism perspective previously discussed by SPF25, emphasizing genuine engagement and mutual benefit in CSR initiatives. CSRCMF3000, CPCMM11600 and PMF25 outline the importance of such knowledge transferring initiatives: “*the charities do want people to use their skills, as volunteering, rather than going down, and painting another wall.*” (CSRCMF3000) this CSR method is described by PMF25 as “*the best recipe*”. The existing research examined in the literature review of this study did not have a specific correlation with this CSR knowledge transfer method. In response to the positive results stemming from a study conducted by Williams et al. (2023), the researchers developed a framework which will enable organizations to carry out their CSR activities with minimal budgetary limitations through simple knowledge transfer techniques. In contrary to this, Oluwasegun Seriki (2019) questions how philanthropic organizations investing in Africa haven't effectively shared knowledge with the local workers over the years. These contrasting viewpoints illustrate that successful knowledge transfer initiative requires mutual commitment and respect from both parties involved.

6.4. Communication and Integrity

Another noteworthy finding from this research was the difficulty encountered in both internal and external CSR communication, revealing instances of underlying scepticism. This scepticism was predominantly due to misleading CSR messaging and the failure to align perceived organizational values with portrayed business practice. This problem was ever present in the literature examined in this study. External CSR communication between the organization and their charitable partner was deemed a struggle as emphasised by HRBF630. Maktoufi, O'Connor and Shumate (2020) outline possible reasons for this flawed two-party communication process. Their study shows that tailored messaging between both parties improves stakeholders' views of corporate-nonprofit partnership fit, but effectiveness varies across different partnerships. Additionally, they found that CSR activism affects stakeholder responses to messaging, beyond message type and partner alignment. These findings elaborate on the points made previously regarding the importance of charitable partnerships utterly aligning with values and purpose to achieve maximum social impact sustainably. PMF25 and SILM150 discussed a separate struggle, they mention the difficulties regarding external recognition by their charitable partners: *"You do want to be accredited when you have your name on initiatives"* (SILM150). Three studies evaluating both monetary donations and volunteering behaviour conducted by Winterich, Mittal and Aquino (2013) reveal that acknowledgment improves philanthropic behaviour among persons with high moral identity symbolization, further increasing the efforts made by organizations and ever benefiting the charity, thus elaborating on the missed opportunity for both organization and recipient when not recognised adequately. Internal CSR communications were highlighted as a concurrent challenge within the realm of CSR practice among the participants. HRBF630, STPF3500 and SILM150 all discussed their struggles with grasping effective internal CSR communications, with this communal problem being made evident when STPF3500 stated *"I've discussed in the network with other CSR professionals and how they also find it challenging"* This open communication regarding a collective CSR issue emphasises its problems. Bekmeier-Feuerhahn, Bögel and Koch (2016) highlight the unique features of CSR communication and the specific hurdles faced in internal communication. These insights shed light on the challenges related to the gap between attitudes and behaviours regarding sustainable practices in the workplace. They delve into employees' attitudes toward sustainability and the implications for communication strategies aimed at altering these attitudes. When organizations are faced with a non-altruistic workforce who are not head over heels for their

