**References:**

Responsible Business: How to Manage a CSR Strategy Successfully. (2010). ICCA Publication.

Acquier, A., Gond, J. P., and Pasquero, J. (2011). Rediscovering Howard R. Bowen’s Legacy The Unachieved Agenda and Continuing Relevance of Social Responsibilities of the Businessman. *Business and Society*, *50*(4), 607-646.

Adams, C. A. (2008). A commentary on: corporate social responsibility reporting and reputation risk management. Accounting, Auditing and Accountability Journal, 21(3), 365-370.

Adams, C. A., and Frost, G. R. (2008). Integrating sustainability reporting into management practices.

Adams, C. A., Hill, W. Y., and Roberts, C. B. (1995). Social and environmental reporting in Europe. Social and Environmental Accountability Journal, 15(1), 2-3.

Adams, C. A., Hill, W. Y., and Roberts, C. B. (1998). Corporate social reporting practices in Western Europe: legitimating corporate behaviour? The British Accounting Review, 30(1), 1-21.

Aguilera, R. V., Rupp, D., Williams, C. A., and Ganapathi, J. (2004). Putting the S Back in Corporate Social Responsibility: a Multi-Level Theory of Social Change in Organizations

Aguilera, R. V., Rupp, D. E., Williams, C. A., and Ganapathi, J. (2007). Putting the S back in corporate social responsibility: A multilevel theory of social change in organizations. The Academy of Management Review ARCHIVE, 32(3), 836-863.

Aguinis, H. (2011). Organizational responsibility: Doing good and doing well.

Aguinis, H., Boyd, B. K., Pierce, C. A., and Short, J. C. (2011). Walking new avenues in management research methods and theories: Bridging micro and macro domains. Journal of Management, 37(2), 395-403.

Aguinis, H., and Glavas, A. (2012). What We Know and Don't Know About Corporate Social Responsibility: A Review and Research Agenda. Journal of Management.

Alazzani, A., and Wan-Hussin, W. N. (2013). Global Reporting Initiative's environmental reporting: A study of oil and gas companies. Ecological Indicators, 32(0), 19-24. doi: http://dx.doi.org/10.1016/j.ecolind.2013.02.019

Albinger, H., and Freeman, S. (2000). Corporate Social Performance and Attractiveness as an Employer to Different Job Seeking Populations. Journal of Business Ethics, 28(3), 243-253. doi: 10.1023/a:1006289817941

Aldama, L. R. P., Amar, P. A., and Trostianki, D. W. (2009). Embedding corporate responsibility through effective organizational structures. Corporate Governance, 9(4), 506-516.

Ali Fekrat, M., Inclan, C., and Petroni, D. (1996). Corporate environmental disclosures: Competitive disclosure hypothesis using 1991 annual report data. The International Journal of Accounting, 31(2), 175-195. doi: http://dx.doi.org/10.1016/S0020-7063(96)90003-5

Amaeshi, K. (2003). Stakeholder framework analysis of the meaning and perception of corporate social responsibility: A north-south comparison. World Bank Institute Research Studies.

Amaeshi, K. M., Osuji, O. K., and Nnodim, P. (2008). Corporate Social Responsibility in Supply Chains of Global Brands: A Boundaryless Responsibility? Clarifications, Exceptions and Implications. Journal of Business Ethics, 81(1), 223-234. doi: 10.1007/s10551-007-9490-5

Andrews, K. R. (1997). 5 The Concept of Corporate Strategy. Resources, Firms, and Stratregies: A Reader in the Resource-based Perspective, 52.

Andrews, T. (2012). What is Social Constructionism? Grounded Theory Review, 11(1).

Angus-Leppan, T., Metcalf, L., and Benn, S. (2010). Leadership Styles and CSR Practice: An Examination of Sense making, Institutional Drivers and CSR Leadership. Journal of Business Ethics, 93(2), 189-213. Doi: 10.1007/s10551-009-0221-y

Ansoff, H. I. (1957). Strategies for diversification. Harvard Business Review, 35(5), 113-124.

Ansoff, H. I., and McDonnell, E. J. (1990). Implanting strategic management (Vol. 2): Prentice Hall New York.

Aragón-Correa, J. A., Hurtado-Torres, N., Sharma, S., and García-Morales, V. J. (2008). Environmental strategy and performance in small firms: A resource-based perspective. Journal of Environmental Management, 86(1), 88-103. Doi: http://dx.doi.org/10.1016/j.jenvman.2006.11.022

Arnold, D. J., and Quelch, J. A. (2012). New strategies in emerging markets. Sloan management.

Arora, A. (1997). Patents, licensing, and market structure in the chemical industry. Research policy, 26(4), 391-403.

Architect of Better World (2013). UN Global Compact Leaders’ Summit

Asif, M., Searcy, C., Zutshi, A., and Fisscher, O. A. (2011). An integrated management systems approach to corporate social responsibility. Journal of Cleaner Production.

Auerbach, C. F., and Silverstein, L. B. (2003). Qualitative data: An introduction to coding and analysis: NYU press.

Babiak, K., and Trendafilova, S. (2011). CSR and environmental responsibility: motives and pressures to adopt green management practices. Corporate Social Responsibility and Environmental Management, 18(1), 11-24.

Ballou, B., Heitger, D. L., and Landes, C. E. (2006). The Future of Corporate Sustainability Reporting: A Rapidly Growing Assurance Opportunity. Journal of Accountancy, 202(6), 65-74.

Bandura, A. (2002). Social cognitive theory of mass communication. Media effects: Advances in theory and research, 2, 121-153.

Bandura, A. (2001). Social cognitive theory: An agentic perspective. *Annual review of psychology*, *52*(1), 1-26. Bang, G. (2010). Energy security and climate change concerns: Triggers for energy policy change in the United States?. *Energy Policy*, *38*(4), 1645-1653.

Bansal, P. (2005). Evolving sustainably: a longitudinal study of corporate sustainable development. Strategic Management Journal, 26(3), 197-218.

Bansal, P., and Bogner, W. C. (2002). Deciding on ISO 14001: economics, institutions, and context. Long Range Planning, 35(3), 269-290.

Bansal, P., and Clelland, I. (2004). Talking trash: Legitimacy, impression management, and unsystematic risk in the context of the natural environment. Academy of management Journal, 47(1), 93-103.

Barr, P. S., Stimpert, J. L., and Huff, A. S. (1992). Cognitive change, strategic action, and organizational renewal. Strategic Management Journal, 13(S1), 15-36. doi: 10.1002/smj.4250131004

Basu, K., and Palazzo, G. (2008). Corporate social responsibility: a process model of sensemaking. The Academy of Management Review (AMR), 33(1), 122-136.

Bazeley P. (2007). Qualitative data analysis with Nvivo. Sage Publications.

Beattie, V., McInnes, B., and Fearnley, S. (2004). A methodology for analysing and evaluating narratives in annual reports: a comprehensive descriptive profile and metrics for disclosure quality attributes. Accounting Forum, 28(3), 205-236. Doi: http://dx.doi.org/10.1016/j.accfor.2004.07.001

Beattie, V. A., McInnes, W. M., and Fearnley, S. (2002). Through the eyes of management: a study of narrative disclosures: Centre for Business Performance.

Bebbington, J., Larrinaga, C., and Moneva, J. M. (2008). Corporate social reporting and reputation risk management. Accounting, Auditing and Accountability Journal, 21(3), 337-361.

Beck, A. C., Campbell, D., and Shrives, P. J. (2010). Content analysis in environmental reporting research: Enrichment and rehearsal of the method in a British–German context. The British Accounting Review, 42(3), 207-222. Doi: http://dx.doi.org/10.1016/j.bar.2010.05.002

Bell, J., Soybel, V. E., and Turner, R. M. (2012). Integrating sustainability into corporate DNA. Journal of Corporate Accounting and Finance, 23(3), 71-82.

Belke, A., Dobnik, F., and Dreger, C. (2011). Energy consumption and economic growth: New insights into the cointegration relationship. *Energy Economics*, *33*(5), 782-789.

Berger, P. L., and Luckmann, T. (1991). *The social construction of reality: A treatise in the sociology of knowledge* (No. 10). Penguin UK.

Bewley, K., and Li, Y. (2000). Disclosure of environmental information by Canadian manufacturing companies: a voluntary disclosure perspective. *Advances in environmental accounting & management*, *1*, 201-226.

Bhattacharya, C., Korschun, D., and Sen, S. (2009). Strengthening stakeholder–company relationships through mutually beneficial corporate social responsibility initiatives. Journal of Business Ethics, 85, 257-272.

Bhattacharya, C., Sen, S., and Korschun, D. (2012). Using corporate social responsibility to win the war for talent. MIT Sloan Management Review, 49.

Bigliani**.** R and J. Feblowitz (2011). Minimizing Operational Risk in the Oil and Gas Industry, White Paper, IDC Energy Insights

Bigliani, R. J. F. (2013). Managing operational risk in the oil and gas industry. IDC Energy insight.

Biloslavo, R., and Trnavcevic, A. (2009). Web sites as tools of communication of a “green” company. Management Decision, 47(7), 1158-1173.

Birkinshaw, J., Healey, M. P., Suddaby, R., and Weber, K. (2014). Debating the Future of Management Research. *Journal of Management Studies*, *51*(1), 38-55.

