Corporate Social Responsibility in Ireland

How are organisations addressing the growing importance of the adoption of Corporate Social Responsibility strategies and practices in Ireland? A Case Study of Irish companies

A Dissertation submitted in part fulfilment of the requirements for the degree of

Master of Business Administration

At Dublin Business School

Stephen Clarke
Declaration

I, STEPHEN CLARKE, declare that this research is my original work and that it has never been presented to any institution or university for the award of Degree or Diploma, I have referenced correctly all literature and sources used in this work and this work is fully compliant with the Dublin Business School’s academic honesty policy.

Signed: Stephen Clarke

Date: 15/08/2015
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ABSTRACT

Corporate Social Responsibility (CSR) continues to gain high regard and has become a popular research stream in business and management. It is becoming an even more important area of business as organisations power, size and influence increases and demands and expectations from all stakeholders and the wider society increase also. Firstly, this paper attempts to clarify and provide a better understanding of the key reasons that drive the approach to CSR that is taken by an organisation through an extensive review of the literature focused in on these issues. The paper then looks specifically at approaches to CSR in Ireland, an area where there is a need for greater research given its vast growth and continual integration into the operations and activities of Irish businesses. This is done through a case study analysis of three significant Irish companies spanning three different industries. The research conducted found similarities in approaches related to the current literature but also that it is clear that CSR is becoming increasingly important to the strategic operations of Irish companies for several reasons. It also finds that approaches to CSR are largely influenced by the type of organisation it is and the industry which it operates in and this is a primary reason why finding universally accepted and agreed upon definitions, approaches, standards, best practice etc. has been so difficult.
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1. **Introduction**

Through my studies in Dublin Business School, I have found the topic of Corporate Social Responsibility (CSR) to have emerged a lot and from this I have really gained insight into how important it has and continues to become for organisations who want to succeed and be viewed by all as a good company in the modern day business environment. My interest in this has driven me to want to research the issue of corporate social responsibility within the Irish business environment, the adoption of CSR into the business and more so, the reasons that are driving their approaches to it, how they are doing things but also why they are doing it by taking a number of significant Irish companies from a variety of different industries and looking into how they have dealt with this very important and relevant topic. Further to this, I want to further the understanding of how corporate social responsibility is strategically integrated into the business and to what extent the role that it plays today and how has this developed. There is a clear need for a better understanding and transparency of corporate social responsibility within the Irish business environment and as more and more Irish companies now actively engage in CSR activities, there is no better time to carry out such research.

**Corporate Social Responsibility**

The concept of corporate social responsibility is a largely Western concept that has developed in the historical context of democracy and market capitalism. (Tang, L et al, 2015:52) It is a very important area to examine because more and more companies are becoming bigger and bigger and with this they are increasing their global reach, their power, their size and their influence. The result is that as this happens, many of these companies are bound to have a significant impact and influence on society. In recent times, there is increasing amounts of corporate scandal and investigation and this only fuels concerns over the increasing impact of organisations in society. The environment of regulations, policies and corporate governance arrangements only provides organisations with the minimum obligations towards its stakeholders. The idea behind this research is to further look at what Johnson et al (2011) calls “community stakeholders” who are becoming more important as organisations influence in society increases, what is it that is being done by organisations to go beyond their minimum legal obligations to all stakeholders. Johnson et al (2011) defines corporate social
responsibility as the commitment by organisations to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large. CSR is also looked at in terms of how organisations keep an eye on and manage the social and ethical consequences of their actions while pursuing the bottom line. (Tang, L et al, 2015:52). It is important to assess to what extent the organisations researched understand how their actions have consequences and what are the practices in place, if any, to deal with these effectively. Generally, the area of CSR is regarded as been quite a grey area, very broad and complex. Further research is needed particularly to better understand what drives a company’s approach and is there a strategic element to it, to better understand and look to move towards finding an agreed upon form of best practice, if possible, among numerous other things.

**Corporate Social Responsibility in Ireland**

Business in the Community Ireland is an interesting group that works with the largest Irish companies and also multinationals that operates in Ireland to help develop, manage and measure CSR and Sustainability strategies. This is one of the prime examples to show its growth and relevance in the Irish business environment. Further to this, the networks vision is for businesses in Ireland to be the most responsible and sustainable in the world. However, there is a lack of real research and discussion in to the actions by organisations to address the issues of CSR, how they are doing it, why they are or are not doing it and the influence and role they are having on the wider society.

http://www.bitc.ie/

Further to this, the growing importance of CSR engagement in Ireland can be seen in a new initiative in 2014 launched by the Irish government. It is a national plan on CSR for over a period of the following three years and it has the objective to make Ireland the best small country in which to do business. It is named “Good for Business, Good for the Community. Specific measures of the plan to improve CSR in Ireland include:

- Establishment of a stakeholder forum to support the development of CSR in Ireland in the first half of 2014
• Establishing a baseline of CSR activity in Ireland, through the National Standards Association of Ireland
• Work with stakeholders to raise awareness of CSR and support best practise CSR
• Explore how IDA and Enterprise Ireland can promote CSR with their client companies
• And support programmes to develop CSR in the SME sector.
(Rothery, G, 2014).
RESEARCH QUESTION

How are organisations addressing the growing importance of the adoption of Corporate Social Responsibility strategies and practices in Ireland? A Case Study of Irish companies.

Reasons for This Research

As noted by Chernev, A & Blair, S (2015:1412) there has been an unprecedented surge in company involvement in socially responsible activities, such as charitable giving, focused on promoting various social causes unrelated to the company’s core business. I believe that wider society today as a whole is becoming ever more interested in the operations of organisations, how they make their money and how this affects society and the environment. This can be attributed to many reasons such as the accessibility to information today via the Internet, Social Networks and other sources and societies greater want for a more sustainable and cleaner environment. The continuous research and literature on CSR supports the notion that the topic of CSR has experienced incredible development in recent times and should be studied further. The purpose of this research is to add to research on CSR by closely examining the approaches to CSR by some of the largest and most influential Irish companies who also have significant scope internationally. This will provide numerous outcomes that can benefit the literature further. Firstly, the companies researched can benefit, and also many other Irish firms who are growing and looking to increase their CSR activities. It is also aimed to gain a better understanding into CSR practices in Ireland, to identify trends, similarities, differences etc. between the organisations researched and further to this by being able to compare and contrast to the literature and the CSR practices of companies from different countries and regions of the world, on an international level. This is important because there is no one universal standard, it is a broad area to which there may never be one.
Therefore, it is important to continue to research this area to continue to bring everything closer together, to create better transparency and understanding of the topic as its role becomes more and more important. This can be off benefit to all Irish companies in the future.
2. Literature Review

2.1 Literature Introduction

The following section provides a literature review based around the key themes and topics that are involved in the debate on Corporate Social Responsibility and are significant drivers in how a particular organisation ultimately approaches and engages in CSR activities with its ever increasing role in organisations. The purpose of this section will be to look closely into what has been written about the topic previously so that it can be used to then really examine the adoption of CSR practices and policies by the companies involved in the research. It is about identifying what drives the creation and development of CSR within an organisation with significant scope. The section will also look to identify existing literature related to the implementation of CSR within Ireland, comparing and contrasting it to international standards and this will build a strong basis to then move into the research process and fully examine a variety of Irish companies and their approaches to corporate social responsibility.

2.2 Literature Theme 1 - Definitions and Theories of Corporate Social Responsibility

Crane et al (2008) in Kraus & Brititzelmaier, (2012: 282) state that “few subjects in management arouse as much controversy and contestation as CSR” and further conclude that the “field of scholarship that CSR represents is a broad and diverse one, encompassing debates from many perspectives, disciplines and ideological positions. “ Corporate Social Responsibility is step beyond a governance structure that is responsible for its stockholders and owners. A key point to understand is that CSR is more of a phenomenon than a true definition, simply because it is viewed and adopted in many different ways. (Dahlsrud, 2008 in Weber & Gerard, 2014:9). The origins of the modern CSR debate can be seen right back to the 1930’s where it is closely tied to managers and their social responsibilities to society. Crane et al (2008:4) in Kraus & Brititzelmaier, (2012: 283) emphasizes that for a topic which has been studied for so long that it is unusual to discover
that researchers still do not share a common definition or a core set of principles. This point that a single definition or universally accepted version of CSR does not exists is supported by the existence of a multitude of concepts and terms that can be listed such as Corporate Social Responsibility, Corporate Sustainability, Corporate Responsibility or Corporate Citizenship when discussing the social responsibilities of firms. (Kraus & Brititzelmaier, 2012:282).

Plenty of scholars have provided varying definitions on CSR but an interesting point to acknowledge is by Russell (2010) who argues that there is only a general consensus among scholars on the core of the CSR idea and points that all the various definitions refer to “idealistic views on organisations performing activities that protect and improve society’s wellbeing beyond the extent required to serve the direct economic and technical interests of these organisations, thus the society at large.” (Kraus & Brititzelmaier, 2012:284). Russell (2010) in Kraus & Brititzelmaier (2012:286) further discusses CSR definitions by businesses and society as opposed to the academic side and from this concludes that these attempts to better understand CSR are more practical and localized with quite a strong focus on the issue of sustainability. It is found that much of the work around this particular issue of a definition for CSR is about critiquing and evaluating those definitions which have been provided by scholars over time, with the aim to try tie it closer together and reach a better understanding.

Hack, L et al (2014) examines the evolution of CSR through its definitions over the past 60 or so years from Bowen (1950) which recognised CSR as lines of philanthropic action which has been completely dismissed by the likes of Frederick (1960) and Davis (1960). A more modern take on CSR by Carroll (1999) in Hack, L et al (2014:46) sees CSR as a competitive tool, which evidences responsible actions, with the potential to tackle issues unrelated to their products. There is a real shift seen in CSR and how people define it particularly over the past 20-30 years as interest in the area has grown significantly and as businesses have shifted from responsible actions; towards competitive, individualised responsible actions. (Hack, L et al, 2014:46).

More and more, the role of ethics is being included in defining CSR as the demand on organisations to have strong ethical values and to behave in an ethical manner increases. CSR is concerned with treating the stakeholders of the firm ethically or in a responsible manner. “Ethically or responsibly” means treating their stakeholders in a manner that is deemed acceptable in civilized societies (Kraus & Brititzelmaier, 2012:283). The field of CSR lacks a clear paradigm but this does not necessarily have to be seen as a weakness largely due to the state of emergence that the phenomenon still finds itself in.
In terms of CSR theory, it is largely seen as an evolutionary process of different phases of CSR. Frederick (1986, 1994, 1998) is a key writer on such phases off CSR and has developed it in 4 phases; CSR1, CSR2, CSR3 and CSR 4. The table below outlines the 4 phases according to Frederick.

**Table 1- Different phases of CSR evolution according to Frederick (Source: Lawrence & Weber (2011) in Kraus & Britzelmaier (2012:287)).**

<table>
<thead>
<tr>
<th>Phases of CSR</th>
<th>CSR Drivers</th>
<th>CSR Policy Instruments</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR 1-1950’s-1960’s</td>
<td>Corporate Philanthropy- balancing social pressures, managers as public-trustee stewards, acts of charity.</td>
<td>Company image and reputation, Executive conscience.</td>
</tr>
<tr>
<td>CSR 3-1980’s-1990’s</td>
<td>Corporate/Business Ethics- create an ethical culture, recognise common ethical principles</td>
<td>Religious/ethnic beliefs, human rights pressures, changes in technology, code of ethics, stakeholder negotiations</td>
</tr>
<tr>
<td>CSR 4-1990’s-2000’s</td>
<td>Corporate/Global Citizenship- stakeholder partnerships, integration of financial, social and environmental performance, identify globalisation impacts, sustainability.</td>
<td>Global economic trade/investment, high-tech communication, geopolitical shifts, ecological awareness, NGO pressures.</td>
</tr>
</tbody>
</table>

Another aspect to look at it from which has furthered the understanding of the conceptual shifts of CSR in management theory is by Carroll (1998 & 2008), in which she states that the
level of analysis has moved from the macro-societal level to the organisational level, and the ethical orientation has been made more implicit than explicit. The results of this shift means that research has become more focused on managerial and strategic issues such as the link between corporate social performance and corporate financial performance (Kraus & Brititzelmaier, 2012:287). In the present environment, society is becoming more interested and involved with organisations and as a result the following 4 different types of theory, as discussed amongst others by Garriga & Mele (2004) in Kraus & Brititzelmaier (2012) are strong starting points to which to develop your social responsibilities as they distinguish between the theories based on their respective focus on aspects of the social reality.

1. Integrative Theories – which argue that organisations need to integrate social demands as business depends on society for its continuity, growth or existence (a Stakeholder approach)
2. Ethical Theories – Assume that relationships between organisations and society are embedded with ethical values.
3. Instrumental Theories: Assume that the corporation is an instrument for the creation of wealth. Thus, social activity is only accepted if it is consistent with wealth creation.
4. Political Theories: The social power of the corporation is emphasised, specifically in its relationship with society and its responsibility in the political arena associated with this power.

To help reduce the broad and vague nature of much of CSR, it is feasible to classify most of the theories associated with CSR under one of these types of theory. The conclusion reached is that most current CSR theories are focused on four main aspects:

1. Meeting objectives that produce long-term profits
2. Using business power in a responsible way
3. Integrating social demands and
4. Contributing to a good society by doing what is ethically correct.

Secchi, D, (2007) uses this useful framework outlined by Garriga & Mele (2004) and highlights two critical points which emerge from this work. The first point relates to the distinction between theories, that it is not clear why a political theory might not also be an instrumental one. When isolating groups of theories, overlaps always occur but they have to be avoided as much as possible. The second problem refers to the strict meaning they give to
CSR that they only consider “direct literature”. (Secchi, D, 2007:348). This suggests that only theories only directly associated with social responsibility are considered.

Much of the theory surrounding CSR is about identifying potential benefits. Hillebrandt, A (2013) argues that our understanding of when and why CSR leads to positive outcomes has been greatly hampered due to a lack of integration of CSR with theories and research related to individuals perceptions, attitudes and reactions. It is important that CSR is also explored through psychological theories and perspectives. Hillebrandt, A (2013:342) suggests exploring CSR as a “perceptual phenomenon” and by integrating CSR with theories from social psychology that it can help predict individual’s reactions to CSR efforts. This is important because ultimately the success and failure of CSR actions are largely determined by the reactions of stakeholders and the wider society. This is a good example of looking beyond what Secchi, D (2007) described as the “direct literature” when discussing CSR theory.

2.3 Literature Theme 2- Organisations Stances and Approaches to Corporate Social Responsibility

In many large organisations, corporate compliance is treated as a separate function. Some treat it as part of a Legal Department or HR Department, others as part of a separate compliance group and some as part of an internal audit. (Weber, C & Gerard, J, 2014:1). What is argued and is becoming more important is that compliance needs to be at the core of corporate social responsibility. From this, it can be argued that it is also better to align CSR and governance with the overall strategy of the organisation.