CSR initiatives, they must keep messaging simple and to the point, allowing the purpose and goal of such initiatives to shine, SILM150 mentions the effectiveness of such unpretentious but direct internal CSR messaging. Existing literature shows that individuals whose employment does not have a visible environmental impact may find company environmental responsibility policies distant and would prefer to see basic, practical messages about what they can do for the environment in their workplace (Uusi-Rauva and Nurkka, 2010), in line with the simplistic ideas of SILM150. A focus on transparency when communicating with external stakeholders was deemed a necessity when mentioned by GRHSMM124000. This transparent communication gives the external recipient a sense of trust in said organization. Customers are beginning to place a growing emphasis on firms' transparency, which is a crucial factor influencing a firm's effectiveness in implementing CSR initiatives (Liu et al., 2022). This active attention to transparent communication can alleviate the negative drawbacks faced by SILM150, where the participant mentions facing scepticism regarding CSR endeavours. The ideas of CSR scepticism and hypocrisy were made vastly clear in this research. Wagner, Lutz, & Weitz (2009); Skarmas and Leonidou (2013); Moreno and Kang (2020); Choi et al. (2023); Schaefer, Terlutter and Diehl (2019) and Babu, De Roeck, and Raineri (2019) all elaborate on the negative drawbacks that an organization can face when engaged in CSR scepticism and hypocrisy. To illegitimately battle these societal backlashes, some companies engage in false philanthropic greenwashing (Gatti, Seele and Rademacher, 2019) and reputation washing (Constant, 2019) endeavours, a glimpse of these superficial philanthropic activities were noted when GEHSMM124000 mentioned his organization wants to be synthetically "seen" as doing the right thing, evidently portraying they are engaging in the opposite. When analysing legitimacy, the CSR reporting process that organizations engage in was made evident to be a challenge in both existing literature and this research. STPF3500 elaborates on the reporting centralization challenges faced by CSR practitioners and CPCMM11600 demonstrates his incense by labelling current reporting criteria "*top heavy and tick boxy*". Existing literature demonstrates the improvements being made to tackle these flaws. In response to heightened criticism surrounding existing reporting mandates, the EU Commission launched efforts to establish a fresh set of European Sustainability Reporting Standards (CSRD) (Baumüller and Grbenic, 2021). These new CSRD requirements will grant such organizations with their desired reporting criteria, overarchingly setting a new standard for legitimate CSR practice.

6.5. Dynamic Adaption

Since Friedman (1970) published his influential article in The New York Times questioning the necessity of CSR in corporate business, the landscape has undergone significant transformation. Today, European organizations of certain sizes and profitability are mandated to report their CSR performance metrics to the EU, establishing a rigorous benchmark for those without such initiatives in place. SIMM5000 recalls how even in the last ten years CSR has made a “*complete shift*” from simple monetary donations to organizations actively seeking to make a social impact. This adaptation of CSR and such correlative initiatives lifecycles and proper reporting metrics was found to be a recurring theme in the current research. SILM150 explained how his organizations CSR programmes are constantly adapting to suit the needs of society, the participant mentions that the last year has been a complete reset period. The results of a study conducted by Marti et al. (2024) coincide with this idea, revealing that experimentation is critical for impactful CSR. To effectively construct a meaningful impact on society, a business must endure a cyclical process for unlocking and nurturing impactful CSR activities. When properly executed, these initiatives have the potential to grow into long-term endeavours. HRBF630 reflects on prior CSR projects that have consistently evolved to meet the changing needs of business and society. Companies must pay continual attention to the adaptation process since CSR difficulties are complex, implying that there is no precise articulation of what the problem is because it is ever-changing and context dependent (Osagie et al., 2016). HRBF630 exemplified this adaptability by mentioning that her organization has, in some instances, ended long-term charitable partnerships that no longer yielded mutual benefit nor made adequate social impact. Participants from larger, multi-location organizations stress the significance of granting autonomy to their various operations, enabling them to shape their own initiatives and future direction (SIMM5000 and CPCMM11600). This is due to the complexities of such initiatives and management, existing literature determines MNC’s (Multinational Corporations) are more advanced at implementing CSR when compared to smaller enterprises (Mousiolisa et al., 2015). CSR measurement and metrics pose a challenge according to this research. While CPCMM11600 has successfully developed a recording system to assess the impact on both volunteers and recipients using pre- and post-initiative questionnaires, CPCMM11600 and RBLF470 have encountered difficulties in this regard. These participants cite issues of trust and difficulty in quantifying data when discussing metrics and measurement. The increasing tendency is to formalize CSR as a business discipline, with each initiative expected to produce measurable business results. However, this emphasis may be too demanding for CSR, shifting focus away from its fundamental goal.