Blowfield, M. (2005). Corporate Social Responsibility: reinventing the meaning of development? International Affairs, 81(3), 515-524. Doi: 10.1111/j.1468-2346.2005.00466.x

Blowfield, M., and Murray, A. (2008). Corporate responsibility: A critical overview: Oxford, Oxford University Press.

Bogt, H. T. and J. V. Helden, 2012, The practical relevance of management accounting research and the role of qualitative methods therein: The debate continues. Qualitative Research in Accounting and Management, Vol. 9 Iss: 3, pp.265 - 273

Boje, D. M., Oswick, C., and Ford, J. D. (2004). Introduction to special topic forum: Language and Organization: The Doing of Discourse. The Academy of Management Review, 29(4), 571-577.

Bonardi, J.-P., Hillman, A. J., and Keim, G. D. (2005). The Attractiveness of Political Markets: Implications for Firm Strategy. The Academy of Management Review, 30(2), 397-413. doi: 10.2307/20159126

Bondy, K., Moon, J., and Matten, D. (2012). An Institution of Corporate Social Responsibility (CSR) in Multi-National Corporations (MNCs): Form and Implications. Journal of Business Ethics, 1-19.

Bonini, S. M., Mendonca, L. T., and Oppenheim, J. M. (2006). When social issues become strategic. McKinsey Quarterly, 2, 20.

Boulding, K. E. (1956). General systems theory—the skeleton of science. Management Science, 2(3), 197-208.

Bouten, L., Everaert, P., Van Liedekerke, L., De Moor, L., & Christiaens, J. (2011). Corporate social responsibility reporting: A comprehensive picture? Accounting Forum, 35(3), 187-204. doi: http://dx.doi.org/10.1016/j.accfor.2011.06.007

Bowker, G. C., and Star, S. L. (1999). Sorting things out: classification and its consequences, 1999. New Baskerville: MIT.

Brammer, S., and Pavelin, S. (2005). Corporate community contributions in the United Kingdom and the United States. *Journal of Business Ethics*, *56*(1), 15-26.

Brammer, S., and Millington, A. (2008). Does it pay to be different? An analysis of the relationship between corporate social and financial performance. Strategic Management Journal, 29(12), 1325-1343. doi: 10.1002/smj.714

Branco C., M., and Lima Rodriques, L. (2007). Positioning stakeholder theory within the debate on corporate social responsibility.

Branco, M. C., and Rodrigues, L. L. (2012). Issues in Corporate Social and Environmental Reporting Research: An Overview. Issues in social and Environmental Accounting, 1(1), 72-90.

Brown, T. J., and Dacin, P. A. (1997). The company and the product: corporate associations and consumer product responses. *The Journal of Marketing*, 68-84.

Bryant, A., and Charmaz, K. (2010). Grounded theory in historical perspective: An epistemological account. Handbook of grounded theory, 31-57.

Bryant, A. (2013). Grounded Theory Method. *Qualitative Methods in the Social and Behavioral Sciences*, 108.

Bryman, A., and Bell, E. (2007). Business research methods: Oxford university press.

Buchanan, D. A., and Bryman, A. (2007). Contextualizing methods choice in organizational research. Organizational research methods, 10(3), 483-501.

Buchanan, J. M. (1988). The Economic Theory of Politics Reborn. Challenge, 31(2), 4-10. doi: 10.2307/40720483

Burchell, J., and Cook, J. (2008). Stakeholder dialogue and organisational learning: changing relationships between companies and NGOs. Business Ethics: A European Review, 17(1), 35-46.

Burke, L., and Logsdon, J. M. (1996). How corporate social responsibility pays off. Long Range Planning, 29(4), 495-502. doi: http://dx.doi.org/10.1016/0024-6301(96)00041-6

Campbell, D., Shrives, P., and Bohmbach-Saager, H. (2001). Voluntary Disclosure of Mission Statements in Corporate Annual Reports: Signaling What and To Whom? Business and Society Review, 106(1), 65-87. doi: 10.1111/0045-3609.00102

Campbell, D., and Slack, R. (2011). Environmental disclosure and environmental risk: Sceptical attitudes of UK sell-side bank analysts. The British Accounting Review, 43(1), 54-64. doi: http://dx.doi.org/10.1016/j.bar.2010.11.002

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. Academy of management review, 4(4), 497-505.

Carroll, A. B., and Shabana, K. M. (2010). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. International Journal of Management Reviews, 12(1), 85-105. doi: 10.1111/j.1468-2370.2009.00275.x

Castka, P., Balzarova, M. A., Bamber, C. J., and Sharp, J. M. (2004). How can SMEs effectively implement the CSR agenda? A UK case study perspective. Corporate Social Responsibility and Environmental Management, 11(3), 140-149.

Chaffee, E. E. (1985). Three Models of Strategy. The Academy of Management Review, 10(1), 89-98. doi: 10.2307/258215

[Chapman, and Kern](http://www.emeraldinsight.com/search.htm?ct=all&st1=Christopher+S.+Chapman+and+Anja+Kern&fd1=aut&PHPSESSID=6dhg4tlgk498f2227f63c996l3), A. 2012, What do academics do? Understanding the practical relevance of research, Qualitative Research in Accounting and Management, Vol. 9, Issue: 3

Charmaz, K. (1990). ‘Discovering’ chronic illness: Using grounded theory. Social Science and Medicine, 30(11), 1161-1172. doi: http://dx.doi.org/10.1016/0277-9536(90)90256-R

Charmaz, K. (2006). Constructing grounded theory: A practical guide through qualitative analysis: Sage Publications Limited.

Charmaz, K. (2008). Constructionism and the grounded theory method. Handbook of constructionist research, 397-412.

Charmaz, K. (2012). The Power and Potential of Grounded Theory.

Cheah, E. T., Chan, W. L., and Chieng, C. L. L. (2007). The corporate social responsibility of pharmaceutical product recalls: An empirical examination of US and UK markets. Journal of Business Ethics, 76(4), 427-449.

Cheah, E. T., Jamali, D., Johnson, J. E., and Sung, M. C. (2011). Drivers of corporate social responsibility attitudes: The demography of socially responsible investors. British Journal of Management, 22(2), 305-323.

Chen, S., and Bouvain, P. (2009). Is corporate responsibility converging? A comparison of corporate responsibility reporting in the USA, UK, Australia, and Germany. Journal of Business Ethics, 87(1), 299-317.

Child, J. (1972). Organizational structure, environment and performance: the role of strategic choice. Sociology, 6(1), 1-22.

Child, J. (1997). Strategic choice in the analysis of action, structure, organizations and environment: retrospect and prospect. *Organization studies*, *18*(1), 43-76

Cho, C. H., and Patten, D. M. (2013). Green accounting: Reflections from a CSR and environmental disclosure perspective. Critical Perspectives on Accounting (0). doi: http://dx.doi.org/10.1016/j.cpa.2013.04.003

Clark, T., and Allan, D. (2012). Shareholder Value from Sustainability Leadership: Comparing Valuation Ratios within Industry Groups. International Research Journal of Finance and Economics (89), 108-117.

Clarke, J., and Gibson‐Sweet, M. (1999). The use of corporate social disclosures in the management of reputation and legitimacy: a cross sectoral analysis of UK top 100 companies. *Business Ethics: A European Review*, *8*(1), 5-13.

Clarke, C. J., and Varma, S. (1999). Strategic risk management: the new competitive edge. Long Range Planning, 32(4), 414-424. doi: http://dx.doi.org/10.1016/S0024-6301(99)00052-7

Clarkson, M. B. E. (1995). A Stakeholder Framework for Analyzing and Evaluating Corporate Social Performance. The Academy of Management Review, 20(1), 92-117. doi: 10.2307/258888

Clarkson, P. M., Li, Y., Richardson, G. D., and Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis. Accounting, Organizations and Society, 33(4–5), 303-327. doi: http://dx.doi.org/10.1016/j.aos.2007.05.003

Cloutier, C., and Montreal, H. (2011). The Implementation of CSR Strategy in Practice.

Clutterbuck, D., Dearlove, D., and Snow, D. (1992). Action speak louder: a management guide to corporate social responsibility: K. Page.

Collier, J., and Esteban, R. (2007). Corporate social responsibility and employee commitment. Business Ethics: A European Review, 16(1), 19-33.

Connell, K. (2012). Managing Risk at Times of Pandemic: Whose Responsibility?

Connelly, B. L., Certo, S. T., Ireland, R. D., and Reutzel, C. R. (2011). Signaling theory: A review and assessment. Journal of Management, 37(1), 39-67.

Conway, J. E. (2013). The risk is in the relationship (not the country): Political risk management in the uranium industry in Kazakhstan. *Energy Policy*.

Corbin, J., and Strauss, A. (1990). Grounded theory research: Procedures, canons, and evaluative criteria. Qualitative Sociology, 13(1), 3-21. doi: 10.1007/bf00988593

Cormier, D., Gordon, I. M., and Magnan, M. (2004). Corporate environmental disclosure: contrasting management's perceptions with reality. Journal of Business Ethics, 49(2), 143-165.

Cormier, D., Ledoux, M.-J., and Magnan, M. (2009). The use of Web sites as a disclosure platform for corporate performance. International Journal of Accounting Information Systems, 10(1), 1-24. doi: 10.1016/j.accinf.2008.04.002

Cormier, D., and Magnan, M. (2003). Environmental reporting management: a continental European perspective. Journal of Accounting and Public Policy, 22(1), 43-62.