Compliance can be closely linked to Corporate Governance; therefore, it is important to understand the relationship between corporate governance and CSR as this is also an important element in the type of stance/approach that organisations take towards CSR. Like most other aspects of CSR, the relationship between CSR and corporate governance is quite unclear despite several decades of research from the likes of Johnson and Greening (1999), Knox and Maklan (2004) and Jamali and Neville (2011) amongst others on this relationship. (Young, S & Thyil, V, 2014:1). Jamali et al (2008) in Young, S & Thyil, V, and (2014:1)
emphasise how academic literature has highlighted that CSR and corporate governance are strongly and intricately connected, and make an important point which is key in this particular debate that the literature has in many ways fallen short and not captured the true nature and a real understanding of this relationship. An example of the research looking at the interconnectedness of this relationship is from Arora and Dharwadkar (2011) which used a sample of 518 firms, which is a large sample so the results make it even more emphatic. The results reported strong evidence of governance mechanisms impacting on CSR practices, where good governance saw a reduction in negative CSR practices (Young & Thyil, 2014:3). The role of corporate governance can be seen as an important antecedent of organisations strategic decisions related to CSR. Work by Filatotchev & Nakajima (2014) suggests that an organisations choice of a specific CSR approach is not random, and can be dependent upon a particular set of corporate governance factors, notably, control systems and managerial incentives. To this extent, Young & Thyil (2014) have found results that are aligned with work by Porter and Kramer (2006) that approaches to CSR could be classified as strategic or responsive. Strategic actions designed to add to competitive advantage or more of a reaction to environmental factors that are seen as responsive. In the modern business environment, a combination of these are necessary when looking at how best to achieve a best practice form of CSR that benefits all of those who it is has consequences for. Another aspect to consider in aligning CSR with governance which was proposed by Mason and Simmons (2014) in Weber and Gerard (2014:40) is a stakeholder model of CSR which strongly focuses on the organisations impacts on its multiple stakeholders and addresses many of the shortcomings of treating CSR as an idea rather than a process. A potential best practice approach in to how organisations take a particular stance and approach CSR can be to look at this stakeholder model and to develop a process model as suggested by Palazzo (2008) in Weber & Gerard (2014:43) whereby those responsible for implementing CSR strategy strongly consider how they view and act with respect to key stakeholders.

Different organisations take different stances towards CSR which is reflected in how they manage such responsibilities. It is also relevant to further highlight Frederick’s phases of CSR as discussed in section 2.2 and Table 1 above. This shows how at different stages over the past 50 or so years, that many different factors have influenced how CSR is practise and thus, this is also another reason as to why organisational approaches to CSR differ and have evolved and changed over time. These stances are often determined by a whole variety of factors based around the strategy and direction of a particular organisation and what their
mission and objectives are, and also dependent upon the size of the organisation. Smaller firms can find it easier to implement CSR policies and to embrace a new form of compliance as discussed, simply because of having fewer employees but limited resources could hinder its effectiveness. Larger firms can find advantages in communication and external communications regarding CSR efforts (Weber & Gerard, 2014:44). Johnson et al (2011:134) outlines four stereotypes to illustrate the different stances that organisations may take.

Table 2- Corporate Social Responsibility Stances

<table>
<thead>
<tr>
<th></th>
<th>Leisze-faire</th>
<th>Enlightened self-interest</th>
<th>Forum for stakeholder interaction</th>
<th>Shaper of society</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rationale</strong></td>
<td>Legal compliance; make a profit, pay taxes and provide jobs</td>
<td>Sound business sense</td>
<td>Sustainability or triple bottom line</td>
<td>Social and market change</td>
</tr>
<tr>
<td><strong>Leadership</strong></td>
<td>Peripheral</td>
<td>Supportive</td>
<td>Champion</td>
<td>Visionary</td>
</tr>
<tr>
<td><strong>Management</strong></td>
<td>Middle-management responsibility</td>
<td>Systems to ensure good practice</td>
<td>Board-level issue; organisation-wide monitoring</td>
<td>Individual responsibility throughout the organisation</td>
</tr>
<tr>
<td><strong>Mode</strong></td>
<td>Defensive to outside pressures</td>
<td>Reactive to outside pressures</td>
<td>Proactive</td>
<td>Defining</td>
</tr>
<tr>
<td><strong>Stakeholder relationships</strong></td>
<td>Unilateral</td>
<td>Interactive</td>
<td>Partnership</td>
<td>Multi-organisation alliances</td>
</tr>
</tbody>
</table>

Source: www.slideshare.net

Work by Weber and Gerard (2014) is perhaps more relevant and suitable towards larger organisations looking at adopting CSR practices and policies. The suggestion here is that a proactive stance/approach is the most suitable way to move beyond the legalistic level and to create a better awareness of greater social responsibility. This will require a change or even a fine-tuning of corporate culture due to the fact that making such a change requires an adjustment in thinking about risk and involves more than a self-preservation mentality. (Weber & Gerard, 2014:33). By moving an organisations focus to this level whereby actively searching for potential issues, pre-emptive measures and continuous improvement are the norm. This represents moving from the proscriptive stance to the prescriptive one. (Weber and Gerard, 2014:42). A shift to a more proactive and ethically sensitive function is becoming more important as larger organisations influence on society continues to grow.
From a management perspective, this type of stance can bring numerous motivating factors such as evidence that firms that actively embrace CSR tend to have better financial performance (Ntim & Soobaroyen, 2013) or that firms who engage in CSR better manage risk (Jo & Na, 2012). (Weber & Gerard, 2014:43). The stance and approach to CSR taken by a company largely reflects the type of culture which exists, therefore, one of the key components in creating this proactive, pre-emptive and continuously improving approach is aligning the corporate culture. Organisational values and norms will essentially be a mirror of how it carries out its CSR activities and the type of CSR standards that will be created within the organisation.

2.4 Literature Theme 3- The Role of Leadership

Weber and Gerard (2014) also noted the key role of management in creating the stances towards CSR as discussed in section 2.3. Communication was the essential element in ensuring such an effective shift and alignment of corporate culture. The role of strong leadership also becomes extremely important. This is a fundamental issue at the core of the CSR debate. Most of the conceptualisations of CSR are closely linked to corporate actions. While this is true, it is the individuals within an organisation that create, implement, sustain or avoid such policies and actions. (Jones Christensen, L et al 2014:165). When looking at different organisations and their adoption of CSR practices and policies, it will be vital to understand the people who are driving such actions, as their make-up will likely be reflective of the approach. The key issues that emerge from the research by Jones Christensen, L et al (2014) on CSR and Leadership further support the trend that has emerged whereby the vagueness and lack of a universally accepted form of CSR has led to the need for further research to address forms of CSR and investigate new forms of leadership. It notes that scholars often embrace either an instrumental or an altruistic form of CSR and the different types of leadership. Those who take the instrumental view define CSR by its costs and impact on organisational financial performance. This view is tied closely to an approach to CSR which is very much strategic in nature. The altruistic view sees CSR as actions taken by the organisation to advance or be part of the promotion of social good and development, beyond immediate interests and to the wider society and wider group of shareholders. This approach
argues against incorporating CSR into overall business strategy as it undermines the true potential value of CSR.

Leaders with strong ethical values are individuals likely to encourage CSR practices by communicating ethical standards, encouraging ethical conduct, modelling ethical behaviour and opposing unethical conduct. (Yukl, 2001 in Jones Christensen, L et al, 2014:172). This is more and more becoming the type of approach that is most effective and combining this with a proactive approach discussed by Weber and Gerard, 2014 seems to be an appropriate way in which individuals within an organisation may approach CSR. Responsible leadership (RL) is also an important trait required by these managers and senior figures when it comes to CSR. Pless, N et al (2012) discuss how various RL orientations result in a difference in how people engage with CSR. They outline 4 different orientations; Traditional Economist, Opportunity Seeker, Integrator, Idealist. (Pless, N et al, 2012:60). The integrative leader fits with what has been discussed in terms of suitable leadership style and also in above sections on the most suitable approach in the modern environment, that is, pursuing a proactive approach that goes beyond social responsiveness or economic profitability, an integration of social and environmental issues into strategic business operations.

It is also important to consider recent work on “trait” theory and by personality researchers to give a different avenue for CSR scholars when investigating the relationship between CSR and the impact of individuals, in this case, individual differences. A good example in this case, found that leaders with “Brightside” traits (extraversion, conscientiousness agreeableness etc.) have both positive and negative effects on organisational behaviours. (Jones Christensen, L et al (2014:168). In the case of a strongly conscientious leader, they may often demonstrate higher levels of integrity, leading to more firm-level CSR, and these leaders may be more mindful or considerate of others and as a result are more unlikely to make strategic decisions against the consensus opinion which may lead to behaviours that are not aligned with the firm-level CSR. It was found that leaders with more “darker “ traits such as being narcissistic are more likely to encourage bolder and more aggressive actions highlighting their vision and leadership within the firm will often lead to improved performance of the firm. (Chatterjee & Hambrick, 2007 in Jones Christensen, L et al, 2014:168). Such findings really illustrate the multi-dimensional nature of the elements of leadership and its subsequent relationship with CSR.
Another effective form of leadership to be considered is that of servant leadership which was first developed by Greenleaf (1970) which is a form of leadership that combines motivation with a need to serve; it is a type of leadership that is focused on developing and empowering people. Servant leadership must be recognised as important in driving CSR because while it has elements of other forms of leadership, such as a moral component, it is more different than it is similar. Servant leadership can be a powerful mechanism to explain the increasing occurrence of continuing CSR actions even when financial profitability does not occur. The leadership literature provides a rich set of explanatory mechanisms for individual leader effects and CSR offers a focused and specific context in which to further explore leader impacts. (Jones Christensen, L et al, 2014:175).

Research carried out by Du, S et al (2013) focused on the two types of leadership style firstly identified by Burns (1978) and looked at their effects on CSR. Through a large scale field study of managers, it found that firms with more of a transformational leadership style are more likely to engage in institutional CSR practices, and that transactional leadership styles are not associated with such practices. However, the research also found that transactional leadership enhances, whereas transformational leadership diminishes, the positive relationship between institutional CSR practices and organizational outcomes. Institutional CSR practices refer to organisations activities in the community and environment domains. (Du, S et al, 2013:157). Work by the likes of Robertson & Barling (2012) and Waldman et al (2006) has bridged an important gap in the leadership literature related to behavioural theory, and this work draws upon the transformational type of leadership which can also be described as a behavioural theory of leadership, to better explain CSR behaviour. This suggests that transformational leaders “raise followers” aspirations and also activate higher values that identify with the values of the leader, enjoy their work more and work to perform beyond simple transactions and base expectations. (Avolio et al, 2009:428 in Jones Christensen, L et al, 2014:169).

2.5 Literature Theme 4- CSR Issues, Practices, Policies and Standards

CSR is largely seen as having started as a widely charitable activity. It is not only now a responsibility but has become a fundamental business practice as CSR programmes have direct impact on the economic, social and environmental sectors and can be used as a tool for
developing positive relationships with investors, employees and customers. (Kulkarni, M, 2015:18). Social and environmental concerns, as well as cooperation with stakeholders which is also linked to the concept of sustainable development are some of the key aspects of what corporate social responsibility entails and are becoming more and more part of the mission statements of many companies. (Gawel, A, 2014:20). This study also highlights the importance of understanding how the influence of the different stakeholders and the role that this can play in the direction or type of CSR practices and policies that result as they may be driven more towards a particular set of stakeholders. Creating and maintaining strong relationships with stakeholders becomes an important dimension for corporate social responsibility. (Gawel, A, 2014: 28).

As noted, concerns about corporate issues such as firm diversity, environmental concerns, treatment of employees, and financial transparency among many others are increasingly interesting stakeholders of all kinds. CSR reporting and the want for recognised standards on an international scale are on the rise for organisations. (Christensen, L et al, 2014:164). This further highlights the broad and complex nature of CSR. It is important for organisations to effectively implement their CSR strategies and establish a strong understanding of the CSR standards and norms within that organisation. Benefits of performing such CSR functions include:

- Gaining consumers
- Increased long run profitability
- Ability to attract better managerial capacity
- Survival of the company
- Greater job satisfaction among workers, executives
- Strengthening of the social and economic system in which the corporation functions
- Enhanced goodwill and reputation.

(Chitakornkijsil, P, 2012:310).

This is further supported by Kulkarni, M (2015) who notes that CSR initiatives support and allow for positive engagement in the community, that well defined CSR practices and policies can allow companies to harness and also channel their core competencies and develop effective business models. That incorporating mandatory CSR can provide a better understanding and facilitate longer term strategies for addressing key social, environmental and economic issues that the company faces and it is also a tool for developing stronger and
new partnerships with NGO’s, Governments, other companies, academic institutions etc. A strong practical example to better understand CSR practices and policies is to look at the work by Kulkarni, M (2015) which discusses the implementation of a mandatory provision related to CSR in India in the recently enacted Companies Act in 2013. This is important because India was the first country to legally mandate CSR. (Kulkarni, M, 2015:18). The Act outlined a list of CSR activities which may be included in their CSR policy and it includes the following activities relating to:

- Promotion of education, including special education and employment enhancing vocation skills
- Promotion of gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes and improving general facilities for senior citizens
- Environmental sustainability, ecological balance, animal welfare and conservation of natural resources
- Protection of national heritage, art and culture
- Contributions to the Prime Ministers National Relief Fund or any other fund set up by the government for socio-economic development. (Kulkarni, M, 2015:19).

Chitakornkijsil, P (2012) considers CSR activities in depth and discusses the relevance of many others beyond what may be considered the key or most well-known CSR activities listed above. In this, the key point is that companies need to anticipate social issues and work actively to prevent them from occurring, that they should try to measure the cost of social programs and the return on social program investments, they should report CSR progress to all involved stakeholders and they should compare themselves with industry norms. (Please see Appendix 1 for full list of opportunities available to companies to involve, protect and improve the welfare of their stakeholders and the wider society.)

The examples of CSR activities above that companies look to integrate into their CSR strategy and business are examples not only for companies in India, but are an example of the vast amount of dynamic and important activities that CSR can entail and that companies across the world are now engaging more and more in developing policies and practices within
the company to be part of such activities. It highlights the change and growth in activities over time to what now exists in the modern day business environment.

A key issue around the introduction of a CSR strategy is based around the benefits it can bring, if any at all. Maruffi, B et al (2014) highlights the Continuous Improvement Process as an important consideration for looking to develop CSR standards, practices and policies that will be beneficial. Continuous improvement is defined as a measurement process that facilitates and enables organisational change and dramatic performance improvement through use of best practices, customer focus and external value added perspectives (Maruffi, B, et al, 2014:2). Adapting a CSR continuous improvement framework can provide a strong base for organisations to positively engage with CSR activities and implement an effective CSR strategy and it is a process of 6 phases:

1. Scanning
2. Monitoring
3. Forecasting
4. Assessing
5. Targeting
6. Remediating

(Maruffi, B et al, 2014:3).

(Please see Appendix 2 for description of each phase).

This process can ensure that an organisation develops a true understanding of the CSR strategy it is trying to implement, to effectively implement it and for all involved to be actively engaged in it and for it be beneficial to all. When looking to implement continuous improvement in relation to an organisation's CSR strategy it is also important to consider the impact of management, and in particular, leadership effects and motivation by managers in getting employees to engage in CSR and a continuous improvement CSR strategy. Many continuous improvement initiatives fail because management is unsuccessful in motivating the employees to actively participate in the process. (Swartling, D & Poksinska, B, 2013:81).

This is very important to consider when looking at continuous improvement for CSR as management introduces almost all improvement initiatives and it is relevant to relate this to
sections 2.3 and 2.4 which highlights the role of management in the overall process of a company’s CSR activities. The research found 8 mechanisms by which to create motivation for continuous improvement work, and like all areas of business, can be applied to creating motivation and engagement from employees and other stakeholders when looking at a continuous improvement framework for a CSR strategy. Five of the mechanisms found were based around respect for people and were made up of:

1. Trust
2. Meaningfulness in the improvement work
3. View employees as individuals and build relationships
4. Problem based training and education
5. Increased authority and responsibility

The other three mechanisms for motivation stem from the actual system itself and are:

1. Communication
2. Visualisation

A journal article by Fernando, S and Lawrence, S (2014) links the integration of theory, and theoretical frameworks, notably integrating Legitimacy Theory, Stakeholder Theory and Institutional theory for explaining the CSR practices of organisations. The belief is that using these theories individually is inadequate to explain organisational behaviours of CSR practices. The idea of integrating these three theories allows for a convergent of key elements of all three theories to provide a fuller and deeper understanding of the motivation behind such practices. The three theories have similarities and are interrelated; they are not competing but complementary. (Fernando & Lawrence, 2014:150).