The insights gleaned from this study provide a nuanced understanding of the complexities and hurdles that characterize CSR implementation and practices. By synthesizing qualitative research findings with a thorough examination of existing literature, this research illuminates the complex nature of CSR implementation and management.

7.Conclusion

This research has provided an in-depth exploration of the complexities and challenges associated with CSR initiatives in contemporary business practices. The study's findings emphasize the necessity for authentic and strategically aligned CSR programmes that genuinely engage employees, ensure transparent communication, and adapt to evolving societal needs.

Through the analysis of existing CSR literature and the creation of a CSR framework (see appendix) based on findings from qualitative interviews, key discoveries regarding the integration and enhancement of CSR within organizations, offers a comprehensive approach across five thematic areas: Engagement, Evaluation, Strategic Implementation, Communication and Integrity, and Dynamic Adaptation. Through leveraging existing CSR literature and this current research's findings, the researcher concludes with final culminative remarks for genuine and sustainable programmes. Aligning CSR activities with employee values and embedding CSR into the organizational culture is crucial for genuine socially impactful lead programmes. Engaging employees at all levels, including top management, fosters sustained commitment to change and successful programmes. Effective evaluation of CSR programmes requires governance and due diligence in selecting charitable partners and implementing a democratic partnership selection process which gives all those involved an equal voice. Ensuring alignment of values and organizational purposes between partners is essential for long-term success. Strategically aligning CSR with the core business strategy is vital for stakeholder management and CSR longevity. Focusing on volunteer skill-based contributions maximizes engagement and provides engaged and meaningful experiences to all parties. Measuring and reporting social impact ensures sustainability and transparency, demonstrating tangible CSR benefits. Transparent and consistent CSR internal and external messaging establishes credibility and trust among parties. Recognizing and crediting volunteer contributions reinforces their importance and encourages continued participation. Open communication channels address and alleviate scepticism, fostering trust and accountability. Regular reassessment of CSR activities allows organizations to stay responsive to evolving societal and organizational needs. Adapting to these changes ensures CSR initiatives remain relevant and effective. Continuous improvement is necessary to sustain CSR impact over time.

The key themes analysed in this research and encapsulated in the framework, in line with current CSR literature and theory gives further substance to CSR common practice and future developments.

7.1 Further Research

Future research should explore the full circle of CSR impacts, particularly whether an organization's CSR efforts influence consumer purchasing habits, benefitting overall business performance. A quantitative, large-scale survey could provide valuable insights into whether and how CSR initiatives directly benefit an organization by enhancing its reputation, customer loyalty and overall profitability. This research would address if CSR actually benefits an organization in measurable ways. Additionally, further studies should investigate the reliance of charities and NGOs on the voluntary work and monetary donations from business partners. Understanding this dependency can shed light on the broader implications of corporate philanthropy for the non-profit sector and highlight the importance of sustainable and committed CSR partnerships.

7.2 Implications

The implications of this research are significant for both businesses and the non-profit sector. For businesses, the study provides a clear framework (see appendix) for developing and implementing effective CSR programmes that align with their strategic goals and foster genuine employee engagement. For the non-profit sector, understanding the dynamics of corporate partnerships can help charities and NGOs develop more effective strategies for collaboration and resource mobilization. In conclusion, this study contributes to the ongoing discourse on CSR by offering actionable insights and practical recommendations for organizations aiming to initiate or enhance their CSR efforts. By adopting a structured and authentic approach to CSR, businesses can achieve long-term sustainability, enhance their social impact, and foster a culture of responsible business conduct that benefits both society and the organization. Future research will be crucial in further refining these frameworks and exploring new dimensions of CSR impact and effectiveness.