Cormier, D., Magnan, M., and Van Velthoven, B. (2005). Environmental disclosure quality in large German companies: Economic incentives, public pressures or institutional conditions? European Accounting Review, 14(1), 3-39. Doi: 10.1080/0963818042000339617

Coupland, C. (2005). Corporate Social Responsibility as Argument on the Web. Journal of Business Ethics, 62(4), 355-366. Doi: 10.1007/s10551-005-1953-y

Coupland, C. (2006). Corporate social and environmental responsibility in web-based reports: Currency in the banking sector? Critical Perspectives on Accounting, 17(7), 865-881.

Cramer, J. (2005). Company learning about corporate social responsibility. Business Strategy and the Environment, 14(4), 255-266. Doi: 10.1002/bse.432

Cramer, J. (2005). Experiences with structuring corporate social responsibility in Dutch industry. Journal of Cleaner Production, 13(6), 583-592.

Cramer, J., Jonker, J., and van der Heijden, A. (2004). Making Sense of Corporate Social Responsibility. Journal of Business Ethics, 55(2), 215-222. Doi: 10.1007/s10551-004-1903-0

Cramer, J., Van Der Heijden, A., & Jonker, J. (2006). Corporate social responsibility: making sense through thinking and acting. Business Ethics: A European Review, 15(4), 380-389.

Crane, A., and Matten, D. (2004). Questioning the domain of the business ethics curriculum: where the law ends or where it starts?

Daft, R. L., & Weick, K. E. (1984). Toward a model of organizations as interpretation systems. Academy of management review, 9(2), 284-295.

Daft, R. L 1998, *Organization Theory and Design* South Western College Publishing

Dahlsrud, A. (2008). How corporate social responsibility is defined: an analysis of 37 definitions. Corporate Social Responsibility and Environmental Management, 15(1), 1-13. Doi: 10.1002/csr.132

Dam, K. W. (2001). The rules of the global game: A new look at us international economic policymaking. University of Chicago Press.

David, F. R. (1999). Strategic Management: Concepts and Cases (7th edition ed.) Prentice Hall.

Davis, K. (1973). The case for and against business assumption of social responsibilities. The Academy of Management Journal, 16(2), 312-322.

Deegan, Rankin, Voght, 2000, Firms' Disclosure Reactions to Major Social Incidents: Australian Evidence, [Accounting Forum](http://onlinelibrary.wiley.com/journal/10.1111/%28ISSN%291467-6303) , [Vol 24, Issue 1](http://onlinelibrary.wiley.com/doi/10.1111/accf.2000.24.issue-1/issuetoc)

Deegan, C. (2002). Introduction: the legitimising effect of social and environmental disclosures–a theoretical foundation. Accounting, Auditing & Accountability Journal, 15(3), 282-311.

Deegan, C., and Blomquist, C. (2006). Stakeholder influence on corporate reporting: An exploration of the interaction between WWF-Australia and the Australian minerals industry. Accounting, Organizations and Society, 31(4–5), 343-372. doi: <http://dx.doi.org/10.1016/j.aos.2005.04.001>

Deegan, C., and Rankin, M. (1996). Do Australian companies report environmental news objectively?: An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority. Accounting, Auditing & Accountability Journal, 9(2), 50-67.

Delgado-García, J. B., de Quevedo-Puente, E., and Díez-Esteban, J. M. (2013). The Impact of Corporate Reputation on Firm Risk: A Panel Data Analysis of Spanish Quoted Firms. British Journal of Management, 24(1), 1-20. doi: 10.1111/j.1467-8551.2011.00782.x

Delmas, M., Etzion, D., and Nairn-Birch, N. (2013). TRIANGULATING ENVIRONMENTAL PERFORMANCE: WHAT DO CORPORATE SOCIAL RESPONSIBILITY RATINGS REALLY CAPTURE? The Academy of Management Perspectives.

Dennis M, P. (2002). The relation between environmental performance and environmental disclosure: a research note. Accounting, Organizations and Society, 27(8), 763-773. doi: 10.1016/s0361-3682(02)00028-4

Detomasi, D. (2008). The Political Roots of Corporate Social Responsibility. Journal of Business Ethics, 82(4), 807-819. doi: 10.1007/s10551-007-9594-y

Detomasi, D. A. (2007). The Multinational Corporation and global governance: Modelling global public policy networks. Journal of Business Ethics, 71(3), 321-334.

Deumes, R. (2008). Corporate Risk Reporting A Content Analysis of Narrative Risk Disclosures in Prospectuses. Journal of Business Communication, 45(2), 120-157.

Dey. I (1993). Qualitative Data Analysis: A User-friendly Guide for Social Scientists. Routledge

Dey, I. (1999). Grounding grounded theory. San Diego, CA: Academic Press.

DiMaggio, P. J., and Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. American sociological review, 147-160.

Doh, J. P., and Guay, T. R. (2006). Corporate Social Responsibility, Public Policy, and NGO Activism in Europe and the United States: An Institutional Stakeholder Perspective. Journal of Management Studies, 43(1), 47-73.

Donaldson, T., and Dunfee, T. W. (1994). Toward a unified conception of business ethics: Integrative social contracts theory. The Academy of Management Review, 19(2), 252-284.

Donaldson, T., and Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. Academy of management review, 20(1), 65-91.

Drucker, P. F. (1974). Management, Tasks, Responsibilities, Practices: Heinemann.

Duncan, R. B. (1972). Characteristics of organizational environments and perceived environmental uncertainty. Administrative Science Quarterly, 313-327.

Dunfee, T. W., and Hess, D. (2000). The legitimacy of direct corporate humanitarian investment. Business Ethics Quarterly, 10(1), 95-109.

Dunne, C. (2011). The place of the literature review in grounded theory research. International Journal of Social Research Methodology, 14(2), 111-124.

Dhaliwal, D. S., Radhakrishnan, S., Tsang, A., and Yang, Y. G. (2012). Nonfinancial disclosure and analyst forecast accuracy: International evidence on corporate social responsibility disclosure. *The Accounting Review*, *87*(3), 723-759.

Eaves, Y. D. (2001). A synthesis technique for grounded theory data analysis. Journal of Advanced Nursing, 35(5), 654-663.

Flouris, T. G., and Oswald, S. L. (2006). Designing and executing strategy in aviation management: Ashgate Publishing.

Foss, N. J. (2011). Invited Editorial: Why Micro-Foundations for Resource-Based Theory Are Needed and What They May Look Like. Journal of Management, 37(5), 1413-1428.

Foss, N. J., and Lindenberg, S. (2013). Micro-foundations for strategy: A goal-framing perspective on the drivers of value creation. Academy of Management Perspectives, 27(2).

Freedman, M., and Stagliano, A. (1991). Differences in social-cost disclosures: a market test of investor reactions. Accounting, Auditing and Accountability Journal, 4(1).

[Freeman, R. E](http://en.wikipedia.org/wiki/R._Edward_Freeman). (1984). *Strategic Management: A stakeholder approach*. Boston: Pitman. [ISBN](http://en.wikipedia.org/wiki/International_Standard_Book_Number) [0-273-01913-9](http://en.wikipedia.org/wiki/Special%3ABookSources/0-273-01913-9).

Freeman, I., and Hasnaoui, A. (2010). The Meaning of Corporate Social Responsibility: The Vision of Four Nations. Journal of Business Ethics, 1-25.

French, W.L. and C. H. Bell, 1999 Organization Development: Behavioural Science Interventions for Organization Improvement, Prentice Hall; 6th edition

Frynas, J. G. (2005). The false developmental promise of Corporate Social Responsibility: evidence from multinational oil companies. International Affairs, 81(3), 581-598.

Fukukawa, K., and Teramoto, Y. (2009). Understanding Japanese CSR: The reflections of managers in the field of global operations. Journal of Business Ethics, 85, 133-146.

Fukukawa, K (2010). Corporate Social Responsibility in Asia, Routledge International Business in Asia

Galbreath, J. (2009). Building corporate social responsibility into strategy. European business review, 21(2), 109-127.

Galbreath, J. (2011). To what extent is business responding to climate change? Evidence from a global wine producer. Journal of Business Ethics, 104(3), 421-432.

Galbreath, J., and Benjamin, K. (2010). An action-based approach for linking CSR with strategy. Innovative CSR: From Risk Management to Value Creation, 1(46), 11-36.

Gamble, G. O., Hsu, K., Jackson, C., and Tollerson, C. D. (1996). Environmental disclosures in annual reports: An international perspective. The International Journal of Accounting, 31(3), 293-331. Doi: http://dx.doi.org/10.1016/S0020-7063 (96)90022-9

Garriga, E., and Melé, D. (2004). Corporate Social Responsibility Theories: Mapping the Territory. Journal of Business Ethics, 53(1), 51-71. Doi: 10.1023/b:busi.0000039399.90587.34

Gasson, S. (2004). Qualitative Field Studies. *The handbook of information systems research*, 79.

Gavrilescu, M., and Chisti, Y. (2005). Biotechnology—a sustainable alternative for chemical industry. Biotechnology Advances, 23(7), 471-499.

George, E., Chattopadhyay, P., Sitkin, S. B., & Barden, J. (2006). Cognitive underpinnings of institutional persistence and change: A framing perspective. *Academy of Management Review*, *31*(2), 347-365.