Legitimacy Theory
Legitimacy theory emphasises that organisations continually attempt to ensure that they are perceived as functioning within the bond and norms of the society in which they operate. (Deegan, 2009 in Fernando & Lawrence, 2014:152). It implies that a social contract exists between the organisation and its respective societies. One of the ways to link this theory to CSR is to look at adopting CSR activities and CSR reporting. In this way organisations use CSR activities to retain, gain or regain legitimacy.
**Stakeholder Theory**

Stakeholder theory is concerned with the relationship between the organisation and its stakeholders, and in particular, the need for an organisation to meet the multiple expectations of various stakeholder groups. Its connection to CSR is largely based on Accountability to the stakeholders and the disclosure of information is the key activity to ensure this, information that is financial and regulated but also non-financial or unregulated information. (Fernando & Lawrence, 2014:161).

**Institutional Theory**

Institutional Theory looks at organisational forms and explains the reasons for having homogeneous characteristics or forms in organisations which are within a same “organisational field”. (DiMaggio & Powell, 1983 in Fernando & Lawrence, 2014:162). This theory can link CSR practices to the values and norms of society in which the organisation operates.

The convergence of these three theories into a theoretical framework can offer a more insightful theoretical perspective on CSR practices as they consider convergent features of each of the three theories.

**Best Practice and Standards of Corporate Social Responsibility**

The current literature on CSR provides very little in the way of extensive work in to a best practice form of CSR, further showing the broad and complex nature of the business area. While much of the different areas of the CSR literature have identified the steps companies are taking, the increased knowledge and awareness of the area etc. There has also been the suggestion that the CSR literature shows how widespread utilisation of best practices by a large number of competing institutions eliminates their competitive advantage. (Margolis & Walsh, 2003 in Prior & Argandona, 2009:254). It becomes clear that this phenomenon is still growing and moving in a direction to which there is yet not defined codes, standards or accepted practices and it is very possible that there will never be, that the broad nature of CSR means that it will be a constantly evolving and developmental business area which many businesses must take on as a personal journey. The key issue for best practice is that it
appears that the best way to develop best practice CSR is not to look at CSR as a whole globally, but to develop best practices that are most suited to the organisation itself, or suggested industry best practices. The role of industry/type of business is a critical factor in determining an organisations CSR approach. An example of this can be seen through an article by Prior & Argandona (2009) which discusses the best practices of CSR that have developed in three emerging economies for organisations in the financial industry. The research aim was to find best practices in business models used by financial institutions that have recently been successful in developing socially orientated and financially sound microfinance initiatives. It found in this environment, the development of low cost products, development of low cost alternative distribution networks, the development of credit scoring and the optimisation of the impact of remittances, and achieving synergies and economies of scale were all ways in which a best practice approach could be applied that would have positive impact on the CSR of the organisations in the financial industry.

2.6 Literature Theme 5- Corporate Social Responsibility in the International Context

Some companies have built and implemented comprehensive CSR systems while others have only introduced single CSR elements such as discussed in section 2.5. (Maruffi, B, et al 2014:1). A key point to understand and what supports a lot of the trends seen in other sections of the literature review is a point made by Fernando, S & Lawrence, S (2014), that organisations, regardless of their geographical location or their status, are increasingly adopting CSR practices but no commonly agreed theoretical perspective exists in explaining corporate behaviour in relation to CSR practices. This shows that CSR is important across the world but that strong variation in approaches exists. Further to this, an article by Dura and Ghicajanu (2012) looks at CSR internationally in terms of the crucial role that global and multinational companies are playing and will continue to play in supporting and developing responsible corporate behaviour from the aspects of the environment and society within the framework of globalisation. The results from the polls conducted found that most of those polled expected to increase their activities in the field of CSR and that there is a general sense
of optimism regarding the strategic importance of CSR now for businesses dealing with
global challenges. It also found that budget allocation to CSR is quite optimistic with 84% of
those polled expecting that these budgets will remain the same or increase in the coming
years. (Dura & Ghicajanu, 2012:93). This overview on the state of CSR internationally is
important because it proves the increasing awareness of CSR globally and within
international companies but also shows how it is increasingly becoming one of the main
priorities on the agendas of such organisations.

Tang, L et al (2015) highlights that when looking at CSR in the international context that
most of the comparative studies of CSR adopt a political-economic, cultural or several
institutional approaches or a combination of them. Notably, the economic condition of a
country is another important determinant of a companies CSR practices and that most
researchers agree that the level of economic development can be positively correlated with
CSR and can offer different explanations for this relationship. (Tang, L et al, 2015:208).

Clearly, an outstanding reason as to why CSR may differ globally is because of cultural
differences and dimensions which shape the ways in which businesses operate and conduct
their activities in different parts of the world. A study by Hackert, A et al (2012) provides the
literature with a better understanding of such a reason through looking at CSR in the context
of social, economic and environmental policies, practices and results to better understand the
what, why and how. An international perspective has evolved as several studies analyse and
incorporate cultural differences regarding CSR and research focusing on its international
aspect examines how CSR might affect company performance and perceptions, explaining its
importance in management decisions and business strategy. (Hackert, A et al, 2012:33). The
next step that then becomes very important for global companies operating across the world
is to examine CSR within the global supply chain to determine any differences which may
help to explain the CSR process. For example, an organisations decision about where to
manufacture its product could then include the added dimension of CSR. The key point to
understand is that what might be considered the cultural norm may conflict with a particular
companies values and its approach to CSR. (Hackert et al, 2012:34). The study of cultural
differences and its impact on the role of international CSR should be closely tied to the
framework developed by Geert Hofstede, which has been and still remains the focus of much
of the related studies. This framework is a set of culture dimension measures that can help to
better explain differences in attitudes and social practices across the world. The indices
developed and used are: Power Distance, Individualism, Masculinity, Uncertainty Avoidance
and Long-Term Orientation. (Hackert et al, 2012:34). Flynn and Sladin (2006) and Lagrosen (2004) are 2 prime examples of research on cultural differences, both using Hofstede’s indices to explain quality and quality control. Both studies found that cultural difference were relevant. (Hackert, A et al, 2012:34). It is important to note that the Hofstede paradigm is applied to many aspects of business and is not solely related to CSR in the international context.

It is also important to consider the influence of industry as a key factor in influencing organisations CSR approaches and not only the macro-level determinants in the international context. O’Connor and Shumate (2010) looked at CSR communication in U.S companies and found differences in the CSR communication of companies from different positions in the value chains. (Tang, L et al, 2015:209). For example, companies in heavier industry like chemicals and mining tend to emphasise their responsibilities towards the employees and the environment. Those in industry that is closer tied to the consumer tends to be more philanthropic in its approach and looks at issues like education.

CSR is in constant discourse and an important element to consider with CSR is the expression of an organisations CSR strategy and activities through the media, online and the company website. This is now a huge opportunity to promote and demonstrate CSR for an organisation to all stakeholders and the public at large. Tang, L et al, (2015) provides effective research to further the understanding of how approaches to CSR differ internationally by examining differences in CSR themes and practices of organisations from the USA and then from China through communication of CSR from corporate websites. The use of these two countries is appropriate to really analyse CSR and the communication of CSR in the international context because they are the first and second largest economies in the world and are two countries with distinctive political systems, levels of economic development and cultures. (Tang, L et al, 2015:208). The results of this study were very interesting because they were first released in 2008 but were updated in 2012 and showed that the differences between both in 2008 had greatly diminished when updated in 2012. Results in 2008 found that the U.S was more standardized and comprehensive in its communication of CSR, this would be expected. All 50 U.S companies in the sample offered substantial discussion and information of CSR on their corporate websites, while only 23 of the Chinese companies did at the time of data collection The Chinese companies showed different and distinctive approaches across different industries when researched in 2008.
Tang, L et al (2015) found three distinctive approaches from Chinese organisations in discussing CSR: CSR as ad hoc philanthropy, CSR as strategic philanthropy and CSR as ethical business conduct. This is in comparison to the U.S which adopted a uniform approach and a high level of standardisation. Updated data from 2012 found that the Chinese companies had adopted a more homogenous and similar approach in CSR communication to their counterparts in the U.S. (Tang, L et al, 2015:220). This is an important part of the literature for the research, as expectations would be to find different approaches across different industries but the impacts of the likes of CSR reporting, institutionalisation and standardisation has contributed to such a convergence in approaches and practices internationally.

2.7 Literature Theme 6- Corporate Social Responsibility in Ireland

The literature on CSR within the context of Ireland and Irish companies is quite limited. A study by Boluk, K (2013) looks at how the use of CSR by managers of hotels under the Fair Hotel Ireland scheme (a type of CSR initiative). It shows the use of CSR being used as a positive tool for development within the Irish context. The article is important in that it highlights the significance of the economic environment at present and in recent times in Ireland being an essential part of the attempts to create CSR strategies and participation. This is done through combining the use of the “smart economy” while promoting high quality environment, improved energy security and promoting social cohesion. (Boluk, K, 2013:50). The results found that there was an increase in business due to becoming a Fair Hotel and as a consequence of CSR. However managers noticed no difference in employee satisfaction.

A study of barriers and opportunities created through CSR focused on SME organisations but also included a few large firms, to which, Sweeney, L (2007) identifies a lack of attention to and discussion of CSR in Ireland despite the great momentum that the topic has gathered over the past number of years. In line with CSR literature, the research found a variety of definitions and views towards CSR by the respondents interviewed, although most made
reference to the responsibility to a variety of stakeholders. The Irish companies also regard CSR as being about conducting business in a responsible manner and there was particular reference to contributing to the community. (Sweeney, L, 2007:520). Another key finding was that relationships with stakeholders in SME’s are more easily developed and maintained than larger organisations, this is to be expected but should not be assumed that larger firms cannot develop strong relationships with their stakeholders. It is also interesting that it was found that both groups of firms, SME’s and large, had difficulties with the term CSR. Smaller firms questioned the corporate element of the term, suggesting that it presumes a corporation of a certain size. Larger firms felt the social element of the term unrealistically confined CSR to the social responsibilities of the firm. (Sweeney, L, 2007:520). It was also noted the correlation between size of the firm and the variety and diversity of CSR activities. Looking further in to larger Irish organisations will be important to better understand the extent to which this is evident. This paper helps to fill a gap in the literature in relation to CSR in Ireland and can defiantly be further filled and complemented by research that develops these issues with a focus on larger organisations that have more influence within society.

In a book on CSR across Europe, O’Higgins, E (2005) makes reference to the impact of the geographical location of Ireland as being important when looking at CSR in the country. She notes that Ireland stands between a crossroads between North America and Europe and that some of the attitudes towards ethics, economic activity and the role of business in society are a unique combination of both approaches. (O’Higgins, E, 2005:67).

2.8 Literature Conclusion

This literature review has been provided in a way to outline the key themes and issues that have emerged in the very broad and contested area of corporate social responsibility. Throughout each section we saw several issues and ideas overlap but it was all designed to create a list of issues in which to research in depth with Irish companies to gain a better understanding of CSR in Ireland and the approach to it by significant Irish companies in terms of adopting CSR strategies and practices. The review began as broad as possible and was tied in more and more before getting to CSR in Ireland which is the primary focus of the research and in which there is clear need for further research.
3. Methodology

3.1 Methodology Introduction

This section of the proposal will provide an in depth outline and discussion of how I intend to carry out the research on approaches to Corporate Social Responsibility in Irish companies. Firstly, there will be discussion of the Research Design, notably this section will list out the companies I intend to get access to. This will be followed by looking at the data collection instruments and analysis procedures intended for the research and finally, the section will consider any ethical issues and potential problems that may arise in the research. The section will be developed in line with the concept of Saunders research “onion”.

Image 1- The Research “Onion”


3.2 Research Design

3.2.1 Research Philosophy

This research that I will embark upon will involve the development of knowledge in the area of Corporate Social Responsibility and all of the elements that combine to make it what it is,
primarily those themes identified in the literature review by looking to develop a deep understanding of how a variety of companies in Ireland approach such issues, issues which are central in the type of CSR strategy which ultimately develops. The philosophical approach that will be undertaken during this research first of all will be Subjective. Subjectivism asserts that social phenomena are created from the perceptions and consequent actions of social actors. (Saunders, M, 2012:132). CSR is clearly a process and a social phenomenon that is in a constant state of development and revision. As the researcher, it is my job to understand and learn about the subjective reality of why CSR exists, what are the motives that drive people and organisations to engage in the activities related to it that they engage in. In terms of Epistemology, the approach taken will be that of Interpretivism. The objective is here will be to enter the world of the research subjects (Irish Companies) and understand their world, i.e. their approaches to CSR, from their point of view in order to get the results I desire. According to Saunders, M (2012), this approach requires the researcher to adopt an empathetic stance. By providing each of my respondents the full and accurate information on everything related to my research from the initial contact to the last contact will help create trust and allow me to achieve this stance, to identify and relate to the thoughts and attitudes of those responding to my questions on CSR.

3.2.2 Research Approach

My approach to this research will be Inductive. The purpose of this research is to collect data to better understand the phenomenon that is corporate social responsibility, specifically, within the Irish business context. The data collected will be used to identify themes, patterns and hopefully create a conceptual framework to which can further add to the literature and be used for subsequent testing. Through the data collection, the aim is to develop a better understanding of how the companies researched are approaching CSR in Ireland. In this way, the theory would follow the data. This approach also makes it more suitable to use a smaller sample size, which is more suitable giving the time constraints for this research.

3.2.3 Research Strategy

The first part of the research strategy is to identify the use of Qualitative methods to collect the data. The qualitative method is associated with the interpretive philosophy, as the researcher I am seeking to make sense of how the CSR phenomenon is being addressed. It
also complements the inductive approach of seeking to develop a richer theoretical perspective that already exists in the literature. (Saunders, M, 2012:163). The Qualitative approach allows the researcher to study meanings and relationships that exist but its success is dependent on both gaining physical access to the appropriate people in the companies I wish to research and once in, building a strong and trusting rapport that will ensure gaining access to the data I need, which may be of some difficulty. The most appropriate strategy to achieve my research objectives in the most coherent way possible is to adopt a Case Study strategy. This approach will allow me to explore and get a rich understanding of the CSR phenomenon within a number of real life contexts, so it is a multiple cases strategy not just a single case. Given the time constraints of the dissertation, the strategy will be cross-sectional, that is the study of a particular phenomenon (CSR) at a particular time (Saunders, M, 2012:190), in this research, case studies based on interviews conducted over a short period of time. As the researcher I must ensure that each interview I conduct avoids error and bias on my part. I must also account for the possibility of participant error or bias as much as possible, although this is something largely out of my control. The problem of bias may be a particular issue given the nature of CSR, as in many cases, organisations look to discuss the positives and portray the company in the best way possible, being aware of this from the outset means that I can focus my questions in on asking how and why, providing challenging questions is essential and not to let the respondents just recite simple and good information on their CSR but to fully engage with it.