In conclusion, this research underscores the need for legitimate and authentic CSR approaches that align with business strategies and adapt to evolving societal needs. By fostering genuine CSR efforts, organizations can achieve long-term sustainability and societal impact. The research highlights the importance of engagement, strategic alignment, effective communication, and dynamic adaptation in the successful implementation of CSR programmes. The study's findings offer valuable insights for both practitioners and scholars, contributing to the development of more effective and impactful CSR practices. This research has demonstrated that CSR is not merely a tick the box activity but a central component of responsible business conduct. Organizations that embrace this perspective can create meaningful change and drive sustainable growth, benefiting both their business and society at large. By adopting a structured and authentic approach to CSR, as outlined by the framework development, businesses can foster a culture of responsible business conduct, enhance their social impact, and achieve long-term success. With these elements in place, organizations can not only meet the expectations of their stakeholders but also contribute to a more sustainable and equitable world.

8. Bibliography

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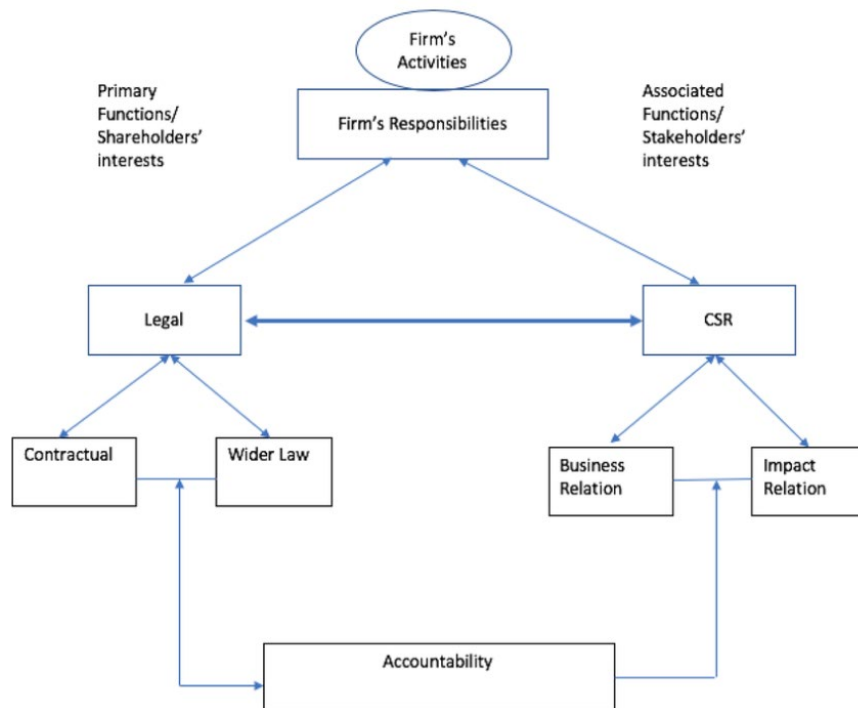
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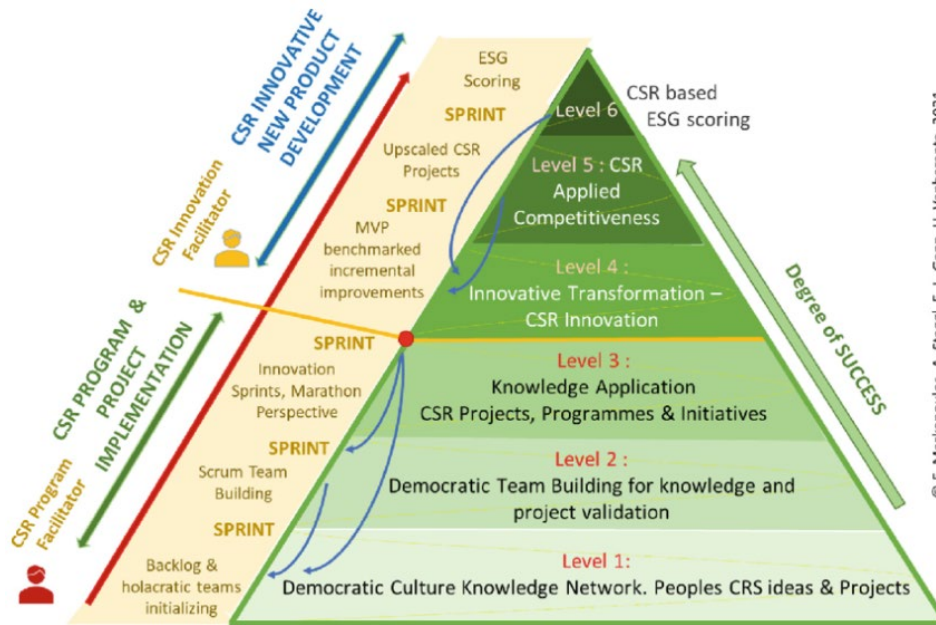
9. Appendix