Gibb, A. A. (2000). SME policy, academic research and the growth of ignorance, mythical concepts, myths, assumptions, rituals and confusions. International Small Business Journal, 18(3), 13.

Gibbs, G. R. (2008). Analysing qualitative data: Sage.

Gioia, D. A., & Chittipeddi, K. (1991). Sensemaking and sensegiving in strategic change initiation. Strategic Management Journal, 12(6), 433-448.

Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2013). Seeking Qualitative Rigor in Inductive Research Notes on the Gioia Methodology. Organizational research methods, 16(1), 15-31.

Gioia, D. A., & Mehra, A. (1996). Sensemaking in organizations (Vol. 21, pp. 1226-1230): JSTOR.

Glaser, B. (1978). Advances in the Methodology of Grounded Theory: Theoretical Sensitivity: University of California, San Francisco.

Glaser, B., & Strauss, A. (1967). The discovery of grounded theory. 1967. Aldin, New York.

Glaser, B. G. (1992). Emergence vs forcing: Basics of grounded theory analysis: Sociology Press.

Glaser, B. G. (2002, September). Constructivist grounded theory?. In *Forum Qualitative Sozialforschung/Forum: Qualitative Social Research* (Vol. 3, No. 3).

Glaser, B. G. (2008). Conceptualization: On theory and theorizing using grounded theory. International Journal of Qualitative Methods, 1(2), 23-38.

Glaser, B. G., & Holton, J. (2007). Remodeling grounded theory. Historical Social Research/Historische Sozialforschung. Supplement, 47-68.

Glaser, B. G., & Strauss, A. L. (2009). The discovery of grounded theory: Strategies for qualitative research: Transaction Books.

Golob, U., & Bartlett, J. L. (2007). Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia. *Public Relations Review*, *33*(1), 1-9.

Godfrey, P. C. (2005). The Relationship Between Corporate Philanthropy And Shareholder Wealth: A Risk Management Perspective. Academy of management review, 30(4), 777-798. doi: 10.5465/amr.2005.18378878

Godfrey, P. C., & Hatch, N. W. (2007). Researching corporate social responsibility: An agenda for the 21st century. Journal of Business Ethics, 70(1), 87-98.

Godfrey, P. C., Merrill, C. B., & Hansen, J. M. (2009). The relationship between corporate social responsibility and shareholder value: an empirical test of the risk management hypothesis. Strategic Management Journal, 30(4), 425-445. doi: 10.1002/smj.750

Gond, J.-P., Grubnic, S., Herzig, C., & Moon, J. (2012). Configuring management control systems: Theorizing the integration of strategy and sustainability. Management accounting research, 23(3), 205-223. doi: http://dx.doi.org/10.1016/j.mar.2012.06.003

Graafland, J., Van de Ven, B., & Stoffele, N. (2003). Strategies and instruments for organising CSR by small and large businesses in the Netherlands. Journal of Business Ethics, 47(1), 45-60.

Graham, L. J. (2005). Discourse analysis and the critical use of Foucault.

Graneheim, U. H., & Lundman, B. (2004). Qualitative content analysis in nursing research: concepts, procedures and measures to achieve trustworthiness. Nurse education today, 24(2), 105-112.

Graves, S. B., & Waddock, S. A. (1994). Institutional owners and corporate social performance. Academy of management Journal, 1034-1046.

Graves, T. R. (2010). Enhancing Perception in Ethical Decision Making: A Method to Address Ill-Defined Training Domains: DTIC Document.

Gray, R. (2001). Thirty years of social accounting, reporting and auditing: what (if anything) have we learnt? Business Ethics: A European Review, 10(1), 9-15.

Gray, R. (2010). A re-evaluation of social, environmental and sustainability accounting: an exploration of an emerging trans-disciplinary field? Sustainability Accounting, Management and Policy Journal, 1(1), 11-32.

Gray, R. (2013). Back to basics: What do we mean by environmental (and social) accounting and what is it for?—A reaction to Thornton. Critical Perspectives on Accounting(0). doi: http://dx.doi.org/10.1016/j.cpa.2013.04.005

Gray, R. (2013). A Methodology for Analysing and Evaluating Narratives in Annual Reports: A Comprehensive Descriptive Profile and Metrics for Disclosure Quality Attributes. Social and Environmental Accountability Journal, 33(1), 56-57. doi: 10.1080/0969160x.2013.766418

Gray, R., Javad, M., Power, D. M., & Sinclair, C. D. (2001). Social and environmental disclosure and corporate characteristics: A research note and extension. Journal of Business Finance & Accounting, 28(3‐4), 327-356.

Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure. Accounting, Auditing & Accountability Journal, 8(2), 47-77.

Green, T., & Peloza, J. (2011). How does corporate social responsibility create value for consumers? Journal of Consumer Marketing, 28(1), 48-56.

Greening, D. W., & Gray, B. (1994). Testing a model of organizational response to social and political issues. Academy of management Journal, 467-498.

Greening, D. W., & Turban, D. B. (2000). Corporate Social Performance As a Competitive Advantage in Attracting a Quality Workforce. Business & Society, 39(3), 254-280. doi: 10.1177/000765030003900302

Groening, C., & Kanuri, V. K. (2013). Investor reaction to positive and negative corporate social events. Journal of business research, 66(10), 1852-1860. doi: http://dx.doi.org/10.1016/j.jbusres.2013.02.006

Guba, E. G., & Lincoln, Y. S. (1994). Competing paradigms in qualitative research. Handbook of qualitative research, 2, 163-194.

Gunningham, N. (1995). Environment, Self‐Regulation, and the Chemical Industry: Assessing Responsible Care\*. Law & policy, 17(1), 57-109.

Guthrie, J., & Mathews, M. R. (1985). Corporate social accounting in Australasia. *Research in corporate social performance and policy*, *7*(1), 251-277.

Guthrie, J., & Abeysekera, I. (2006). Content analysis of social, environmental reporting: what is new? Journal of Human Resource Costing & Accounting, 10(2), 114-126.

Guthrie, J., & Parker, L. D. (2012). Editorial: Reflections and projections: 25 years of interdisciplinary perspectives on accounting, auditing and accountability research| Macquarie University ResearchOnline.

Guthrie, J., Petty, R., Yongvanich, K., & Ricceri, F. (2004). Using content analysis as a research method to inquire into intellectual capital reporting. Journal of Intellectual Capital, 5(2), 282-293.

Hackston, D., Milne, M. J. (1996). Some determinants of social and environmental disclosures in New Zealand companies. Accounting, Auditing & Accountability Journal, 9(1), 77-108.

Halliday, M. A. K. (1973). Explorations in the Functions of Language.

Hambrick, D. C. (2007). The field of management's devotion to theory: too much of a good thing? Academy of management Journal, 50(6), 1346-1352.

Hamel, G., & Prahalad, C. K. (2005). Strategic intent. Harvard Business Review, 83(7), 148.

Haque, S., Deegan, C., & Inglis, R. (2011). Climate change-related corporate governance information: An explanation of the difference between the supply of and demand for such information. Paper presented at the 2011 Accounting & Finance Association of Australia and New Zealand (AFAANZ) Conference.

Hartmann, M. (2011). Corporate social responsibility in the food sector. European Review of Agricultural Economics, 38(3), 297-324.

Henisz, W. J., & Zelner, B. A. (2005). LEGITIMACY, INTEREST GROUP PRESSURES, AND CHANGE IN EMERGENT INSTITUTIONS: THE CASE OF FOREIGN INVESTORS AND HOST COUNTRY GOVERNMENTS. Academy of management review, 30(2), 361-382.

Heslin, P. A., & Ochoa, J. D. (2008). Understanding and developing strategic corporate social responsibility. Organizational Dynamics, 37(2), 125-144.

Hess, D., Rogovsky, N., & Dunfee, T. W. (2002). The next wave of corporate community involvement: Corporate social initiatives. California Management Review, 44(2), 110-125.

Hillman, A. J., & Hitt, M. A. (1999). Corporate Political Strategy Formulation: A Model of Approach, Participation, and Strategy Decisions. The Academy of Management Review, 24(4), 825-842.

Hillman, A. J., & Keim, G. D. (2001). Shareholder value, stakeholder management, and social issues: what's the bottom line? Strategic Management Journal, 22(2), 125-139.

Hoffman, A. J., & Bazerman, M. H. (2007). Changing practice on sustainability: Understanding and overcoming the organizational and psychological barriers to action. Organizations and the sustainability mosaic: Crafting long-term ecological and societal solutions, 84.

Holliday Jr, C. O., Schmidheiny, S., & Watts, P. (2002). Walking the talk: The business case for sustainable development. Berrett-Koehler Publishers.

Holland, L., & Boon Foo, Y. (2003). Differences in environmental reporting practices in the UK and the US: the legal and regulatory context. The British Accounting Review, 35(1), 1-18.

Holsti, O. R. (1969). Content analysis for the social sciences and humanities.

Hope, W. (2006). Global capitalism and the critique of real time. Time & Society, 15(2-3), 275.

Hoskisson, R. E., Eden, L., Lau, C. M., & Wright, M. (2000). Strategy in emerging economies. Academy of management Journal, 43(3), 249-267.