3.2.4 Sampling - Selecting Respondents

Keeping in line with the argument that there exists an industry effect with regards CSR activities (Griffin and Mahon, (1997) in Sweeney, L (2007)) the sample used will be of Irish organisations spanning a wide variety of industries. Initially, the idea was to look at a sample size of 5-7 but after much discussion and thought it became apparent that the best form of action giving the purpose and time constraints of this research, the number of companies used was 3. The reasons for such an approach is that it will provide a better understanding of the key themes of CSR and how they are approached by different companies in different industries where different issues are more relevant. In this case, it is hoped to find some
similar trends across the companies, but also to understand deeply the reasons for differences in approaches to CSR.

The following list is the companies that I highlighted as suitable samples for my research. Attempts were made at contacting most of the companies listed below before finding the most suitable ones for the research. In some cases, my proposal was declined for reasons including the company was currently too busy to accommodate me or the companies CSR was not yet developed enough to provide the necessary data and results I was seeking. The three Irish companies that I got access to and used for this research were Three Ireland, daa plc and Glanbia plc. The sampling strategy is purposive/judgemental sampling.

1. Three Ireland
2. Guinness (Diageo)
3. Glanbia plc
4. Paddy Power
5. Dublin Airport Authority
6. Aer Lingus
7. Perrigo (Elan)
8. The Irish Times
9. Kerry Group
10. Ryanair
11. AIB
12. Dunnes Stores
13. Boylesports
14. RTE
15. Irish Ferries
16. AN Post
17. TV3
18. VHI Healthcare
19. Eircom
20. O’Briens Irish Sandwich Bars

Having 20 companies listed gives a strengthened position of obtaining the appropriate amount of data I require and it also allows me reach a position of data saturation should I feel it appropriate.


### 3.3 Data Collection Instruments

Data was collected through the use of interviews with the most suitable individuals in each organisation researched. Access to the desired people was successfully attained.

I designed a set of interview questions/topics that are based around the themes discussed in the literature review. The best way to do this will be through the use of Semi-Structured interviews, consisting of 18 questions divided into the key themes and each question will be asked to the respondent, they will be encouraged to answer the question to the best of their ability but also given the freedom to openly discuss and elaborate as much as possible. This could involve the likes of talking in depth about a current CSR initiative in the company for example. This structure allows me to cover the issues I require but also to allow for a flow of conversation when discussing each approach to CSR, which will vary from industry to industry and company to company. A structured interview would not allow for this variation and open discussion which is very important and a completely unstructured interview would be too informal and may result in not getting answers to some of the key issues I require. I need to be in a position whereby my approach has an element of formality and discipline to it to ensure each interview is conducted in the same manner. The use of Open, Closed and Probing questions is used to best collect the data.

I feel the interview approach is very suitable because it allows the respondents to portray their company and also can benefit them by reflecting on where they currently stand and how they may want to change. The carrying out of these interviews was done face to face, at the company’s location. This was the most effective approach and was applied in every case.

There are a host of practical issues to be considered in this research process. Data quality issues must be recognised and will be significantly influenced by my preparation and overall conduct for each interview. Interviewee bias and generalisability are also important issues to consider. Also, there are practical issues in terms of access, location, cost and overall interview management. However, I feel confident that I have enough samples and also that they will be willing to discuss the issue of CSR to overcome such potential issues because it
is an area of modern business now that organisations are actively looking to promote and to be recognised for.

3.4 Data Analysis Procedures

All interviews were audio recorded and a full report of the answers written up following each interview. Again, the data analysis used the Inductive approach to explore the themes and issues emerging from the data collection. My intention was always to analyse my data as I collect it, so company to company and not wait until all data is collected. There was further analysis at this point also. The audio recordings and reports are the central part of my analysis. This is important for analysis of how the interviewee said things and made particular points. Data sampling was used, i.e. only transcribing the sections of the audio recordings most crucial to the research. This allowed me to compile detailed reports of each interview focused on the key areas to which I have outlined for the research, this allows me to provide the best analysis of the three companies possible and reach effective conclusions.

The use of diaries, folders for each company, summary reports and research notebooks were all used to make this process more organised and subsequently easier to manage. This organised and structured approach will greatly aid the unitising of my data and easily categorise all my data and arrange it appropriately.

The following is a step by step overview of the primary research process from preparation to data analysis:

1. Write up of interview questions and forwarded on to respondents to ensure they are comfortable with the structure and topics.
2. Extensive preparation and practising to be competent in carrying out the interview.
3. Conduct the interview with respondents and record through an audio recording app.
4. On completion of each interview, listen over the recording and type it up in a data sampling report.
5. Repeat this process with each of the three interviews until all data has been collected, organised, reviewed and a full report written up. (The coding and write up of results became easier to manage and complete having worked like this. Categories and themes had been established and well understood).
6. Write up of results of all data in Data Analysis/Findings section (section 4) using the reports to produce a formalised and detailed reporting of the appropriate data from all respondents.

7. Using the results and also reference to the literature review the final step was to provide an in-depth discussion of the key points that emerged and look to draw conclusions on approaches to CSR in Ireland.

3.5 Research Ethics

Ethics refers to the standards of behaviour that guide your conduct in relation to the rights of those who become the subject of your work, or are affected by it (Saunders, M et al, 2012:226). Bryman and Bell (2011) note 4 main areas of ethical principles as outlined by Diener and Crandall (1978):

1. Whether there is harm to participants
2. Whether there is a lack of informed consent
3. Whether there is an invasion of privacy
4. Whether deception is involved.

From start to finish in the every aspect of the research process I used these principles with regards every aspect of the three companies researched and all other companies which were contacted as well. By ensuring that the answer to these was always “no” I was able to adequately carry out all of my work and build a trust with all respondents and to which they all responded strongly and worked with me very well.

Ethical concerns are an important part of my research as I will be researching within a variety of industries to which there a whole host of dynamic and complex issues. As the researcher, I will need to be aware of and adhere to the code of ethics of each organisation fully and also to be aware of how closely ethical issues and dilemmas are related to corporate social responsibility. To help throughout the entire research process I will adopt the 8 steps to sound ethical decision making outlined by Trevino and Nelson (2011).
1. Gather the Facts
2. Define the ethical Issue
3. Identify affected parties
4. Identify the consequences
5. Identify the obligations
6. Consider your character and integrity
7. Think creatively about potential actions
8. Check your gut

An example of one of the key ethical issues that I had to manage would have been the use of the information which was collected. I made it very clear in my initial contact what the information will be used for and who will access it and reiterated this again during the actual interview. It was important as each respondent was cautious of this and needed clarification and assurances on why and how the information they provided will be used for.

3.6 Limitations of Methodology
I was confident throughout that I was always well prepared and certain that I would do everything from my end to the best of my ability. My biggest concern had to be in the factors which I cannot fully control. These are primarily access to the companies I want and the people I want. This is a potential problem even more so than other cases because CSR is not a wholly recognised concept and many organisations don’t have CSR departments, or only newly created departments for CSR unlike HR or Finance etc. It is also important to remember that some organisations may be unwilling to discuss this particular topic or more so that certain elements of what the research is trying to find may not want to be discussed by the respondents. For example, some questions may not be relevant to that companies CSR simply because they focus on other issues. This may be particularly relevant when seeking to get information with regards specifics elements of CSR strategies, asking questions such as the why, who and how etc. However, it was felt that the cases used in the research were the ones who showed a strong interest in wanting to answer these questions as the research is also
designed to allow companies show work that they are doing in a positive manner which can only be beneficial to them as a whole. The growing importance of this issue gave me confidence that I would find the right people who want to discuss this topic with me and highlight what their company is doing. I am also confident in my organisation, personality and understanding of practical and ethical issues that I will not be a limitation to the process.
4. DATA ANALYSIS/FINDINGS

This paper presents results based on three interviews conducted in three Irish organisations spanning different industries for the purposes of this research. The three cases provided answers, opinion and insight into 18 questions which were posed to them in a relatively open-ended interview in which the questions were based around getting a better understanding of their approach to Corporate Social Responsibility and what are the key factors in driving this approach. It was also used to gain a better understanding of a variety of general concepts that emerge as key issues in the CSR literature.

The three cases used in the study represent:

1. **Glanbia plc**: A leading performance nutrition and ingredients group. The company employs over 5,800 people in 34 countries and its products are sold or distributed in over 130 countries worldwide. Glanbia has leading market positions in Performance Nutrition, Cheese Dairy Ingredients, Speciality Non-Dairy ingredients and Vitamin and Mineral Premixes.

2. **daa plc**: An airport management company with around 2,600 employees. The DAA’s principal activities include airport management and development, domestic and international airport retail management and airport investment. Domestic operations include the running of Dublin and Cork Airports.

3. **Three Ireland**: A Telecommunications and Internet Service provider operating in Ireland and is a subsidiary of CK Hutchison Holdings. As of March 2015, Three had a 35% market share and over two million customers. Three employs over 1,400 people throughout Ireland and is heavily invested in significant sponsorship deals including big Irish festivals, the largest indoor music arena in Ireland, the 3Arena and also sponsors the Irish Football and Rugby teams.

As noted, the collection of data to produce the following results was done through one single in depth interview with a respondent from each of the cases in this research. In each case the same set of questions was used and they were asked in the same manner to ensure the whole process is reliable and valid. The results of the data collection presented below are broken down similar to the layout of the literature review as this is the intention in order to get the answers sought. The three respondents were the most appropriate people in their company to
discuss their companies CSR and CSR as a whole. *(Please see Appendix 3 for interview question sheet as used for all 3 cases.)*

### Table 3- Respondents at Case Organisations

<table>
<thead>
<tr>
<th>Company</th>
<th>Respondent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Glanbia plc</td>
<td>Geraldine Kearney- Director of Group Sustainability/CSR</td>
</tr>
<tr>
<td>daa plc</td>
<td>Mary Kerins- Head of Health and Safety, Sustainability and Environment Department</td>
</tr>
<tr>
<td>Three Ireland</td>
<td>Jill Johnstone- CSR Manager</td>
</tr>
</tbody>
</table>

#### 4.1 Definitions and Theories of Corporate Social Responsibility

##### 4.1.1 How would you best define CSR and is this reflective of the company definition?

At Glanbia, the current position of the respondent is relatively new over the past few months and so how CSR is viewed is largely reflective of the company as they seek to develop their approach to CSR. It was noted that CSR would have previously worked within the business operations and that CSR was first created as a broad function in the early 2000’s. In more recent years sustainability as a strategic management discipline has been adopted by some of the Glanbia Business Units, paving the way for the current Group approach to Sustainability and CSR. Today, CSR is seen as much more relevant and the word “responsible” was used on several occasions in reference to how Glanbia manages the business, engages with employees and its customers that it is all done in an ethical and responsible way whilst respecting the environment and communities in which we live. There was a link to responsible business and
responsible CSR as being necessary to create trust and enhance reputation which is vital for getting customers and consumers to work with them in today’s business. The perspective at daa looks more towards the term sustainability in its definition as it better reflects the kind of activities that they are engaging in. CSR is about finding a balance between the economic, environment and social aspects of their business to ensure that you don’t move too much in any one direction, it is about optimising contributions equally across all of these areas.

The respondent at Three refers to the issue of too many broad definitions that have been seen and applied over the years. For this company, the CSR manager likes to apply the CSR definition as defined by the European Commission which she felt sums it up accurately. “CSR is a concept whereby enterprises integrate social and environmental concerns in to their mainstream business operations on a voluntary basis.”

4.1.2- Is Sustainability an important element of how the company defines and approaches CSR and what are the policies for improved sustainability in your company based around?

For Glanbia, sustainability is “at the core of our model”. Sustainability has always been in the company’s thinking but it is only recently that it has been positioned as a formal function in the company and managed in a more formal manner. The respondent notes sustainability as coming from deep in the history of the company back to when it was a co-op. The prime example at Glanbia is reference to the Index Fixed Milk Price Scheme which guarantees prices with customers on one side but also with the farmer for a period of 2-3 years ensuring a sustainable and secure livelihood for the farmer and also ensuring a secure supply to the customer and consumer. In this particular industry it is highlighted the importance of a “strong and transparent” supply chain and this means that sustainability activities are of vital importance to the success and growth of the company.

Sustainability is inherent for daa, in how they define CSR and in the activities they engage in given the nature of their operation and industry where there is a large emphasis on physical activity. It was noted that because of this they are very different to the like of banks or other similar industries. With such emphasis on the physical environment, a lot of environmental impacts exist and emerge meaning that it is the critical issue to deal with. There three key sustainability areas of concern are Energy, Waste and Water and with this the company has
its own sustainability policy which is published every year. It was also noted that it is a “journey” towards constantly improving sustainability.

The respondent at Three sees sustainability as another name for CSR and notes that the terms are often used interchangeably. At Three, sustainability is “embedded” within the business operation, there are policies in place and it is always “on-going”. However while it is embedded it is currently not the primary focus of the companies CSR as they are focusing in heavily on developing CSR through the community/charity side with a view to then expanding more into environmental activities.

4.1.3 Do you agree with a more modern assessment of CSR that it is a competitive tool that can provide the potential to tackle issues unrelated to company products and is there a competitive element to how your company approaches CSR?

At Glanbia, CSR is seen as “absolutely” being a competitive tool and once again referred to the Index Scheme in Ireland as a prime example of how the company has used its strong and responsible CSR to gain competitive advantages in how the company is viewed by suppliers, consumers and customers which in turn will have a strong bottom line effect on the overall business. They have developed a “competitive edge” through providing competitive pricing. There was also reference to the rewards and recognition that the company has received in the likes of carbon reduction which it says had brought competitive advantages as it is seen as and works at being a “clean business”.

For daa, CSR is not necessarily seen as a competitive tool, instead the respondent referred to the value of “benchmarking” and that they are looking to benchmark against their peers and this can be related to the fact that airports and airport management is slightly unusual or different in that respect. In terms of competitiveness, there is reference to the importance of aviation as an economic driver.

The respondent at Three noted CSR is seen as the right thing to do and on occasion can be viewed as a competitive tool. It was noted that this largely stems from the fact that customers demand companies to be socially responsible, to be responsible and to give back to society and therefore it is part of the business and makes further reference to how this has really developed through the millennial generation. Further to this the competitive element of CSR can be seen through marketing and social marketing programs which are focusing on promoting good CSR practices and are no longer solely commercial.
4.1.4 What is your view on how the nature of CSR has changed over time, particularly since the turn of the century and can you elaborate in relation to how this company has seen the nature and focus of its approach to CSR evolve and change?

The respondent at Glanbia felt that the CSR term has only really become “normal and real” in business in the last decade or so. For this company, it has always been a part of its ethos and has been “inherent” in the company and is largely shaped around the agricultural cooperative model as a shaper of the organisation. Today, it has clearly become more formalised at Glanbia in its ways of working and starting to report on it in recent years. To this extent it was noted that Glanbia is one of the first Irish companies to have an actual CSR manager and was one of the first members of Business in the Community Ireland. It should also be noted that the creation of a Director of Sustainability position in the group over the past 6 months is geared towards working on a strategic program and approach to CSR.

da made further reference to carbon management and environmental issues generally as having changed significantly over time and hence so has the emphasis and focus on such issues. Particular note was made towards the increased levels of regulation and pressures to really focus on such issues. The respondent also feels that over time they have become better at ensuring they are having a positive impact on the social and economic sides of CSR in terms of employment, bringing income to the area and being an engine of growth. This has developed in such a way because there is now a “label” on them and things are becoming more formalised, more strategic and reporting is now a part of the process.