9.1. Figure 1



- A Framework for CSR Regulation (Tamvada, M. 2020)

9.2. Figure 2



- The CSR Democratic Model (Evangelos et al., 2021)

9.3. Figure 3

CSR Theme from Research	Finding 1	Finding 2	Finding 3
Engagement	Align CSR activities with employee values and shared beliefs	Embed CSR into organizational culture	Involve employees at all levels, including top management, for sustained, successful programmes
Evaluation	Conduct due diligence on potential charitable partners	Implement a democratic partnership selection process	Ensure alignment of values and organizational purpose with both parties
Strategic Implementation	Align CSR with core business strategy for stakeholder management and longevity purposes	Focus on volunteer skill-based contributions for maximum engagement and experience	Measure and report social impact to ensure sustainability and transparency
Communication and Integrity	Establish transparent and consistent CSR messaging	Recognize and credit contributions of those volunteering	Maintain open communication channels to alleviate sceptics
Dynamic Adaptation	Regularly reassess CSR activities	Adapt to changing societal and organizational needs	Ensure continuous improvement and adaptation

- CSR Framework for Maximised Legitimacy and Longevity

9.4. Interview Questions

1. Can you please outline your professional journey within CSR and social impact up until now, and are there any standout times for you?
2. In what ways do you actively engage with communities and stakeholders to ensure that CSR initiatives are designed and implemented in a manner that genuinely addresses their needs and concerns?
3. Discuss your approach to evaluating the governance of potential community partners and ensuring that their values align with those of your organization.
4. Are you in scope for CSRD? if not have you considered this when partnering?
5. From your experiences, has there ever been issues of transparency and communication within your CSR initiatives? What strategies have you implemented to maintain transparency and accountability in CSR initiatives, fostering trust both internally and externally?
6. How do you ensure that CSR initiatives and partnerships you select and initiate within the organization are rooted in genuine concern for social impact which are aligned with
7. Can you elaborate on a specific instance from your professional journey within CSR where you demonstrated a commitment to authentic engagement with communities?
8. Can you elaborate on your methods for fostering a culture of ethical behaviour and genuine social responsibility throughout the organization, from top leadership to frontline employees?
9. Have you ever faced sceptics either internally or externally who have questioned certain CSR initiatives and how did you approach resolution?
10. Have you faced any problems when introducing specific initiatives? Whether that be surrounding uptake, logistics or any other difficulties.
11. How does one keep a desire and hunger among staff for them to keep giving up their time towards philanthropic initiatives?
12. The word “purpose” is often thrown into the conversation when analysing CSR, how does a company and the people within find their purpose that they wish to work towards to enhance their benevolence.
13. Do you have a partnership agreement in place?
14. Describe a situation where you identified and rectified a discrepancy between the organization's CSR messaging and its actual practices, emphasizing the importance of authenticity and integrity.
15. Can you elaborate on your methods for fostering a culture of ethical behaviour and genuine social responsibility throughout the organization, from top leadership to frontline employees?
16. When circulation CSR opportunities and initiatives internally, what is the best way of communication?