Hsieh, H.-F., & Shannon, S. (2005). Three Approaches to Qualitative Content Analysis. Qualitative Health Research, 15(9), 1277-1288. doi: citeulike-article-id:430109

Hughes, S. B., Sander, J. F., & Reier, J. C. (2000). Do environmental disclosures in US annual reports differ by environmental performance? Advances in Environmental Accounting & Management, 1, 141-161.

Huseynov, F., & Klamm, B. K. (2012). Tax avoidance, tax management and corporate social responsibility. Journal of Corporate Finance, 18(4), 804-827. doi: http://dx.doi.org/10.1016/j.jcorpfin.2012.06.005

Husted, B., & Allen, D. (2007). Corporate Social Strategy in Multinational Enterprises: Antecedents and Value Creation. Journal of Business Ethics, 74(4), 345-361. doi: 10.1007/s10551-007-9511-4

Husted, B. W. (2003). Governance choices for corporate social responsibility: to contribute, collaborate or internalize? Long Range Planning, 36(5), 481-498.

Husted, B. W., & Allen, D. B. (2000). Is it ethical to use ethics as strategy? Journal of Business Ethics, 27(1), 21-31.

Husted, B. W., & Allen, D. B. (2006). Corporate Social Responsibility in the Multinational Enterprise: Strategic and Institutional Approaches. Journal of International Business Studies, 37(6), 838-849.

Husted, B. W., & Allen, D. B. (2007). Strategic Corporate Social Responsibility and Value Creation among Large Firms. Lessons from the Spanish Experience. Long Range Planning, 40(6), 594-610.

Jameson, D. A. (2000). Telling the investment story: A narrative analysis of shareholder reports. Journal of Business Communication, 37(1), 7-38.

Jenkins, H. (2004). Corporate social responsibility and the mining industry: conflicts and constructs. Corporate Social Responsibility and Environmental Management, 11(1), 23-34.

Jenkins, H. (2006). Small business champions for corporate social responsibility. Journal of Business Ethics, 67(3), 241-256.

Jenkins, M , Ambrosini V. and Collier N. (2007). Advanced Strategic Management, A Multi-Perspective Approach. Palgrave Macmillan

Jenkins, H. (2009). A ‘business opportunity’ model of corporate social responsibility for small- and medium-sized enterprises. Business Ethics: A European Review, 18(1), 21-36. doi: 10.1111/j.1467-8608.2009.01546.x

Jenkins, H. (2009). A ‘business opportunity’model of corporate social responsibility for small‐and medium‐sized enterprises. Business Ethics: A European Review, 18(1), 21-36.

Jenkins, H., & Yakovleva, N. (2006). Corporate social responsibility in the mining industry: Exploring trends in social and environmental disclosure. Journal of Cleaner Production, 14(3), 271-284.

Jones, A. (2004). Making sense of corporate social responsibility. Grassroots Development.

Jones, B., & Nisbet, P. (2011). Shareholder value versus stakeholder values: CSR and financialization in global food firms. Socio-Economic Review, 9(2), 287.

Jones, D. A. (2010). Does serving the community also serve the company? Using organizational identification and social exchange theories to understand employee responses to a volunteerism programme. Journal of Occupational and Organizational Psychology, 83(4), 857-878.

Jones, M. T. (1999). The institutional determinants of social responsibility. Journal of Business Ethics, 20(2), 163-179.

Jose, A., & Lee, S.-M. (2007). Environmental Reporting of Global Corporations: A Content Analysis based on Website Disclosures. Journal of Business Ethics, 72(4), 307-321. doi: 10.1007/s10551-006-9172-8

Kemper, J., Schilke, O., Reimann, M., Wang, X., & Brettel, M. (2013). Competition-motivated corporate social responsibility. Journal of business research, 66(10), 1954-1963. doi: http://dx.doi.org/10.1016/j.jbusres.2013.02.018

Ketola, T. (2007). HOW TO TURN CORPORATE RESPONSIBILITY STRATEGIES INTO BUSINESS STRATEGIES? Academy of Management Conference. Ecole Centrale, HEC-Paris and INSEAD, Paris, 16–19 May 2007

Ketola, T. (2010). Five leaps to corporate sustainability through a corporate responsibility portfolio matrix. Corporate Social Responsibility and Environmental Management, 17(6), 320-336. doi: 10.1002/csr.219

Khandkar, S. H. (2009). Open coding. Lecture material.

Kiron, D., N. Kruschwitz, M. Reeves and E. Goh (2013). The benefit of sustainability-driven innovation. MIT Sloan Management Review and the Boston Consulting Group (BCG).

Kiron et al. 2013, Sustainability’s Next Frontier. MIT Sloan Management Review and the Boston Consulting Group (BCG).

Kolk, A. (1999). Evaluating corporate environmental reporting. Business Strategy and the Environment, 8(4), 225-237.

Kolk, A., and van Tulder, R. (2010). International business, corporate social responsibility and sustainable development. International Business Review, 19(2), 119-125.

Kolk, A., and Pinkse, J. (2011). THE CLIMATE CHANGE–DEVELOPMENT NEXUS AND TRIPARTITE PARTNERSHIPS

KPMG (2005). International Survey of Corporate Responsibility Reporting.

KPMG (2009). International Survey of Corporate Responsibility Reporting.

KPMG (2013). International KPMG Survey of Corporate Responsibility Reporting. 9 December 2013.

Kraut, M., and Dennis, P. (2012). The efficacy of voluntary disclosure: a study of water disclosures by mining companies using the global reporting initiative framework. Academy of Accounting and Financial Studies, 17(2), 23.

Kreng, V. B., and Huang, M. Y. (2011). Corporate social responsibility: Consumer behavior, corporate strategy, and public policy. Social Behavior and Personality: an international journal, 39(4), 529-541.

Le Menestrel, M., & de Bettignies, H. C. (2002). Processes and Consequences in Business Ethical Dilemmas: The Oil Industry and Climate Change. Journal of Business Ethics, 41(3), 251-266.

Lee, K., Fooks, G., Gilmore, A., Collin, J., & Holden, C. (2012). The Limits of Corporate Social Responsibility: Techniques of Neutralization, Stakeholder Management and Political CSR.

Lee, M., & Kohler, J. (2010). Benchmarking and transparency: Incentives for the pharmaceutical industry’s corporate social responsibility. *Journal of business ethics*, *95*(4), 641-658.

Lee, M.-D. P. (2008). A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. International Journal of Management Reviews, 10(1), 53-73. doi: 10.1111/j.1468-2370.2007.00226.x

Lehman, G. (2001). Reclaiming the public sphere: problems and prospects for corporate social and environmental accounting. Critical Perspectives on Accounting, 12(6), 713-733. doi: http://dx.doi.org/10.1006/cpac.2001.0476

Lepoutre, J., & Heene, A. (2006). Investigating the impact of firm size on small business social responsibility: a critical review. Journal of Business Ethics, 67(3), 257-273.

Levy, D. L., & Kolk, A. (2002). Strategic responses to global climate change: Conflicting pressures on multinationals in the oil industry. Business and Politics, 4(3), 2.

Livesey, S. (2002). The Discourse of the Middle Ground. Management Communication Quarterly, 15(3), 313-349. doi: citeulike-article-id:10315077

Livesey, S. (2002). Global Warming Wars: Rhetorical and Discourse Analytic Approaches to ExxonMobil’s Corporate Public Discourse. Journal of Business Communication, 39(1), 117-146. Doi: citeulike-article-id: 10314902

Llewellyn, S. (2003). What counts as “theory” in qualitative management and accounting research? Introducing five levels of theorizing. Accounting, Auditing & Accountability Journal, 16(4), 662-708.

Locke, K. D. (2001). Grounded theory in management research: Sage Publications Limited.

Lockett, A., Moon, J., & Visser, W. (2006). Corporate Social Responsibility in Management Research: Focus, Nature, Salience and Sources of Influence\*. Journal of Management Studies, 43(1), 115-136. doi: 10.1111/j.1467-6486.2006.00585.x

Lorsch, J. W. (1967). Organization and environment. *Harvard Business School Press, Boston*.

Luke, T. W. (2008). The politics of true convenience or inconvenient truth: struggles over how to sustain capitalism, democracy, and ecology in the 21 st century. Environment and Planning A, 40(8), 1811-1824.

Lukka, K., & Modell, S. (2010). Validation in interpretive management accounting research. *Accounting, Organizations and Society*, *35*(4), 462-477.

Luo, X., & Bhattacharya, C. B. (2006). Corporate social responsibility, customer satisfaction, and market value. Journal of Marketing, 1-18.

Lynham, S. A. (2002). The general method of theory-building research in applied disciplines. Advances in Developing Human Resources, 4(3), 221-241.

Maclagan, P. (1999). Corporate social responsibility as a participative process. Business Ethics: A European Review, 8(1), 43-49.

Magness, V. (2006). Strategic posture, financial performance and environmental disclosure: an empirical test of legitimacy theory. Accounting, Auditing & Accountability Journal, 19(4), 540-563.

Magness, V. (2009). Environmental disclosure in the mining industry: A signalling paradox? Advances in Environmental Accounting & Management, 4, 55-81.

* Mahadeo, J. D., [Oogarah-Hanuman](http://www.sciencedirect.com/science/article/pii/S0155998211000330) V.,  [Soobaroyen](http://www.sciencedirect.com/science/article/pii/S0155998211000330), T. 2011, Changes in social and environmental reporting practices in an emerging economy (2004–2007): Exploring the relevance of stakeholder and legitimacy theories, Accounting Forum, Volume 35, Issues 3

Maignan, I., Ferrell, O. C., & Hult, G. T. M. (1999). Corporate citizenship: cultural antecedents and business benefits. *Journal of the Academy of Marketing Science*, *27*(4), 455-469.