The respondent at Three has worked in the CSR area for approximately thirteen years and notes that it was only really starting to emerge in Irish business around this time as CSR and that it was mainly focused on “charity work, fundraising and donations”. Over time, there has been a clear shift and today it is much more strategic in nature and points to the huge employee engagement element that has become part of CSR and the need to match value and respect employee expectations.
4.2- Stances towards Corporate Social Responsibility

4.2.1- What is your view on why different organisations take different stances towards Corporate Social Responsibility?

The respondent at Glanbia believes that organisations largely take different stances and approaches to CSR due to the “unique character“ of a particular company and the sector it operates in. Another reason is due to a company’s business model which was said dictates and regulates the behaviour of a company and the example of an Oil company was used which suggest that their CSR stance would focus in strongly on partnerships because of the geographical locations. From this geographical, political regulatory and social issues were also noted as key drivers in the approach that a company may take to CSR.

For daa, the stances taken are largely seen to be driven from a regulatory perspective. To show this the respondent used the aviation sector in Scandinavia as an example. This sector is heavily regulated, particularly in environmental regulations and this forces organisations in this sector to really focus on it and as a result they are ahead and the benchmark in the likes of carbon, water and energy management.

The respondent for Three believes this is dependent upon the type of business, the line of business and the particular sector they are in. There is a need to “assess what the companies impact on society is and this is critical in shaping the type of stance taken, what you sell or provide”. Hence, if what you sell has a negative impact then the respondent notes that you need to try turn it into a positive by engaging in something that can be helpful or is beneficial and uses the example of how companies in the gambling sector might provide a gamblers anonymous service or something along those lines.

4.2.2- How would you best describe the stance taken by this company towards CSR and why is this the approach taken? (Discussed in terms of rationale behind the stance, level of managerial involvement, type of approach towards society and type of approach towards stakeholders).

For Glanbia, in this industry, the role of the supply chain is very important and as a result is central in shaping the strategy. Key importance was placed on the need to be “proactive” and “strategic” and also constantly “future looking” in terms of CSR and sustainability in the current business environment. Being anything defensive or other than proactive today is “counter intuitive “and will not achieve strong and responsible CSR. The respondent noted
the approach to stakeholders as being as complex or as simple as you wish and identified the priority stakeholder for the company as being the internal stakeholders, this is crucial in order to allow for success with the external stakeholders. The stance for daa is driven by the “opportunity and platform to engage with society and the community, to talk to them”. The approach taken is also “proactive” with particular reference made to the proactive approach to communication and to their stakeholders through the likes of consultation forums. The element of community is also vital in how daa look to approach CSR because they are not an airline, it is an airport and they are embedded in the community and they want to have them “on-side”. There is also strong support and investment in CSR/ sustainability development from senior level management who are looking to drive through a “first to act” approach to their programs and also to show commitment and transparency in what they are trying to do.

As a seller of mobile phones and an internet service provider, the stance taken towards CSR at Three is largely driven by a feeling of responsibility to younger customers and parents (child protection controls etc.). Their stance is also aimed to be very proactive and this is emphasised in a newly launched CSR campaign which is driven towards this. They also have looked to actively engage and involve employees in their CSR activities through initiatives and allow employees participate in programs to help with work in the areas of poverty, disadvantage and education. In terms of their approach to stakeholders, interestingly the respondent described it as quite Unilateral and refers to research done on customers to find out what they thought the company should be engaging in, they also suggested areas like poverty and education.

4.3- The Role of Leadership

4.3.1- What is your view on the role of leadership in developing, implementing and sustaining an effective CSR strategy?

The respondent at Glanbia feels leadership is very important to CSR as they must lead by example and “inspire” everybody to ensure that sustainability is relevant to the business and to show how it actually works in a responsible manner. Further to this, reference was also made to how strong and effective leadership really helps in creating the unique and strategic competitive advantages as discussed in section 4.1.3.
daa views on leadership are also quite strong and it was described as “make or break”, that strong leadership from the top is vital or else this process of developing CSR becomes very difficult to do, it is needed to show the true value of having a CSR strategy in the business. There was also reference to economic circumstances and when they may be bad it is very easy for people to “retrench” and CSR is very easily targeted and affected negatively as a result. Leadership from the top is needed to overcome such situations particularly in sustaining a CSR strategy.

At Three, leadership is also seen as playing a very important role in relation to CSR. The respondent highlighted that in order for there to be any possibility to successfully engage with CSR then there must be a “buy-in” and support from the CEO and from top management otherwise it becomes difficult. At Three, the top management have really engaged and been supportive towards helping the development of CSR in the company and the CSR manager notes that she reports directly to the CEO which is helpful in this process.

4.3.2- What type of leadership approach is adopted at your organisation and to what extent is effective communication and leadership valued by the company in relation to its CSR and what benefits can this bring?

Glanbia looks towards a transformational type of leadership and it was noted that as a whole the company has been and is currently on a “transformational journey” over the past 6 years particularly so it is necessary to have a leadership type that is transparent with this. The approach to leadership looks strongly at having a top-down approach with the purpose of being “best in class” and achieving the benefits associated with leadership, communication, public affairs, employee engagement, farmer relations and sustainability. An example of the commitment to this leadership is the investment in the last six months in new senior leadership hires which is aimed at achieving these objectives.

The respondent for daa acknowledged that leadership styles can vary and links this to how strategy varies over time particularly sustainability which is always in review and which is so central to the overall business for this company. There are 2 essential values that they look for leadership to always drive through and they are “brilliant at the essentials” and “always better”. This is about doing things to the best of their ability while constantly preserving a strong business case.

Three incorporates a very “proactive and involved” form of leadership and this is evident in the relationship and support between senior management and the CSR manager. Reference was also made again to the need for buy in by all employees so with this, strong and effective
leadership becomes even more crucial. Three has developed strong internal communication systems in the company which allows for the communication of all CSR activities (Intranet, employee email service etc.). This helps create “transparency and understanding from all”.

4.3.3- Are strong ethical values an important part of leadership and what is the companies approach to business ethic related to its CSR?

For Glanbia, it is believed that having strong ethical values are very important for CSR and overall responsible business and says that the company has “evolved from a very well trusted model with a bedrock in the community”. It was also recognised that the constant change that is happening and need for Glanbia to work in line with such change, having strong ethical values is important to allowing this to happen smoothly. The key ethical value at Glanbia is the “respect value”.

da has strong ethical values in its policies and notes it as being “fundamental”. A key principal throughout the company is the issue of compliance and a commitment to being compliant across all areas of the business. To maintain this, ethical codes and behaviours are in ongoing review.

Strong ethical values are “fundamental” at Three. Corporate governance was referred to and closely linked to their ethical values and the importance of how you run the company in determining everything. This company is owned by a very large multinational (Hutchison Whampoa) who enforces a very strong, strict and robust form of governance and ethical codes. This is also evident within Three as a result.
4.4- CSR Issues, Practices, Policies and Standards

4.4.1- What are the key CSR issues and concerns for your company and in the industry at present?

Glanbia looks at this from two main perspectives:

1. Strategic Issues- this refers to the emphasis on the nutrition space and also increasing health matters and concerns. They are particularly concerned with the role of protein and dairy protein as a strategic matter at present and this is driven by science but also the Millennial generation.

2. Direct Issues- there are numerous issues here for Glanbia including Environmental responsibilities notably carbon which was noted is an issue not only in this industry but clearly a global issue, affordable nutrition, people and “sustaining our people” and interestingly reference was made to the Millennial generation and how to effectively motivate these and involve these as attitudes to work life change.

CSR largely looks at issues around the Environment, Social and Economic and for daa this is also true in identifying the key issues and concerns for them


2. Social- as the company is “embedded” in the community it is always looking for ways to work with it

3. Economic- the continuous growth of the aviation sector and its significant economic effects means that daa is seen as an economic driver and must recognise and continuously address this.

For Three, the concern initially when they started out as a mobile phone company was largely social and environmental issues and have worked hard over time to expand this. However, in modern society, there has been an important shift towards concerns and issues related to child protection, younger customers and the use of smartphones. There is a huge responsibility to ensure the usage of such devices is safe.

4.4.2- Can you briefly outline some examples of your companies CSR practices and policies and discuss how and why they are being implemented?

The respondent at Glanbia made reference to two primary examples which are closely linked to employee engagement and positive promotion of the company. The “Employee Engagement Survey” asked all employees for their views on the organisation, their place in
the organisation, how they feel valued or not and future hopes and ambitions to get a better understanding of current employee feeling and help towards strategically improving and ensuring employee engagement. There is also “Our Glanbia” which was a roadshow of the company CEO to all Glanbia facilities worldwide to address issues and to help “value, respect and retain the people working for Glanbia.”

A big one for daa is the Carbon Accreditation which is a submission of footprints for both Dublin and Cork airports and is currently certified at level two out of four levels, it shows they are reducing their footprint and are aiming at further improvement. Another key policy area is in Waste Management in which they have taken a “systematic and widespread” look at this area in recent years as focus here has grown significantly. A “huge organisational challenge” exists for this company though, as an airport it is made up of a whole variety of different sectors and this can often make it difficult to implement policies and systems. This needs to be managed effectively with a strong focus towards the environmental policy areas as it is so central to what they do.

The “Charity of Choice” programme is the key one for Three at present and highlights where there main CSR focus is at. This programme involves partnering with a charity for a 3 year period. There is also the “Employee Community Fund” which provides employees with small grants to engage in a community or charitable activity if they wish or find something they want to help with. There are also child protection policies which are crucial to provide safety and information to children and parents. The main focus for Three and their CSR policies at present is in continuing to build and grow mainly on the community/charity/social aspects of its CSR.

4.4.3- Is there a clearly defined CSR strategy and defined standards in the organisation?

For Glanbia, it is only in recent months since the respondent’s appointment that there has been a move towards establishing a group strategy and a common standard benchmark and this process is underway. Prior to this there was always management of CSR but it was left to the various business units to set their own standards, measures and to report. Now there is the move to bring it all together in to one.

In a similar manner, daa is making progress towards reaching these clearly defined elements of CSR but are by no means there yet, while they have some clearly defined aspects, largely on the environmental side, it is still very much in a state of progress.

Three noted that they do have clearly defined standards and a strategy to which they are “building on and improving all the time”. The aim for Three now is to have a “very
comprehensive CSR programme in place across the whole business within the next three years.

4.4.4- What do you consider to be the key benefits and strategic advantages associated with having clearly defined CSR Policies, Practices and Standards?
The current strategic move towards developing this at Glanbia is based around the collective and creating a sense of working as one team, the employee engagement and the encouragement and support from the employee level gained from taking the area of CSR seriously. From a more practical level, it is believed that customers are more inclined to want to work with companies that have strong and clearly defined policies, practices and standards, while consumers will also support such brands and investors also recognise the value of this. Daa feels it is important to be very clear with CSR and sustainability as it allows you to make specific plans which clearly make things easier to achieve. The respondent also noted that short term measures are good for giving advantages through “quick wins” but it is also vital to look strategically at the long term measures that will show dividend in years to come. A key benefit for Three is in increased employee engagement as a result of having a clearly defined and communicated CSR strategy, employees want you to give back to society and engaging with them can lead to better employee motivation and performance which has clear strategic advantages. Strong CSR also can increase brand value and reputation, risk reduction/management (child protection) and also, it can be a business opportunity through interaction with other entities.

4.5- Corporate Social Responsibility internationally and its current state in Ireland

4.5.1- What do you think are the key reasons as to why variation and difference exists internationally in how organisations approach and implement CSR strategies and practices?
The respondent for Glanbia feels that global organisations seek to have a standardised approach, even across different geographies; this obviously makes things easier for the organisations. There is also the need to recognise and rise above the “big challenge” that is cultural and political differences.
Interestingly, daa makes reference to regulation as being the key driver in what big companies do and how the level of regulation creates such variation. The respondent feels that the countries that are most ahead in terms of CSR development are those that are most heavily regulated, particularly in terms of sustainability and environment areas.

The response from Three was quite simple at portraying simply why such variation exists globally. The respondent notes this exists due to different business sectors/industries, different standards and demands in different countries, different customer demands and cultural differences.

4.5.2 Do you think globalisation and global standardisation are having a significant impact on CSR internationally and in Ireland? Is it evident that approaches are becoming more similar/standardised across the world and has it been felt by this company?

For Glanbia, it was felt that yes, such phenomenon are having a significant impact. Due to their footprint, Glanbia looks at itself as being “Global in thinking” and referenced the Bord Bia Origin Green initiative which is a sustainability program designed to help sell Ireland globally and has been very successful to date. Glanbia has been a major case study in this program.

da is a globalised company because of what it is and as a result its peers are international companies. From this it is noted that the same standards do not apply everywhere but that certain issues of CSR and sustainability are certainly becoming more widespread globally. For example, reference was made to the carbon accreditation in the likes of the UK, Asia and Africa. It is believed that this shift will continue over time but is strongly felt that policy and regulation needs to better incentivise companies to engage more in making long term decisions related to CSR.

The respondent for Three feels that yes it is having a significant impact. This is evident through the increase in the likes of global CSR reporting, to which Three uses global CSR reports themselves. There was also reference to global driven indexes and KPI’s that companies now have to adhere to and report against. The impacts of this type of process have been felt at Three “both at a local level and also at a global level for the owner Hutchison Whampoa”.

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4.5.3- What do you make of the current standing of CSR in Ireland and do you feel it is heading in the right direction?

At Glanbia, it is felt that there most defiantly is an increasing awareness around CSR and it is becoming more and more “inherent in all of business in Ireland”. There was also reference to an important government initiative to help SME’s integrate CSR better as this can often be more difficult than for larger companies.

The respondent for daa feels there has been “some improvement” in how Irish companies are approaching CSR and referred to the recession as a wakeup call for many due to the capital no longer being available for such investment. However a strong point was made towards the need for further support from the Irish government and external bodies to encourage further engagement with CSR.

In a similar tone, Three feels that CSR is quite strong in Ireland and is continuously improving but that there is still a “long way to go”. The respondent felt it necessary to refer to a recent national plan released by the Irish government, “Good for Business, Good for the Community”, which is a plan to promote CSR in all Irish companies. Business in the Community Ireland was also mentioned in terms of the significant growth in companies which have joined and continue to join, both large companies and SME’s. This shows the growth and strengthening of CSR in Ireland but the respondent was keen to note that everyone must continue to work together and support one another moving in the same direction.

4.6- The Strategic Nature of Corporate Social Responsibility

4.6.1- To what extent is CSR integrated in to the overall strategy in the company and why?

Glanbia has CSR “inherent” in the overall business strategy, although previously not formally reported it is now taking a much more strategic approach. The reason behind why it has also been involved in overall strategy is related to the importance of sustainability for the company with further reference made to the Index Pricing Scheme for the farmers. Its Sustainability Strategy is to position Glanbia to deliver high standards of business and ethical behaviour, to fulfil the responsibilities to the communities they serve.
and to the creation of long term value for all stakeholders - through the achievement of measurable targets.

daa described CSR as being “implicit in it” when discussing how integrated it is in to overall business strategy and that it is not explicit. The company has several policies which are all signed off but at the same time there are other competing requirements so again, it is in a process of integrating more and more. The objective for daa is to make sustainability about being more than just survival.

For Three, CSR is integrated to an extent in overall business strategy but there is a definite desire to “build and grow on this”. The drivers behind this are that both employees and customers expect the company to give back, therefore, it must look to integrate it further. The respondent highlights that doing this is good for business and also that companies noted for strong CSR strategies are generally very well managed overall.

4.6.2- What challenges have existed, currently exist and future challenges do you anticipate for the company in terms of sustaining and developing its CSR strategy?

Interestingly, one of the key challenges noted by Glanbia has been in communication, dealing with the term CSR and the language of it and it has been seen as something separate from the business itself. This has been seen as a real “bug-bearer” cause it is actually aligned and an integral part of business strategy. Other challenges noted include the lack of standardisation that still exists, the diverse and fragmented nature of organisations that service the area and also to budgets and financial elements as a significant challenge. The Carbon debate is another key challenge for Glanbia currently like with other companies in this sector.

Big challenges for daa are in climate change and also are reaching energy efficiency targets, and similar issues like this which currently exist but that these similar challenges will continue to persist down the line in the future. In terms of challenges, it was once again mentioned that better support and regulatory support is needed in this industry to allow them to better face such challenges. It is felt that other companies in other industries are receiving better support to allow them to develop their CSR strategy. Further to this, was the acknowledgement of needing to keep on top of the challenges associated with the community and employee relationships.

Three feels that it is not in a bad position at present and that it is on top of the issues and concerns it faces like the issues of child protection. The key point made was that there is a need to keep looking across the business and to constantly review policies in what is such a
changing business environment. Looking to the future, Three wants to focus on “robust”
policies across its supply chain and the environment.

4.6.3- Do you feel that a Best Practice approach to CSR is being applied and how can
best practice be achieved?
The respondent at Glanbia noted that there is a challenge in CSR to discuss and describe
“what is best practice” and places significant importance on the impact of the type of industry
in shaping what is best practice and what are the best ways to conduct CSR activities based
on the type of industry and challenges that it brings with it. One element that has helped is the
increase in global reporting standards. However, it was felt that companies must recognise
that CSR is a “personal journey also, even though this would contradict the notion of
standardisation. Glanbia is still on that journey”. It is necessary with CSR not to focus too
much on a solely defined best practice but to accept and integrate standardisation while
engaging actively in that personal journey of CSR development.
da mentioned that a lot of “lip service” has been given to CSR and this certainly can cloud
the understanding of a CSR best practice. It is seen that companies are trying to use CSR as a
way of selling themselves and promoting themselves in a positive light. In terms of a best
practice, it was said that “some of the mechanisms and recommendations introduced already
can be very cumbersome and not necessarily effective”.
Like the others, Three sees it that there is yet no commonly agreed best practice but feels that
there is potential to develop this. The use of the Business Working Responsibly Mark (a
Business in the Community initiative) can be useful, only about eight companies in Ireland
have it at present. This mark looks to set a level (or best practice) that companies should aim
towards with their approach to CSR. Three are looking to attain this over the next few years.

(Please see Appendices 4, 5 and 6 for write up of data collected from interview recordings).
5. Discussion

The results from the three cases have proven very insightful in to how larger Irish companies are now approaching the issue of CSR. The results have shown that these companies in many instances are reflective of much of what has emerged in the literature about what drives CSR but significantly it has emerged that there a several key elements which are central to a company’s approach to CSR. These are based around the type of stakeholders and the make-up of the managers and leaders implementing CSR in a company, the growing levels of standardisation and global awareness of CSR, the ever increasing demand from society and noticeably employees to be positive and responsible businesses, increasing efforts to ensure employee engagement and also the absolute significance of the industry/business type effect in influencing the approach to CSR taken by a company. This research has been organised throughout into the key themes/issues and this has been done purposely as a set of objectives all aimed at better understanding the impact of the key CSR drivers on Irish companies in combining to create the overall approach to CSR which subsequently emerges and as was found is in the process of continuous growth and development within the business and is becoming more and more formally integrated in to the overall business strategy.

Objective 1- To better understand how CSR is viewed and defined by Irish companies

The results of all three cases in this area can be aligned to what was discussed in the literature review. In all three cases the use of different definitions and different takes on how CSR should be viewed compliments the key point that no single or universally accepted definition of CSR exists, that it is a constant evolutionary process (Carroll 1998 & 2008) and that it is largely down to how those within a company view it. This section provides understanding from one of the main findings of this research which is the significance of industry and the type of business in determining the approach taken to CSR at Irish companies. This should also be important in noting the level of individualisation or personalised element that should exist for a company and their CSR strategies. Each case discussed their views on CSR from the perspective of what was relevant and what the focus was for that company at that time and in their industry at present. For example, while sustainability was noted as important by all three cases it was particularly relevant for daa as it is central to what they do given the nature of their business. From this, it must be taken and accepted that the ideological quest
for a universal definition to CSR is still a long way off and may never occur. This should not be viewed as a negative outcome. The findings of the research based on the results from the three cases and the literature suggests that the best approach is to focus in on creating industry standards and industry definitions which focus on the key issues of that industry and also the allow for the element of each business being its own and engaging in activities it sees fit, as noted by all cases, it is a personal journey also and this is important.

Objective 2- To gain insight into the stances towards CSR taken by Irish companies and what are the drivers behind these stances

The results found from the research here also further support the impact of industry and business type on CSR approaches. Both Glanbia and Three reference this. Then for daa it was noted that their stance and in that particular industry as being heavily determined from a regulatory perspective. A key finding which is important for CSR in Ireland but also globally is the absolute need for organisations to adopt a “proactive” approach as outlined by Weber and Gerard (2014) in the modern day business environment. While all three cases have noted their stances as being influenced and determined by different issues and placing more significance on areas/issues different to the others, all three agreed with the fact that companies must be proactive and strategic to enable responsible and successful CSR engagement. Another key finding that emerges in this section is the acknowledgement and the strategic action that is being taken to ensure stakeholder engagement and notably employee engagement. As these companies influence on society continues to increase the demands on this are clearly increasing and the cases are recognising this are now in relatively early stages of implementing CSR initiatives and plans and it was again about progress and development over the coming years.

Objective 3- To better understand the role of and impact of Leadership in how Irish companies approach CSR

The literature emphasises that leadership, and particularly a strong and transformational type of leadership approach is necessary when implementing, developing and sustaining CSR. (Jones Christensen, L, 2014). The findings from all three cases in the research strongly support this and in their own ways, each case discussed it as being very much central to being
able to have a successful CSR strategy. This is pretty evident; it is clear that without strong
and effective leadership from the top that this process becomes very difficult for numerous
reasons given the general feeling around CSR. It is necessary to firstly have the support and
the “buy in” from senior management but then to disseminate a level of leadership that
effectively allows for employee engagement, stakeholder engagement and clear
communication of the CSR strategy. Otherwise this task becomes extremely difficult so it
must be a priority for those involved with CSR in Irish companies to ensure that the right
people are in the position to implement it. Overall, this is seen to be the case as the
respondents in the research are in relatively new positions/ departments that are formally
recognised and that are solely focused on CSR. The research shows that this shift, which is
also found in the literature, is clear and emphatic and that CSR is moving more and more
towards full integration into the overall business strategy and operations in a formalised
manner, where it was previously more informal. The value of leadership that is proactive
about communicating CSR and actively pursuing and developing CSR activities related to the
company and its impact must never be undermined in approaching CSR for Irish companies.
This is another element that adds to the strategic competitive advantages that CSR, unrelated
to the core products/services of the business, can bring where leadership is strong and
competent.

Objective 4- To find out what are the key CSR issues, practices and policies at present
for these Irish companies and to understand how and why they are engaging in such
activities

This area of the research was clearly very important to highlight actual activities related to
CSR that are occurring in the Irish business environment at present. Given the international
dimension that each of the cases also has it can be taken that the results are relevant also to
current activities at an international level. The key finding relates to the way in which the
type of business and the industry in which it operates has an effect ultimately on the types of
CSR activities that these companies engage in. Each case discussed in depth the key CSR
concerns, policies, programmes and initiatives for them at present. Generally, there were
similarities in mentioning issues based around the environment, work with stakeholders and
the need to constantly work with society and the community. However, each case has its own
focus and strategy based around the issues most concerning to them at present and the factors
which are most influential on them as a business or within their particular industry whether this is economic, regulatory, environmental, safety of society (child protection etc.), stakeholders etc. Further to this, the results here brought about another key factor for CSR in Irish companies and that is the role of the millennial generation and overall attempts to improve employee engagement as an activity with ever increasing importance to the role of CSR in companies. The need for employee engagement and acceptance of CSR should be viewed as very important to allowing for strong and responsible CSR to happen. The discussion of a journey and a constant state of development and improvement towards formal and accepted standards and better improving such activities by all three cases supports the theory that CSR is a constant evolutionary process for all companies, it has shown to be that significant action has been and is been taken but that nobody is exactly where they want to be yet. From this, it can be recommended that Irish companies approaching CSR can look to a Continuous Improvement Framework/Process as discussed by Maruffi et al (2014) and also Swartling and Poksinska (2013). The implementation of an effectively planned, organised and managed framework which has been developed towards the demands of stakeholders and the demands of the industry can ensure that these three cases and other Irish organisations develop a true understanding of the CSR strategy it is trying to implement, to effectively implement it and for all involved to be on the same page and in this way it can be beneficial to all and to the company itself.

Objective 5- To assess the impact of globalisation and standardisation on CSR and its impact on how Irish companies now approach CSR

The literature provided a rich explanation of various factors that differentiate the types of CSR or how a company may engage in CSR around the world from culture, politics, economic environment, geographical location and so on. The point is that companies internationally are still developing and engaging in CSR activities with the increasing development of global CSR reporting, standards and practices (largely reflective of the industry and business type). The literature also showed the importance that international companies play in promoting and engaging in strong and responsible CSR behaviour. All of this has been further supported by this research, in which the three cases, all of which have international scope, have emphatically agreed that CSR awareness and engagement is increasingly globally and that the phenomenon’s of globalisation and standardisation are
increasingly having impact on these companies. At this point, it is important to recall the recommendation of always being focused on a personal journey for the company and doing what is right for them. However, as well as this, Irish companies needs to recognise the need for a standardised approach also and to best find a balance between these that best suits these companies. This could be potentially much more difficult to do in practice and this is a real challenge looking forward for Irish companies. To continue this shift and to better help finding such a balance, each case noted the increase in global CSR reporting and general work to promote global CSR. For example, Glanbia been a case study for Bord Bia Green Origin to promote and sell Ireland globally. This shows that the awareness is there from Irish companies and that the use of the likes of CSR reporting or even to look at global driven indexes or KPI’s is a suitable way in which to bring a level of standardisation in to the approach to CSR by Irish companies. Further to this, the work and initiatives from bodies like Business in the Community Ireland and government plans can greatly aid in this process by providing the outlets and support for large Irish companies and also SME’s to be able to develop CSR that is competitive and on a similar level to counterparts across the world.

**Objective 6- To better understand the strategic nature of CSR and to recommend a possible best practice framework of CSR**

Each of the three cases supported the idea that CSR is becoming more and more inherent in the overall strategy for companies; in each case they noted it as being always integrated and important. The major development for Irish companies is that it is now been done so in a much more formalised manner which provides a stronger foundation on which to develop CSR strategies for these companies and to be better placed to deal with the challenges that they highlighted. The biggest concern surrounds the goal of achieving best practice CSR. Ultimately, it has emerged that best practice CSR is significantly different to other business areas where it is much more suitable to apply a written code of best practice procedures and standards. The lack of literature on best practice CSR supports this and it can be closely linked to the constantly evolving nature of CSR. This research suggests that best practice CSR is not relevant or appropriate to exist as a single universally defined code. Instead best practice CSR can be better achieved and integrated by agreeing that there is no best practice, in the conventional way of many other parts of business. Best practice CSR should be about continuous work towards improving and developing CSR behaviours and activities. Further
to this, the framework around which to develop forms of best practice, standards etc. should be heavily focused on the industry type as opposed to a universal and broad form which vaguely covers issues and which may not apply to the activities of many Irish companies. This will allow the three cases and other Irish companies across different industries to focus on developing a framework that best deals with the issues most pressing and of concern to them. Prior and Argandona (2009) provided research which also supported the theory that CSR best practice should be heavily industry focused. Also, the external bodies such as Business in the Community Ireland and government work and initiatives can really help to pool everything closer together by working with more and more Irish companies and by providing support and recommendations on how best to engage in CSR in Ireland and internationally.
6. Conclusion

In conclusion, this paper has contributed to filling a gap in the literature in relation to how large Irish companies approach CSR and what are the key factors and issues which influence such approaches. The primary research involved face to face interviews with the heads of CSR at three large Irish companies who are significant in Irish society to gain a better insight in to the nature of CSR in Ireland. This research has been carried out at a time where CSR continues to grow and become ever more integrated in to overall business strategy and operations and therefore there was a clear need to provide work that can give the literature a better understanding and perspective of its current standing in Ireland. Not only this, but this paper generally has added to the current literature by bringing together key themes and issues in to one paper to which it was found that much of this is interconnected, for example how strong and effective management and leadership is crucial in the stance taken, the implementation of particular policies, the success or failure of a CSR strategy, getting buy in from employees and so on. The Irish companies researched have shown that CSR is becoming more and more integrated in Irish business. The effect of the type of business and particular industry plays a vital role in how companies approach CSR and this must be accepted and understood in order to achieve strong and responsible CSR and to build a framework towards forms of best practice and industry or global standards. This paper also found that employee engagement and demands of the millennial generation are most defiantly an issue of growing importance for Irish firms and this can be added to the existing literature on the role of stakeholders in CSR. The results across the board from the three cases show the increasing importance of CSR in Ireland but at the same time, that a lot more needs to be done and that the journey is very much still in progress. So where does this leave us? Well looking to the future there are various avenues of further research that can be undertaken on the completion of this paper. Firstly, it will be important to research further Irish companies and also to conduct research on approaches by SME’s. While it is clearly in a process there should be research down the line that looks at how things have developed over the next 6, 12, 24 and 36 months to where things are at present. Research which studies further the industry effect on CSR and also the role of employee engagement and millennials will also greatly help develop the literature in line with where CSR appears to be moving and the key issues in determining approaches by Irish companies.
7. Reflection