Maignan, I., & Ferrell, O. (2004). Corporate social responsibility and marketing: an integrative framework. Journal of the Academy of Marketing Science, 32(1), 3-19.

Maignan, I., Ferrell, O., & Ferrell, L. (2005). A stakeholder model for implementing social responsibility in marketing. European Journal of Marketing, 39(9/10), 956-977.

Maignan, I., & Ralston, D. A. (2002). Corporate Social Responsibility in Europe and the U.S.: Insights from Businesses' Self-Presentations. Journal of International Business Studies, 33(3), 497-514. doi: 10.2307/3069527

Maitlis, S. (2005). The social processes of organizational sense making. The Academy of Management Journal, 21-49.

Mangion, D (2007). Corporate Social Responsibility across disciplines: Finding Common Grounds, Publisher: Queensland University of Technology

Mantere, S. (2000). Sense making in strategy implementation. Helsinki University of Technology.

Mantere, S. (2013). What is Organizational Strategy? A Language‐Based View. *Journal of Management Studies*.

Maon, F. (2010). Toward the stakeholder company: Essays on the role of organizational culture, interaction, and change in the pursuit of corporate social responsibility. University of Hull.

Maon, F., Lindgreen, A., & Swaen, V. (2008). Thinking of the organization as a system: The role of managerial perceptions in developing a corporate social responsibility strategic agenda. Systems Research and Behavioural Science, 25(3), 413-426.

Maon, F., Lindgreen, A., & Swaen, V. (2009). Designing and implementing corporate social responsibility: an integrative framework grounded in theory and practice. Journal of Business Ethics, 87, 71-89.

Maon, F., & Swaen, V. (2009). Shaping the Processual View of CSR: A Multipartite Sensemaking-Sensegiving Conceptualization.

Marens, R. (2008). Recovering the past: reviving the legacy of the early scholars of corporate social responsibility. Journal of Management History, 14(1), 55-72.

Margolis, J. D., & Walsh, J. P. (2003). Misery loves companies: Rethinking social initiatives by business. Administrative Science Quarterly, 48(2), 268-305.

Markham, A. N. (2003). Metaphors reflecting and shaping the reality of the Internet: Tool, place, way of being.

Markham, A. N. (2004). Internet communication as a tool for qualitative research. Qualitative research: Theory, method and practice, 2.

Matten, D., & Crane, A. (2005). Corporate citizenship: Toward an extended theoretical conceptualization. The Academy of Management Review, 30(1), 166-179.

Matten, D., & Moon, J. (2007). Pan-European Approach. A Conceptual Framework for Understanding CSR. In W. C. Zimmerli, M. Holzinger & K. Richter (Eds.), corporate ethics and corporate governance (pp. 179-199): Springer Berlin Heidelberg.

Matten, D., & Moon, J. (2008). “Implicit" and" explicit" CSR: a conceptual framework for a comparative understanding of corporate social responsibility. The Academy of Management Review (AMR), 33(2), 404-424.

Maughan, R. (2012). Where is the accounting? The role of internal accounting and external reporting in an emerging sustainability process. 24th CSEAR International Congress on Social and Environmental Accounting Research University of St Andrews, Scotland: September 3rd - 5th 2012.

McGhee, G., Marland, G. R., & Atkinson, J. (2007). Grounded theory research: literature reviewing and reflexivity. Journal of Advanced Nursing, 60(3), 334-342.

McMurtrie, T. (2005). Factors influencing the publication of social performance information: an Australian case study. Corporate Social Responsibility and Environmental Management, 12(3), 129-143. Doi: 10.1002/csr.79

McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: A theory of the firm perspective. Academy of management review, 26(1), 117-127.

McWilliams, A., & Siegel, D. S. (2011). Creating and Capturing Value Strategic Corporate Social Responsibility, Resource-Based Theory, and Sustainable Competitive Advantage. Journal of Management, 37(5), 1480-1495.

McWilliams, A., Siegel, D. S., & Wright, P. M. (2006). Corporate Social Responsibility: Strategic Implications\*. Journal of Management Studies, 43(1), 1-18.

Moneva, J. M., & Cuellar, B. (2009). The value relevance of financial and non-financial environmental reporting. *Environmental and Resource Economics*, *44*(3), 441-456.

Merkl-Davies, D. M., Brennan, N. M., & Vourvachis, P. (2011). Text Analysis Methodologies in Corporate Narrative Reporting Research: Working paper.

Miles, R. E., Snow, C. C., Meyer, A. D., & Coleman, H. J. (1978). Organizational strategy, structure, and process. Academy of management review, 3(3), 546-562.

Miles, R. E., & Snow, C. C. (1984). Fit, failure and the hall of fame. *California Management Review*, *26*(3), 10-28.

Mills, J., Bonner, A., & Francis, K. (2008). The development of constructivist grounded theory. International Journal of Qualitative Methods, 5(1), 25-35.

Milne, M. J., Kearins, K., & Walton, S. (2005). Business makes a ‘journey ‘out of ‘sustainability’: creating adventures in wonderland?

Minor, D., & Morgan, J. (2011). CSR as reputation insurance: Primum non nocere. California Management Review, 53(3), 40.

Mintzberg, H. (1993). The case for corporate social responsibility. Journal of Business Strategy, 4(2), 3-15.

Mintzberg, H., & Lampel, J. (1999). Reflecting on the strategy process. Sloan Management Review.

MIT Sloan Management Review and Boston Consulting Group (BCG), 2012

Morgan, G., & Smircich, L. (1980). The Case for Qualitative Research. The Academy of Management Review, 5(4), 491-500. Doi: 10.2307/257453

Morse, J. M. (1987). Qualitative and quantitative research: Strategies for sampling. Nursing research: methodological issues. Rockville, MD: Aspen, 181-193.

Morse, M. e. a. (Ed.). (2008). Developing Grounded Theory.

Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response and involvement strategies. Business Ethics: A European Review, 15(4), 323-338.

Moss, M. (2001). Sense making, complexity and organizational knowledge. Knowledge and Process Management, 8(4), 217-232.

Mullins, J. L. (2002). Management and organizational Behaviour published by Pearson Education.

Murray, A., Sinclair, D., Power, D., & Gray, R. (2006). Do financial markets care about social and environmental disclosure? Further evidence and exploration from the UK. *Accounting, Auditing & Accountability Journal*, *19*(2), 228-255.

Murphy, P. E., & Schlegelmilch, B. B. (2013). Corporate social responsibility and corporate social irresponsibility: Introduction to a special topic section. Journal of business research, 66(10), 1807-1813. Doi: http://dx.doi.org/10.1016/j.jbusres.2013.02.001

Neimark, M. K. (1992). *The hidden dimensions of annual reports: sixty years of conflict at General Motors*. Markus Wiener Pub.

Ness, K. E., & Mirza, A. (1991). Corporate social disclosure: A note on a test of agency theory. The British Accounting Review, 23(3), 211-217.

Newson, M and C. Deegan, 2002, An exploration of the association between global expectations and corporate social disclosure practices in the Asia-Pacific region, The International Journal of Accounting

O’Donovan, G. (1999). Managing legitimacy through increased corporate environmental reporting: an exploratory study. Interdisciplinary Environmental Review, 1(1), 63-99.

Orlikowski, W. J. (1993). CASE tools as organizational change: investigating incremental and radical changes in systems development. MIS quarterly, 17(3), 309-340.

Pammolli, F., Magazzini, L., & Riccaboni, M. (2011). The productivity crisis in pharmaceutical R&D. Nature Reviews Drug Discovery, 10(6), 428-438.

Panapanaan, V. M., Linnanen, L., Karvonen, M.-M., & Phan, V. T. (2003). Roadmapping corporate social responsibility in Finnish companies. Journal of Business Ethics, 44(2-3), 133-148.

Parker, L. D. (2008). Interpreting interpretive accounting research. *Critical Perspectives on Accounting*, *19*(6), 909-914.

Parker, B. C., & Myrick, F. (2011). The grounded theory method: deconstruction and reconstruction in a human patient simulation context. International Journal of Qualitative Methods, 10(1), 73-85.

Parker, L. D. (2011). Building bridges to the future: mapping the territory for developing social and environmental accountability. Social and Environmental Accountability Journal, 31(1), 7-24.

Parker, L. D. (2011). Twenty-one years of social and environmental accountability research: A coming of age.

Parker, L. D. (2012). Beyond the ticket and the brand: imagining an accounting research future. Accounting & Finance.

Partington, D. (2000). Building grounded theories of management action. British Journal of Management, 11(2), 91-102.

Patten, D. M. (2002). The relation between environmental performance and environmental disclosure: a research note. Accounting, Organizations and Society, 27(8), 763-773. Doi: http://dx.doi.org/10.1016/S0361-3682 (02)00028-4

Patten, D. M., and Crampton, W. (2003). Legitimacy and the internet: an examination of corporate web page environmental disclosures. Advances in Environmental Accounting & Management, 2, 31-57.

Patton, M. Q. (2002). Qualitative interviewing. *Qualitative research and evaluation methods*, *3*, 344-47.

Pava, M. L. (2008). Why corporations should not abandon social responsibility. Journal of Business Ethics, 83(4), 805-812.

Pava, M. L., and Krausz, J. (2013). The Association between Corporate Social Responsibility and Financial Performance: The Paradox of Social Cost Citation Classics from the Journal of Business Ethics (pp. 579-623): Springer.

Pearce II, J. A., and Doh, J. P. (2005). The High Impact of Collabor. MIT Sloan Management Review.

[Pearce](http://www.google.co.uk/search?tbo=p&tbm=bks&q=inauthor:%22John+A.+Pearce%22&source=gbs_metadata_r&cad=7), J. A. and [R. B. Robinson](http://www.google.co.uk/search?tbo=p&tbm=bks&q=inauthor:%22Richard+Braden+Robinson%22&source=gbs_metadata_r&cad=7) 2003.Strategic management: formulation, implementation, and control, McGraw-Hill/Irwin,

Peterson, D. K. (2004). The Relationship between Perceptions of Corporate Citizenship and Organizational Commitment. Business & Society, 43(3), 296-319. Doi: 10.1177/0007650304268065

Pfeffer, J (2012). Management and Business Portal, British Library.

Pfeffer, J. and G. R. Salancik (1978). The External Control of Organizations: A Resource Dependence Perspective. New York, NY, Harper and Row.

Pinkse, J., & Kolk, A. (2011). Multinational enterprises and climate change: Exploring institutional failures and embeddedness. *Journal of International Business Studies*, *43*(3), 332-341.

Pohl, M., & Tolhurst, N. (Eds.). (2010). *Responsible Business: How to Manage a CSR Strategy Successfully*. Wiley. com.

Porter, M. E. (2008). The five competitive forces that shape strategy. If you read nothing else on strategy, read these best-selling articles. 25.

Porter, M. E., & Kramer, M. R. (2002). The competitive advantage of corporate philanthropy. Harvard Business Review, 80(12), 56-68.

Porter, M. E., & Kramer, M. R. (2006). Strategy and society. Harvard Business Review, 84(12), 78-92.

Porter, M. E., & Kramer, M. R. (2011). The big idea: creating shared value. *Harvard Business Review*, *89*(1), 2.

Porter, T. B. (2008). Managerial applications of corporate social responsibility and systems thinking for achieving sustainability outcomes. Systems Research and Behavioural Science, 25(3), 397-411. Doi: 10.1002/sres.902

Prahalad, C., and Doz, Y. L. (1987). The multinational mission: Balancing global integration with local responsiveness. New York, NY.

Prahalad, C. K., & Hamel, G. (2006). The core competence of the corporation. In *Strategische Unternehmungsplanung—Strategische Unternehmungsführung* (pp. 275-292). Springer Berlin Heidelberg.

Pritchard, C. L. (2010). *Risk Management: Concepts and Guidance 4th edition*. ESI international.

Rauyruen, P., & Miller, K. E. (2007). Relationship quality as a predictor of B2B customer loyalty. Journal of business research, 60(1), 21-31.

Reinhardt, F. L., & Stavins, R. N. (2010). Corporate social responsibility, business strategy, and the environment. Oxford Review of Economic Policy, 26(2), 164-181.

Risk Management in a Time of Global Uncertainty (2011), Harvard Business Analytic Services

Robbins, S. P., & Barnwell, N. (1998). *Organization theory: Concepts and cases*. Prentice-Hall, Sydney.

Roberts, R. W. (1992). Determinants of corporate social responsibility disclosure: an application of stakeholder theory. Accounting, Organizations and Society, 17(6), 595-612.

Roberts, S. (2003). Supply chain specific? Understanding the patchy success of ethical sourcing initiatives. Journal of Business Ethics, 44(2), 159-170.

Robbins (1987). Organization theory: structure, design, and applications, Prentice-Hall

Rodrigo, P., & Arenas, D. (2008). Do Employees Care About CSR Programs? A Typology of Employees According to their Attitudes. Journal of Business Ethics, 83(2), 265-283. doi: 10.1007/s10551-007-9618-7

Rowlands, B. (2005). Grounded in practice: using interpretive research to build theory. The Electronic Journal of Business Research Methodology, 3(1), 81-92.

Rupp, D. E., Williams, C., & Aguilera, R. (2011). Increasing corporate social responsibility through stakeholder value internalization (and the catalyzing effect of new governance): An application of organizational justice, self-determination, and social influence theories. Managerial Ethics. New York: Taylor and Francis.

Saari, H.-L. (2004). Risk management in drug development projects: Helsinki University of Technology.

Savage, A., & Rowlands, J. (2000). A multi-case investigation of environmental legitimation in annual reports. Advances in Environmental Accounting & Management, 1, 45-81.

Scherer, A., & Smid, M. (2000). The Downward Spiral and the US Model Business Principles-Why MNEs Should Take Responsibility for the Improvement of World-Wide Social and Environmental Conditions. Management International Review (MIR), 40(4), 351-371.

Scherer, A. G., & Palazzo, G. (2008). Globalization and corporate social responsibility. The Oxford handbook of corporate social responsibility, 413-431.

Scherer, A. G., & Palazzo, G. (2010). The New Political Role of Business in a Globalized World: A Review of a New Perspective on CSR and its Implications for the Firm, Governance, and Democracy. Journal of Management Studies.

Scherer, A. G., Palazzo, G., & Baumann, D. (2006). Global rules and private actors: toward a new role of the transnational corporation in global governance. Business Ethics Quarterly, 16(4), 505.

Schwartz-Shea, P., & Yanow, D. (2012). *Interpretive research design: Concepts and processes*. New York: Routledge.

Scott, K. W., & Howell, D. M. (2008). Clarifying analysis and interpretation in grounded theory: Using a conditional relationship guide and reflective coding matrix. International Journal of Qualitative Methods, 7(2), 1-15.

Scott, W. (2003). Organizations: rational, natural, and open systems. : Prentice Hall, Upper Saddle River.

Scott, W. G. (1961). Organization Theory: An Overview and an Appraisal. The Journal of the Academy of Management, 4(1), 7-26.

Scott, W. R. (1981). Rational, natural, and open systems: Prentice-Hall, Englewood Cliffs.

Scott, W. R. (1987). The Adolescence of Institutional Theory. Administrative Science Quarterly, 32(4), 493-511.

Scott, W. R. (1994). Institutions and organizations: toward a theoretical synthesis. Institutional environments and organizations: Structural complexity and individualism, 55-80.

Scott, W. R. (2008). Approaching adulthood: The maturing of institutional theory. Theory and Society, 37(5), 427-442.

Sen, S., Bhattacharya, C. B., & Korschun, D. (2006). The role of corporate social responsibility in strengthening multiple stakeholder relationships: A field experiment. Journal of the Academy of Marketing Science, 34(2), 158-166. doi: 10.1177/0092070305284978

Sharma, S., & Vredenburg, H. (1998). Proactive corporate environmental strategy and the development of competitively valuable organizational capabilities. Strategic Management Journal, 19(8), 729-753.

Siegel, D. S. (2009). Green management matters only if it yields more green: An economic/ strategic perspective. Academy of Management Perspectives, 23(3), 5-16.

Simms, J. (2002). Business: corporate social responsibility–you know it makes sense. Accountancy, 130(1311), 48-50.

Simpson, M., Taylor, N., & Barker, K. (2004). Environmental responsibility in SMEs: does it deliver competitive advantage? Business Strategy and the Environment, 13(3), 156-171. doi: 10.1002/bse.398

Smircich, L., & Stubbart, C. (1985). Strategic management in an enacted world. Academy of management review, 724-736.

Smith, A. D. (2008). Corporate social responsibility practices in the pharmaceutical industry. Business Strategy Series, 9(6), 306-315.

Smith, N. C. (2003). Corporate social responsibility: whether or how? California Management Review, 45(4), 52-76.

Solomon, A., & Lewis, L. (2002). Incentives and disincentives for corporate environmental disclosure. Business Strategy and the Environment, 11(3), 154-169. doi: 10.1002/bse.328

Spee, A. P., & Jarzabkowski, P. (2011). Strategic planning as communicative process. Organization Studies, 32(9), 1217-1245. doi: 10.1177/0170840611411387

Spence, M. (1973). Job market signaling. The quarterly journal of Economics, 87(3), 355-374.

Stead, W. E. (2004). Sustainable strategic management: Armonk, N.Y.;London : M.E. Sharpe.

Steurer, R. (2010). The role of governments in corporate social responsibility: characterising public policies on CSR in Europe. Policy Sciences, 43(1), 49-72.

Strauss, A. L., & Corbin, J. (1990). Basics of qualitative research (Vol. 15): Sage publications Newbury Park, CA.

Suddaby, R. (2006). From the Editors: What Grounded Theory is Not. Academy of management Journal, 49(4), 633-642. doi: 10.5465/amj.2006.22083020

Sweeney, L., & Coughlan, J. (2008). Do different industries report corporate social responsibility differently? An investigation through the lens of stakeholder theory. *Journal of Marketing Communications*, *14*(2), 113-124.

Tan, J. (2009). Institutional Structure and Firm Social Performance in Transitional Economies: Evidence of Multinational Corporations in China. Journal of Business Ethics, 86(2), 171-189. doi: 10.1007/s10551-009-0193-y

Tan, J. (2009). Multinational corporations and social responsibility in emerging markets: opportunities and challenges for research and practice. Journal of Business Ethics, 86, 151-153.