When looking back and reflecting on the Dissertation I have just completed I feel it is important to firstly reflect back upon the MBA programme as whole in DBS and the lead up to the time of doing the Dissertation. At the beginning, I would have been extremely apprehensive and unsure entering DBS and the MBA programme, not because I didn’t want to or was unsure what I was doing but I felt maybe this is too big for me, maybe I will be out of my depth in comparison to my fellow classmates. These feelings quickly evaporated over the first few weeks as I got to know my class mates, my lecturers and the new environment. I became extremely comfortable with all of this and without sounding to confident or even arrogant, I found myself performing better than I could have expected and in most cases in Semester 1 and 2 I scored highest or one of the highest in my assignments and exams throughout my class. This provided me with a lot of confidence and self-belief and I also found that class mates would be coming to me looking for advice and help, something which I could never have imagined being the case. I feel that I benefited in these ways through a variety of reasons. Firstly, class size and the people in my class made learning at a Masters level much easier simply because everybody was focused and got on well and the size of the classes allowed for the building of a strong group relationship and also for proper discussion and learning too ensue. Further to this, I felt that most of the modules were very beneficial in terms of being relevant and up to date and for really focusing in on the key areas of business and the make-up of what an MBA is. There were also classes which I had no background or experience in but which were designed for this purpose and these really gave me a strong foundation in areas I would not be necessarily strong in such as Finance and Marketing. When reflecting on the Masters programme as a whole it is also important to highlight the lecturers at DBS which I worked with. It was clear from the first time that I met most of the lecturers that they were in control and sure of the material they were going to put forward to us but also what was really beneficial to me was that they all had strong work experience and diverse backgrounds and were not solely lecturers their whole careers. This really made a difference to the learning process as much of the work was driven through discussion, group and in class work, every theory or strategy or process etc. was also given with a real life up to date example and I feel this will be one of the primary benefits I take out of the MBA and into my work career.
When you read the outline of the MBA programme it may be easy to think that it is simply broken into 3 separate parts, Semester 1, Semester 2 and essentially a 3rd Semester over the summer months where you work and complete the Dissertation part of the programme. This is not the case, and I feel that people who approach it in this manner will ultimately struggle when it comes to doing the Dissertation. I strongly believe in this and this really comes from one of my most vivid memories of my time doing the MBA. On my first day and very first class in September, the class was Research Methods 1 and we spent about 2 hours being given an outline of the Dissertation, how everything we did from this point on was geared towards it and how it was from this moment that we needed to start thinking about ideas for it. I remember coming out of that classroom feeling almost shocked and under pressure as I had not previously thought about the Dissertation. This was a good thing however as over the rest of the first Semester it was always in the back of my thinking as I tried to formulate ideas and what I wanted to research. In most of the modules over this time I found certain things come up a lot such as CSR, importance of good governance, ethics, strategic business, best practice etc. and ultimately this led me to CSR. My first proposal for Semester one was actually CSR in the airline industry but thankfully this changed as it became evident it wasn’t very suitable and would be extremely difficult. It also turned out that when I contacted both airline companies for this research that both did not have the time or were ready to take part. So it was over Semester 2 that I started to develop my ideas more and more and eventually reached the point of looking at approaches by Irish companies based around key theories and ideas that had emerged through my initial reading. When I reflect on this process of my Dissertation I must emphasise the value and importance of putting significant time and effort in to the Semester 2 proposal. If I was to talk to future MBA students now I would defiantly recommend that considerable effort is put into the research proposal as it can give such a strong foundation and starting point for the research. At this time, there are many other assignments or exams and it can be very easy to view the proposal as one of them but by making that extra time and effort to make it something bigger and more than that it will be the best thing that any student can do throughout their studies. I feel that doing this really benefited me. I was very satisfied with the proposal I submitted because I had developed the themes and ideas for the literature review and already made the key points, I had briefly outlined all the key issues of the methodology and overall I was left with being in a position of confidence and relaxation about developing these areas to Dissertation standard and then going into the primary research with a strong foundation. I knew what I wanted to do and how I was going to do it.
The period of 12 or so weeks that I have spent carrying out the Dissertation has certainly proven to be one of the most challenging and also self-fulfilling things that I have done in my life to date. In total honesty, while it was extremely challenging in a variety of different ways, it was also a challenge that I was on top of and that I was able to undertake. I must again emphasise the value of the proposal and the preparation work that was done in allowing for this to be the case. At the beginning, and with my first meeting with my supervisor I was quite nervous and feeling pressurised and this was largely related to my thoughts on going about getting people to part take in the research and just a general feeling of how the dissertation needs to be of such a high standard etc. it was easy to feel engulfed. So an important stage for me would have been over the first 2-3 weeks and my initial meetings with David, my supervisor, who helped me greatly to understand and be aware of the guidelines. This period was also very important and probably was the crucial moment in the whole time because it was when I contacted all of the companies and fortunately I was lucky enough to receive better than expected interest and acceptance of my research. So much so that I had my three interviews set up and organised to be completed on the 14th July. This was a massive confidence boost for me as this element of the research was my biggest worry, would I get people and it turned out that I had all my primary data collected and ready to interpret with over a month before submission. Over this whole time, I was continually extending and developing my literature review which I was very happy with the final draft. The interviews were also very interesting and were a completely new experience for me as it is usually me on the other side of the table. Overall, I couldn’t have asked for better people for the research, they were friendly, open and were prepared to help me as much as they could. From my end, I feel the questions and structure of the interview was prepared very well and this allowed me to focus on my performance in each interview to which I again felt I did better than I would have imagined. The final 3-4 weeks of the dissertation involved many hours in my small office in my house, on the laptop and in the notepad writing up interviews, writing up results, discussing and drawing conclusions and piecing everything together in to the final piece I have presented. This was at time tedious and sometimes difficult to keep focus, I think because I felt on top of everything and was very organised in knowing what I was doing, that I had plenty of time and was not trying to submit as early as possible but rather keep it slow and organised to ensure I produced the best paper possible. Overall, I am more than happy with the paper I have submitted. Regardless of the score I receive, which is clearly important, I feel more than this, I have performed and developed at an academic level but also as a person over the past 12 weeks and throughout my entire MBA programme. I am content in
myself that I proposed work that was entirely of my own thinking and to which I worked on significantly and always stuck to what I believed was right and what I intended to do. As a result I feel I have submitted a paper that reflects my original intentions and also my hard work over the past couple of years.
References


Appendices

Appendix 1- Activities for developing CSR Policies and Procedures that can involve, protect and improve the welfare of society

<table>
<thead>
<tr>
<th>Business Area</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Product Line</td>
<td>• Standard of product&lt;br&gt;• Safety&lt;br&gt;• Design&lt;br&gt;• Quality&lt;br&gt;• Competition</td>
</tr>
<tr>
<td>Product Performance</td>
<td>• Utility&lt;br&gt;• Efficiency&lt;br&gt;• Service Policy&lt;br&gt;• Guarantees&lt;br&gt;• Service Pricing</td>
</tr>
<tr>
<td>Packaging</td>
<td>• Environmental Impact</td>
</tr>
<tr>
<td>Marketing Practice</td>
<td>• Advertising Claims, Government Complaints&lt;br&gt;• Legal Standards</td>
</tr>
<tr>
<td>Customer Complaints</td>
<td>• Selling Price&lt;br&gt;• Credit Terms</td>
</tr>
<tr>
<td>Adequate Customer Information</td>
<td>• Product Misuse&lt;br&gt;• Product Use</td>
</tr>
<tr>
<td>Fair Pricing</td>
<td>• Between Locations&lt;br&gt;• Between Nations</td>
</tr>
<tr>
<td>Workforce Education, Support and Training</td>
<td>• Training During Work Hours&lt;br&gt;• Full-time Education&lt;br&gt;• Vocational Training&lt;br&gt;• Upgrading and Career developmental programs&lt;br&gt;• Incentive Systems Available&lt;br&gt;• Specific Promotion&lt;br&gt;• Use of Enterprise Facilities and Equipment</td>
</tr>
<tr>
<td>Environmental Monitoring</td>
<td>• Products&lt;br&gt;• Production process&lt;br&gt;• Acquisition of raw materials&lt;br&gt;• Pollution related programs</td>
</tr>
<tr>
<td>External Relations</td>
<td>• Community Development&lt;br&gt;• Identifying Opportunities to serve community through business expansion</td>
</tr>
</tbody>
</table>
| Government Relations | • Development and Participation of business/government programs  
| | • Specific input to public through research  
| Employee Relations, Satisfaction and Benefits | • Participation in ownership of company by stock purchases  
| | • Health, Insurance programs  
| | • Transportation  
| | • Day Maternity and Care  
| | • Profit Sharing  
| | • Retention and Turnover  
| | • Retirement Plans  
| | • Wage and Salary Levels  
| International | • Comparison of policy between nations and local standards  
| General Working Environment | • Noise  
| | • Air Conditioning  
| | • Lighting  
| | • Space  
| | • Ventilation  
| | • Heat  

*(Source: Chitakornkijsil, P, 2012)*
Appendix 2 - CSR Continuous Improvement Framework

1. Scanning— Identifying broad, early signals of internal and external environmental trends or changes.

2. Monitoring— Detecting meaning or the significance of changes in observable social, operational and performance indicators, trends or patterns.

3. Forecasting— is the process of predicting future events. This stage involves the development and projection of anticipated outcomes based on-going observation derived from monitoring significant operational or social trends or indicators.

4. Assessing—Evaluating the relative significance or importance and potential impact based on an analysis of current or projected changes in relevant indicators and trends

5. Targeting—Identifying operational/performance/ functional areas within that require significant improvement and assessing magnitude of deviation from established standards

6. Remediating—Developing corrective action plans, implementing these plans and evaluating results/actual improvement.

Appendix 3- Interview Question Sheet

Corporate Social Responsibility in Ireland

Interview Questions for Primary Research

Theme 1 - Definitions and Theories of CSR

1. How would you best define CSR and is this reflective of the company definition?

2. Is sustainability an important element of how the company defines and approaches CSR and what are the policies for improved sustainability in your company based around?

3. Do you agree with the more modern assessment of CSR that it is a competitive tool that can provide the potential to tackle issues unrelated to company products and is there a competitive element to how your company approaches CSR? Can you discuss

4. What is your view on how the nature of CSR has changed over time, particularly since the turn of the century and can you elaborate in relation to how this company has seen the nature and focus of its approach to CSR evolve and change?

Theme 2- Stances on Corporate Social Responsibility

5. What is your view on why different organisations take different stances towards CSR?

AND

How would you best describe the stance taken by this company towards CSR and why is this the approach taken?
(Please discuss in terms on the rationale behind it, the level of management involvement and responsibility, the type of approach towards society- Defensive? Reactive? Proactive? Defining?


**Theme 3- The Role of Leadership**

6. What is your view on the role of leadership in developing, implementing and sustaining an effective CSR strategy?

7. What type of leadership approach is adopted at your organisation and to what extent is effective communication and leadership valued by the company in relations to its CSR and what benefits can this bring?

8. Are strong ethical values an important part of leadership and what is the companies approach to business ethics related to CSR?

**Theme 4- CSR Issues, Practices, Policies and Standards**

9. What are the key CSR issues and concerns for your company and in the industry at present?

10. Can you briefly outline some examples of your companies CSR practices and policies and discuss how and why they are being implemented?

11. Is there a clearly defined CSR strategy and defined standards in the organisation?

12. What do you consider to be the key benefits and strategic advantages associated with having clearly defined CSR Policies, Practices and Standards?
Theme 5 - CSR Internationally and its current state in Ireland

13. What do you think are the key reasons as to why variation and difference exist internationally in how organisations approach and implement CSR strategies and practices?

14. Do you think globalisation and global standardisation are having a significant impact on CSR internationally and in Ireland? is it evident that approaches are becoming more similar/standardized across the world and has this been felt in this company?

15. What do you make of the current standing of CSR in Ireland and do you feel it is heading in the right direction?

The Strategic Nature of CSR

16. To what extent is CSR integrated in to the overall strategy in the company and why?

17. What challenges have existed, currently exist, and future challenges for the company in terms of sustaining and developing the CSR strategy (economic environment, social pressure, industry pressures, government/external body pressures, shareholder relationships etc)

18. Do you feel that a Best Practice approach to CSR is being applied and how can best practice be achieved?
Appendix 4- Report of Interview Recording with Glanbia plc

GLANBIA PLC

WRITE UP OF INTERVIEW RECORDING

Geraldine Kearney- Director of Group Sustainability/CSR

Glanbia plc

- Glanbia is a global performance nutrition and ingredients group
- Operations in 32 countries
- Market leading positions in sports nutrition, dairy, cheese, speciality non-dairy ingredients, vitamin and mineral pre mixes.
- 5,800 employees
- Products sold and distributed in 130 countries
- Irish and London Stock Exchanges.
- Global growth strategy and expansion in line with global trends

Definitions and Theories behind CSR Approach

Question 1-

- As head of group sustainability, how respondent views CSR is largely reflective of how the company views it- particularly over the last few months as the group is new within the company
- Previously worked within the business operations.
- Simply put- “ensuring what we are doing, we are doing in a responsible way”
- How we manage the business, engagement with employees, customers, all of it is ethical and responsible
- Respecting environment and communities in which we live
- Feels the term CSR is “tainted” a little bit- because of lesser relevance in the past
- Is seen by the company now as “very relevant” to ensure responsible business
- “Responsible business, Wins business”
- Responsible CSR enables reputation enhancement and this is vital for getting customers and consumers to work with them in today’s business- TRUST.
Question 2-

- Sustainability is at “the core of our model”
- Incredibly important to the ambition of all our stakeholders
- Sustainability has only recently been positioned as a formal function and managed in a strategic way… but has always been there in the company’s thinking even if not formally recognised or reported.
- It is a driver in ensuring the business is here for the long haul which is very important to all stakeholders.
- Reference to sustainability coming from deep in the history of the company back to when it was a co-op
- Importance of a strong and “transparent” supply chain for this company, in this industry makes sustainability more important.
- Brings cost benefits due to improved efficiency.
- Index Fixed Milk Price Scheme in Ireland- to guarantee prices with customers on one side and with the farmer on the other for a period of 2-3 years- that provides a sustainable and secure livelihood to the farmer and a secure supply to customer and consumer.

Question 3-

- “Absolutely” – reference to index scheme in Ireland- has provided them with competitive advantages in how the company is viewed by suppliers, consumers, customers.
- By providing this guaranteed price it allows for “competitive edge”
- Work in America- “proactive” work with the Farm Programme (animal welfare issues) - this provides an advantage from a customer point of view because they know where the product is coming from and that everything has been audited.
- Recognised and won awards in meeting of targets in Carbon reduction- strong response from customers and consumers. Seen as a “clean business” brings competitive advantages.

**** Competitive advantages resulting from the emphasis and work on Sustainability

Question 4-

- Only in last decade the term has become normal and “real” in business
- Always in origins and “inherent” in the company but has become more formalised
- “farmer ethos” in DNA and shaper of the organisation
- “Evolved our CSR now to where it is a formalised way of working but it has been present in the organisation always.
- Recent years has started the reporting on it
- One of the first Irish companies to have an actual CSR manager
• One of the first members of Business in the Community Ireland
• Last 6 months- creation of a director of sustainability working on a strong strategic program and approach

Stances towards CSR

Question 5 (A)-
• Different stances due to “unique character” of a company
• Business model dictates behaviour of a company- example of Oil companies and how there CSR stances largely look to partnerships because of the geographical locations
• Geography as a key driver in approach
• Food Industry- operations worldwide shapes the strategy, ensuring strong supply chain

Question 5 (B)-
• Supply chain shaping strategy
• Proactive and “future looking” approach to sustainability
• Need to be “strategic and proactive”
• “to be defensive is counter-intuitive”
• Approach to stakeholders can be as complex or as simple as you wish
• The priority stakeholder is the internal stakeholder in order to allow for success with more external stakeholders-

The Role and Impact of Leadership

Question 6-
• To lead by example and to “inspire”
• To ensure sustainability is relevant to the business and to show the it actually works in a responsible manner.
• Helps in creating unique competitive advantage

Question 7-
• Reference to the company as a whole being on a huge transformational journey recently particularly over the past 6 years- fast growth trajectory at the moment
• Reference to leadership of company CSR in providing a top down approach to having “best in class” in leadership, communication, public affairs, employee engagement, farmer relations, sustainability.
• Brought in new senior leadership hires in the last 6 months- shows the level of commitment to achieving this

**Question 8**-

• Agrees with the importance of strong ethical values
• Company has evolved from a very well trusted model with a bedrock in the community
• Strong ethos of “responsible business”
• “shareholder and growth focused”
• All underpinned by the ethos of what it means to be Glanbia
• Recognises the constant change and need to work in line with change
• Importance of the “respect value”

**CSR Issues, Policies, Practices and Standards**

**Question 9**-

**Strategic issues**-

• Nutrition space and health matters
• Role of protein and dairy protein particularly

**Day to day issues**-

• Environment responsibilities – notably carbon ( not only Glanbia or the industry but clearly a global issue to which there involved in the discussion)
• Affordable nutrition
• People and “sustaining our people”
• References to Millennials and how to effectively motivate these and involve these as attitudes to work life change

**Question 10**-

• “Employee Engagement Survey” of all 6000 employees to ask them their views on the organisation, their place in the organisation, how they feel valued or not, future hopes and ambitions
• “Our Glanbia”- roadshow of CEO of all Glanbia facilities, addressing issues- want to “value, respect and retain the people working for Glanbia”

**Question 11**-

• Upto now there has been management of CSR, left to various business units to set their own standards, to measure and report
Only in recent months since respondents appointment is their the move towards setting a group strategy, a common standard benchmark

This process is underway

**Question 12-**

The collective and creating a sense of working as one team, the engagement element, the encouragement and support from employee level gained from taking this area seriously

From a practical level- customers more inclined to want to work with companies with strong and clearly defined polices, practices and standards, consumer also wants to support brands with these credentials, investors also recognise this.