Tang, Z., Hull, C. E., & Rothenberg, S. (2012). HOW CORPORATE SOCIAL RESPONSIBILITY ENGAGEMENT STRATEGY MODERATES THE CSR‐FINANCIAL PERFORMANCE RELATIONSHIP. Journal of Management Studies.

Thomson, I., & Bebbington, J. (2005). Social and environmental reporting in the UK: a pedagogic evaluation. Critical Perspectives on Accounting, 16(5), 507-533. doi: 10.1016/j.cpa.2003.06.003

Tilley, F. (1999). The gap between the environmental attitudes and the environmental behaviour of small firms. Business Strategy and the Environment, 8(4), 238-248. doi: 10.1002/(sici)1099-0836(199907/08)8:4<238::aid-bse197>3.0.co;2-m

Tilt, C. A. (2006). Linking environmental activity and environmental disclosure in an organisational change framework. *Journal of Accounting & Organizational Change*, *2*(1), 4-24.

Toppinen, A., Li, N., Tuppura, A., & Xiong, Y. (2012). Corporate Responsibility and Strategic Groups in the Forest‐based Industry: Exploratory Analysis based on the Global Reporting Initiative (GRI) Framework. Corporate Social Responsibility and Environmental Management, 19(4), 191-205.

Tregidga, H., Kearins, K., Milne, M., & Byrch, C. (2007). Being ‘Sustainable’in Aotearoa/New Zealand Whither Nature? ORGANIZATION, IDENTITY, LOCALITY III, 59.

Tregidga, H., Milne, M., & Kearins, K. (2007). The role of discourse in bridging the text and context of corporate social and environmental reporting.

Tregidga, H., Milne, M., & Kearins, K. (2009). The politics of knowing ‘organisational sustainable

Tufano, P. (1996). Who Manages Risk? An Empirical Examination of Risk Management Practices in the Gold Mining Industry. The Journal of Finance, 51(4), 1097-1137. doi: 10.1111/j.1540-6261.1996.tb04064.x

Turban, D. B., and Greening, D. W. (1997). Corporate social performance and organizational attractiveness to prospective employees. Academy of management Journal, 40(3), 658-672.

Turker, D. (2009). Measuring corporate social responsibility: A scale development study. Journal of Business Ethics, 85(4), 411-427.

Udayasankar, K. (2008). Corporate social responsibility and firm size. Journal of Business Ethics, 83(2), 167-175.

Ullmann, A. A. (1985). Data in search of a theory: A critical examination of the relationships among social performance, social disclosure, and economic performance of US firms. Academy of management review, 540-557.

Unerman, J. (2000). Methodological issues-Reflections on quantification in corporate social reporting content analysis. Accounting, Auditing and Accountability Journal, 13(5), 667-681.

Unerman, J. (2008). Strategic reputation risk management and corporate social responsibility reporting. Accounting, Auditing and Accountability Journal, 21(3), 362-364.

Unerman, J. (2013). Management School Distinguished Speaker Seminar, University of Sheffield, Event Date: 8th February 2013

Urquhart, C. (2001). An encounter with grounded theory: tackling the practical and philosophical issues. Qualitative research in IS: Issues and trends, 104-140.

Vallaster, C., Lindgreen, A., and Maon, F. (2012). Strategically leveraging corporate social responsibility to the benefit of company and society: a corporate branding perspective. *California Management Review*, *4*(3), 34-60.

Van Maanen, J., Sørensen, J. B., and Mitchell, T. R. (2007). The interplay between theory and method. Academy of management review, 32(4), 1145-1154.

Van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: between agency and communion. Journal of Business Ethics, 44(2-3), 95-105.

Van der Zwaan, B., and Gerlagh, R. (2009). Economics of geological CO2 storage and leakage. *Climatic change*, *93*(3-4), 285-309.

Visser, W. (2010). The Evolution and Revolution of Corporate Social Responsibility. CSR Paper Series. CSR International.

Visser, W., and Crane, A. (2010). Corporate sustainability and the individual: Understanding what drives sustainability professionals as change agents. Social Science Research Network.

Vitaliano, D. F. (2010). Corporate social responsibility and labor turnover. *Corporate Governance*, *10*(5), 563-573.

Vlachos, P. A. (2010). Predictors and outcomes of Corporate Social Responsibility: a research framework. International Journal of Business Governance and Ethics, 5(4), 343-359. doi: 10.1504/ijbge.2010.035604

Vogel, D. (2006). The market for virtue: The potential and limits of corporate social responsibility: Brookings Institution Press.

Votaw, D. (1972). Genius Becomes Rare: A Comment on the Doctrine of Social Responsibility Pt. I. California Management Review, 15(2), 25-31.

Waddock, S. (2000). The Multiple Bottom Lines of Corporate Citizenship: Social Investing, Reputation, and Responsibility Audits. Business and Society Review, 105(3), 323-345. doi: 10.1111/0045-3609.00085

Waddock, S. (2004). Parallel universes: Companies, academics, and the progress of corporate citizenship. Business and Society Review, 109(1), 5-42.

Waddock, S. A., and Graves, S. B. (1997). The corporate social performance. Strategic Management Journal, 8(4), 303-319.

Waddock, S. A., and Graves, S. B. (1997). Quality of management and quality of stakeholder relations. Business and Society, 36(3), 250-279.

Wade, M. (2005). 15 Developing leaders for sustainable business. Responsible Leadership (1), 227.

Walsham, G. (2006). Doing interpretive research. European Journal of Information Systems, 15(3), 320-330.

Wanderley, L. S. O., Lucian, R., Farache, F., and de Sousa Filho, J. M. (2008). CSR information disclosure on the web: a context-based approach analysing the influence of country of origin and industry sector. *Journal of Business Ethics*, *82*(2), 369-378.

Weick, K. E. (1993). The collapse of sense making in organizations: The Mann Gulch disaster. Administrative Science Quarterly, 628-652.

Weick, K. E. (1995). Sense making in organizations (Vol. 3): Sage Publications, Inc.

Weick, K. E., Sutcliffe, K. M., and Obstfeld, D. (2005). Organizing and the process of sense making. Organization science, 409-421.

Were, M. (2003). Implementing corporate responsibility—The Chiquita case. Journal of Business Ethics, 44(2-3), 247-260.

Werther Jr, W. B., and Chandler, D. (2005). Strategic corporate social responsibility as global brand insurance. Business Horizons, 48(4), 317-324. Doi: http://dx.doi.org/10.1016/j.bushor.2004.11.009

Wertz, F., J (Ed.). (2011). Five ways of doing qualitative analysis: phenomenological psychology: grounded theory, discourse analysis, narrative research, and intuitive inquiry

Williams, S. M. (1999). Voluntary environmental and social accounting disclosure practices in the Asia-Pacific region: an international empirical test of political economy theory. The International Journal of Accounting, 34(2), 209-238. Doi: http://dx.doi.org/10.1016/S0020-7063 (99)00006-0

Williams, C. A., and Aguilera, R. V. (2008). Corporate social responsibility in a comparative perspective. *Oxford handbook of corporate social responsibility*, 452-472.

Wilson, J. Q., and McKie, J. W. (1974). Social responsibility and the business predicament: Brookings Institute Washington, DC.

Wilson, W. (2012). Constructive grounded theory in the search for meaning for global mindedness: A novice researcher's guide. International Journal of Evidence Based Coaching and Mentoring (Special issue No.6).

Wood, D. J. (1991). Social issues in management: Theory and research in corporate social performance. Journal of Management, 17(2), 383.

Wood, D. J. (2010). Measuring Corporate Social Performance: A Review. International Journal of Management Reviews, 12(1), 50-84. Doi: 10.1111/j.1468-2370.2009.00274.x

Wood, R., and Bandura, A. (1989). Social cognitive theory of organizational management. Academy of management review, 14(3), 361-384.

Wright, R. F., and Lundstrom, W. J. (2004). Physicians' perceptions of pharmaceutical sales representatives: A model for analysing the customer relationship. Journal of Medical Marketing: Device, Diagnostic and Pharmaceutical Marketing, 4(1), 29-38.

World Business Council for Sustainable Development, <http://www.wbcsd.org/home.aspx>

Wuest, J. (2007). Grounded theory: The method. In P. Munhall (Ed.), *Nursing research: A qualitative perspective* (pp. 239-271). Sudbury, MA: Jones and Bartlett Publishers.

Wu, F., Mahajan, V., and Balasubramanian, S. (2003). An analysis of e-business adoption and its impact on business performance. *Journal of the Academy of Marketing Science*, *31*(4), 425-447.

Yang, X., and Rivers, C. (2009). Antecedents of CSR Practices in MNCs’ Subsidiaries: A Stakeholder and Institutional Perspective. Journal of Business Ethics, 86(2), 155-169. doi: 10.1007/s10551-009-0191-0

Zadek, S. (2007). The path to corporate responsibility. Corporate ethics and corporate governance, 159-172.

Zeghal, D., and Ahmed, S. A. (1990). Comparison of social responsibility information disclosure media used by Canadian firms. Accounting, Auditing and Accountability Journal, 3(1).

Ziek, P. (2009). Making Sense of CSR communication. Corporate Social Responsibility and Environmental Management, 16(3), 137-145.