**CSR Internationally and its Current State in Ireland**

**Question 13-**

- Global organisations seek to have a standardized approach- across different geographies
- Cultural and political differences- need to rise above these is a big challenge.

**Question 14-**

- Yes
- Glanbia “global in thinking” because of their footprint
- Reference to “Bord Bia Origin Green” initiative as designed to help sell Ireland globally- a sustainability program to sell Ireland – very successful
- Glanbia a major case study of this initiative – example the milk is pasture led, green all year around- this is good as consumers want the best product
- It has added value

**Question 15-**

- Increasing awareness
- It is becoming increasingly inherent in all of businesses in Ireland
- Government initiative to help SMEs integrate with CSR better as it can be more difficult than larger companies – how to create and embed responsible CSR for SMEs
Strategic Nature of CSR

Question 16-

- While previously not formally reported, it is inherent in our business strategy-reference to the importance of sustainability for this company (the farmer index example)
- More strategic approach now, but has always been inherent in overall strategy

Question 17-

- Challenge has been in dealing with the term CSR and the language of it and it being seen as something separate from the business- respondent sees this as a real “bug-bearer” cause it is actually aligned and an integral part of business strategy.
- The lack of standardisation
- The diverse and fragmented nature of organisations that service area
- Budgets as a challenge
- Reference to leadership in being able to make a business case, to deal with such challenges

Question 18-

- One area that respondent finds very challenging- “what is best practice?” reference to impact of the industry in shaping what is best practice
- Global reporting standards
- But importance of also recognising that it is a personal journey as well even though it contradicts the notion of standardisation. Glanbia is still on that journey.
Appendix 5- Report of Interview Recording with daa plc

Interview 2- Dublin Airport Authority

Mary Kerins- Head of Health and Safety, Sustainability, and Environment Department

DAA

- Owner and operator of Dublin and Cork Airport
- Involved in global airport retailing through their subsidiary ARI
- State-owned company
- Around 2,600 employees
- Activities include airport management, development and investment

Theme 1- Definitions and Theories of CSR

Question 1

- CSR from their point of view- they tend to use the term sustainability more as it better reflects the kind of activities they engage in
- Effectively talking about finding a balance between the economic, environment and social aspect of their business to ensure you don’t move to much in any one direction
- Is about optimizing contributions equally across all of these areas

Question 2

- **link with question 1- DAA sees sustainability inherent in how they define CSR
- Very important giving the nature of the operation and industry (refers to difference to likes of banks and other similar industry) – large emphasis for them is on physical activity
- As a result, a lot of environmental impacts emerge/exist so sustainability becomes critical issue to deal with
- Other sustainability concerns to consider then what many other companies would have
- 3 keys areas of concern- ENERGY, WASTE, WATER
- Have a sustainability policy- published every year
- Uses sustainability term as preference over CSR- better term for what they do
- “journey” towards improving sustainability constantly
Question 3

- Wouldn’t necessarily regard it as a competitive tool
- Makes reference to “benchmarking” instead and they look to benchmark against their peers
- Notes airports as slightly unusual in that respect- and for example refers to a carbon management programme that they have voluntarily engaged in before there was any requirement to
- Recognises the importance of aviation as an economic driver

Question 4

- Further reference to carbon management and environmental issues as having changed significantly over time- level of increased REGULATION and FOCUS on these environmental concerns
- Also changes in relation to social and economic- respondent feels that over time they have become better and ensuring they have a positive impact on the economic side (give employment, bring income in area, engines of growth) and is being recognised for the good stuff they are now doing
- More opportunities to and subsequent engagement more and more now with community, with schools etc.
- Notes that such changes have happened because there is now a “label” on them, because they now collect a whole range of things and point out that this “is what we do” and are continuously getting better developing it “internally and communicating it externally”

Theme 2- Stances/Approaches to CSR

Question 5 (A)

- Points that organisation stances can certainly be driven from a REGULTORY perspective- example to aviation sector in Scandinavia being heavily regulated-particularly environmental regulations that are extremely strict and force them to really focus on it- as a result they are ahead in the likes of carbon, water, energy management.

Question 5(B)

- For them- respondent stays there stance is driven by the opportunity and platform to engage with society and community – “to talk to them”
- To promote the good things they are doing and to minimise the negative things as much as possible
• Takes communication as important element of their approach- looking to communicate good, commitment, increase reputation
• “PRO-ACTIVE” in their approach – particularly makes reference to a pro-active approach to their stakeholders- consultation forums
• Importance of community again**- they are not an airline- so they are embedded in this particular community- have to and want to have them “on-side”
• Engagement over the years in sponsorships, volunteer programmes etc. to show and to develop this commitment
• Semi-state ethos
• Stance driven from commitment at a personal level right through the organisation
• Senior level support and investment from high level management
• Very thorough in their approach and transparent – publishing of their carbon, sustainability reports, reporting emissions
• Striving towards being a first to act in regards to these programmes, certificates etc.

Theme 3- The Role of Leadership

Question 6-
• “make or break”
• Need for senior level support or it becomes extremely difficult to do
• Leadership essential to demonstrate value to the business- in having a CSR strategy
• Refers to difficult times (economic for example) that there will be people “retrenching” and the impact this can have on the CSR- need leadership from top to overcome such situations
• Also notes, that it is not always easy to have or maintain this type of leadership in such times- CSR /sustainability can suffer

Question 7-
• Acknowledges that it does vary- relates to how strategy varies over time particularly sustainability which is always in review
• Leadership looks to drive through 2 essential values- “brilliant at the essentials” and “always better”- doing things as well as we can while preserving a strong business case.

Question 8-
• “fundamental” element for DAA
• Strong ethical values in policy
• Strong focus on compliance as a principal through the company
• Acknowledges that “you can never say that nobody is doing anything wrong I can absolutely say with genuine faith that there would be a very strong commitment to being compliant across all areas”
• “being good corporate citizens”
• Ongoing review into their code, ethical behaviour
• Strong part of their tradition.

**Theme 4-CSR Issues, Practices, Policies, Standards**

**Question 9-**

• Environment- Energy, Waste, Water
• Social- Embedded in the community so looking to work always with it
• Economic- company as an economic driver- continuous growth of aviation and its significant impacts economically (refers to Lisbon Treaty in recognising this)

**Question 10-**

• Carbon Accreditation – Submit separate footprints for Dublin and Cork- currently are certified at level 2 out of 4- needs to show they are reducing their footprint every year and they have been. Published and on website to show commitment to reduction
• Waste Management- “systematic and widespread ‘look at this area over the past few years as focus have grown on it.
• Reference to the wide variety of different sectors in the company which makes up the airport and how this can make it difficult to implement policies and systems - “huge organisational challenge”
• But they have manage it well- refers to implementation of Sustainability policy a few years ago, Energy Policy to move towards ISO accreditation
• Strong focus on environment policies – because it is so vital and central to what they do

**Question 11-**

• has some key clearly defined aspects more so than others, more in environmental
• looks to continue to make progress
• travelling towards it
• have not yet everything right

**Question 12-**

• being clear simply allows you to make specific plans
• looks at both short term measures which give advantages through quick wins but also looking strategically at long term measures that show dividend in the years to come
**Theme 5- CSR Internationally and current state in Ireland**

**Question 13-**

- Feels it is largely driven by regulation,
- Drives what big companies do
- Highlights that CSR is often added costs without extra revenue
- Reporting and requirements have largely forced companies to move in that direction
- Feels that countries that are most ahead in this area are those most heavily regulated (largely referring to environmental/sustainability part of CSR)

**Question 14-**

- DAA a very globalized business, peers are international companies
- Same standards certainly don’t apply everywhere- but certain things like carbon accreditation are becoming more widespread globally (UK, Asia, Africa).
- Over time this shift will continue to happen.
- Suggests that policy and regulation need to better incentivise companies to engage more in making the more long term decisions
- More work needed from governments
- Very difficult for countries and companies under economic/financial pressures

**Question 15-**

- Feels there has been “some improvement” in Ireland
- Refers to recession as a wake-up call- due to companies not having the capital anymore to make such investments
- Emphasises further the need for more support from external bodies to encourage engagement

**Theme 6- The Strategic Nature of CSR**

**Question 16-**

- “it is implicit in it, it is not explicit”
- Have policies which are signed off and listed
- At the same time they have other competing requirements so it is integrating more and more
- Focus is on trying to making sustainability being more then about survival
Question 17-

- Climate Change
- Energy efficiency targets
- Refers to similar issues keep coming down the line in the future- additional pressure on us
- refers again to a better need of support, regulatory support – to counterbalance- to allow them better face such challenges- other companies in other industry work in a far more supportive environment for approaching CSR
- Also discusses employee and community challenges and need to keep focus on developing relationships with these.

Question 18-

- A lot of “lip service to CSR”
- Companies are trying to use CSR as a way of selling themselves
- CSR it can become overly burdensome and bureaucratic
- Some of the mechanisms and recommendations introduced already can be very cumbersome and not necessarily effective
- Intention is right but we are not nowhere near thee yet
- Feels at national level government is giving guidelines, targets etc. but not necessarily the support or outlets to achieve
- We are not at all in a best practice situation, a lot more to do
- Should not be super imposed, should be personal and work with your business model.
Appendix 6- Report of Interview Recording with Three Ireland

Three Ireland Interview-Write up

Jill Johnstone- Head of CSR at Three Ireland

Theme 1- Definitions and Theories of CSR

Question 1-

- Has seen numerous definitions of CSR over the years – too wordy, broad
- Likes to refer to definition of CSR by European Commission-
  “CSR is a concept whereby enterprises integrate social and environmental concerns in to their mainstream business operations on a voluntary basis

Question 2-

- Another name for CSR- sometimes called sustainability over CSR. Names are often interchanged
- Yes it is part and parcel in Three
- Yes have sustainability policies in place, it is part of what we do- **it is ongoing
- Embedded within business operation
- At the moment, starting out really in the development of their CSR- with their community/charity focus and then look to expand to environment etc.

Question 3-

- Yes. Customers demand companies to be socially responsible, they expect you to be responsible, to give back to society – seen as part and parcel of business particularly by millennial group
- Refers to marketing and social marketing as really focusing in today on promoting good practices etc. as opposed to been solely commercial

Question 4-

- Respondent refers to working in CSR for long time – approx. 13 years
- Only just starting in Ireland around this time and was then mainly focused on charity work, donations, cheque signing
- Notes that now, it is much more strategic, huge employee engagement element to it today. Employee expectations. Much more integrated into company DNA
- Becoming much more mainstream and day to day in business operations
**Theme 2- Stances on CSR**

**Question 5(A)**

- The type of business, line of business, their particular sector- example of mining company will heavily be involved in environment issues/campaigns
- Need to look and assess what the companies impact on society is and this is critical in shaping the type of stance taking- what you sell
- If what you sell has a negative impact you might look to turn it into a positive by engaging in something that helps or is beneficial – example gambling industry might provide gamblers anonymous etc.

**Question 5(B)**

- For Three, the sell mobile phones, internet service- there stance is largely driven by a feeling of responsibility to younger customers and parents- child protection controls etc.
- Recently launched new CSR campaign- driven at being very pro active
- Have aligned themselves (and the employees) with a charity which uses mobile and online technology to educate people in disadvantaged society
- Using employee skills to help with this- employee survey found areas of poverty, disadvantage and education are areas they found very relevant to a mobile phone company and this allowed them to market and engage in this charity programme. Going to help educate 1000 people in a virtual way over the next year.
- This is the key focus at the moment- once this is up and running smoothly going to then move on to looking at environment more and align current CSR with the health and safety/environment section of the company.
- Highlights approach to stakeholders as being quite unilateral- refers to research on customers to find out what they thought three should be engaging in- they said education, poverty also.

**Theme 3- The Role of Leadership**

**Question 6-**

- Very important – need for buy in from CEO and across top management or else it becomes very harder to engage in
- Says really are engaged and supportive in company towards CSR development
- Respondent notes she reports directly in to the CEO
Question 7-

- Notes a very pro-active and involved form of leadership- support from all senior management In what CSR manager is doing and the type of areas they are focusing their CSR on
- Again need buy in from employees- so it is very important- refers to strong internal communication system at company (intranet, employee email service etc.) allows for effective communication throughout promoting their CSR activities
- It brings transparency and understanding from all, allows for buy in from all

Question 8-

- It is fundamental
- Relates closely to corporate governance, and the way your company is run
- Company has very strong governance in place and this is through the company being owned by a very large multinational (Hutchinson Whampoa) who have very strong, strict and robust governance and ethical codes

Theme 4- CSR Issues, Practices, Policies and Standards

Question 9-

- When they started out as a mobile phone company the big concern initially would have been environmental – worked hard at improving this
- Then moved on to child protection largely, younger customers, the use of smartphones- need to ensure the usage is safe

Question 10-

- Charity of choice programme where they partner with for a 3 year period
- Employee Community Fund- employees given chance through small grants to engage in community or charity activity that they see fit and want to do
- Handset recycling – environment*
- Child Protection policies to provide safety and info for children and parents
- Continuing to build and grow constantly mainly on the community/charity/social aspects of CSR

Question 11 –

- Yes. Building on it all the time
- Looking at having a very comprehensive csr programme in place across the whole business within the next 3 years.

Question 12-

- Employee engagement- employees want you to give back to society
- Brand value/reputation
• Risk reduction/management (child protection)
• Also it can be a business opportunity through interaction with other entities, companies, charities etc.

**Theme 5- CSR Internationally and its current state In Ireland**

**Question 13-**

• Different business sectors/ industries
• Different standards and demands in different countries
• Different customer demand, cultural differences

**Question 14-**

• Yes
• Increase in CSR reports
• Three uses global CSR reports
• Global driven indexes and KPI’S that companies now have to adhere to and report against
• Felt by Three yes- both at a local level in Ireland and also global level for the owner Hutchinson Whampoa

**Question 15-**

• Feels it is strong,
• Refers to “Good for Business, Good for the Community” booklet recently issued by the government- Irelands national plan on CSR
• Significant growth in businesses which have and continue to join Business in the community Ireland
• A lot of both corporates but also SME’s getting involved
• Notes, still a long way to go and need to continue to work together and in the same direction

**The Strategic Nature of CSR**

**Question 16-**

• It is integrated- but want to build and grow on this
Drivers behind this are that employees and customers expect the company to give back and so it must be integrated.

It is good for business and notes companies noted for strong CSR strategies and generally very well managed overall.

**Question 17-**

- Feels there not In a bad position
- Need to keep looking across the business and to constantly review policies
- Focus and robust policies across supply chain and environment to look at in near future

**Question 18-**

- Feels that there can be a best practice- refers to the Business working responsibly mark- (a business in the community initiative) only about 8 companies have it in Ireland at present. – this mark can be seen as a best practice or a level in which to seek to achieve – so Three are focused in on attaining this over the next few years.