

**The Metamorphosis of a Logic: Identifying changing conceptions of
CSR in the corporate environment**

Ali Asghar Agha Hasan Sadiq Naqvi

Submitted in accordance with the requirements for the degree of
Doctor of Philosophy

The University of Leeds

Leeds University Business School

February 2015

I, Ali Asghar Agha Hasan Sadiq Naqvi confirm that the work submitted is my own and that appropriate credit has been given where reference has been made to the work of others.

This copy has been supplied on the understanding that it is copyright material and that no quotation from the thesis may be published without proper acknowledgement.

Assertion of moral rights:

The right of Ali Asghar Agha Hasan Sadiq Naqvi to be identified as Author of this work has been asserted by him in accordance with the Copyright, Designs and Patents Act 1988.

© 2015 The University of Leeds and Ali Asghar Agha Hasan Sadiq Naqvi

Acknowledgements

“There is enough light for one who wants to see”

Ali Ibn Abu Talib

I would like to praise the universe for giving me this opportunity. I would like to extend my greatest thanks to Professor Ian Kirkpatrick and Professor Daniel Muzio who have been with me through this journey, who have been my mentors and delivered unstinting , always inspirational, support.

I would like to thank my mother Syeda Nadeem Zehra Naqvi, who has shown her utmost faith in me and who shouldered me when I faltered only to raise me to greater heights. I wish to praise my absent father Syed Hasan Javied Naqvi for providing me with some of his spark and fulfil my promise to him that I would achieve. I would like to also thank Syeda Aima Naqvi for her love which endured the vagaries of this endeavour. Finally, I would like to thank Dr Ali Naqi Syed for being the shoulders that have carried me when I fall and for being there for me when my father could not

I would also like thank all those who have helped me get here, those who I know, those who I do not and those who I will always be indebted to.

Abstract

Corporate Social Responsibility has been a phenomenon in the corporate sector since its inception in the mid-20th century. Over the first decade of the 21st century corporations have been engaging and producing CSR efforts in greater numbers. However, there seems to be a very diverse understanding of CSR between theorists and amongst corporations. This study aims to divine what corporations understand as CSR and by investigating what these firms produce in their CSR reporting. This study employs novel data mining techniques to mine data from these reports. It then approaches them using the Institutional Logics perspective and Institutional theory to understand the organisation dynamics at play. This study then contends that the meaning of CSR has indeed shifted over the period in question. It proves this by identifying logics that form CSR and using them to track the development of these ideas across the decade. Using this data this study proves that CSR has now become a complex idea that includes both the drive to deliver social good and the need to satisfy the needs of the organisation.

Table of Contents

Acknowledgements	ii
Abstract.....	iii
Table of Contents.....	iv
List of Tables.....	viii
List of Figures.....	ix
List of Equations	xii
Preface	xiii
1 Introduction	1
1.1 Overview	1
1.1.1 Research Question	3
1.1.2 Conclusions and Contributions	4
1.2 Chapter Summaries.....	5
1.2.1 Chapter One: Literature Review	5
1.2.2 Chapter Two: Theoretical Framework	7
1.2.3 Chapter Three: Methodology and Research Design	8
1.2.4 Chapter Four: Results.....	10
1.2.5 Chapter Five: Discussion and Conclusion.....	11
2 Literature Review	13
2.1 Introduction	13
2.2 A historic review of CSR	15
2.3 Corporate Social Responsibility, Stakeholder, Sustainability and the Business Case	22
2.3.1 From CSR to Stakeholder	23
2.3.2 Stakeholder theory and Sustainability	27
2.3.3 The Business Case for CSR.....	31
2.3.4 The Business Case – Sustainability, Performance and Standards	33
2.4 The motivation behind Corporate CSR reporting	37
2.4.1 What is the CSR report?	38
2.4.2 CSR reporting and the normalisation of CSR	39
2.4.4 Stakeholder Approaches	41

2.4.5	Legitimacy	42
2.4.6	Institutional Perspective	45
2.4.7	The Role of CSR reports as artefacts of Agency.....	47
2.4.8	Proven Agents: Consultants as Assurers - Implications for the Study.....	48
2.5	Gaps in the Research.....	51
2.6	Conclusion	53
3	Theoretical Framework.....	55
3.1	Introduction	55
3.2	Institutional Theory and the institutional Logics Perspective	56
3.2.1	Institutional Theory: “Old” and “New”	56
3.2.2	Accounting for homogeneity: Isomorphism	58
3.2.3	Institutions and Change	60
3.2.4	Institutional Logics	60
3.2.5	Institutional Orders and Domains.....	70
3.2.6	Overview	72
3.3	Constructing a Possible Framework.....	73
3.3.1	Identifying Logics.....	74
3.3.2	Utilising Institutional Orders and dominant logics	74
3.3.3	Accounting For Change – Emergent Logics.....	77
3.3.4	Overview	81
3.4	Conclusion	81
4	Research Methodology and Design	85
4.1	Introduction	85
4.2	Research Philosophy	86
4.2.1	Critical Realism and Institutional Theory	87
4.3	Methods	88
4.3.1	Quantitative research methods	88
4.3.2	Qualitative Research Methods.....	89
4.3.3	Mixed methods approach	90
4.3.4	Content Analysis.....	91
4.3.11	Data Mining, Machine Learning and Content Analyses.....	97
4.3.16	Overview	103
4.4	Research Deployment.....	104
4.4.1	The Quantitative Study	104

4.4.6 Overview	106
4.5 Constructing a Possible Framework.....	108
4.5.1 Identifying Proxies.....	108
4.5.2 Overview	111
4.6 Qualitative Study.....	112
4.6.1 Case Study Approach	112
4.6.2 Candidates And Interview Methods	113
4.7 Conclusion	113
5 Results	115
5.1 Introduction	115
5.2 Quantitative Study	117
5.2.1 The Institutionalisation of CSR.....	117
5.2.2 Identifying Logics through Text Mining and Association Rules ...	118
5.2.3 Using Naïve Bayes to confirm findings.....	122
5.2.4 Results of N-gramming and Naïve Bayes	129
5.3 Sectoral Analysis.....	132
5.3.1 Confirming result with Naive Bayes and N-gramming.....	134
5.4 Qualitative Study.....	138
5.4.1 The nature of Market Logic.....	138
5.4.2 Identifying the “Philanthropic” logic.....	139
5.4.3 Identifying the shift in logics	139
5.4.4 External Pressures.....	140
5.4.5 A case for blending logics.....	142
5.4.6 Reporting as Process Of Norm Stabilisation	143
5.4.7 A Case for Hijacking logics.....	143
5.5 Conclusion	144
6 Discussion and Conclusion	146
6.1 Evolution of a Logic	146
6.1.1 Exogenous Shocks and Hijacking logics.....	148
6.1.2 The Metamorphosis of a field logic.....	150
6.1.3 Considerations of Isomorphism	151
6.1.4 Contributions to CSR	152
6.1.5 Contribution to Institutional Logics perspective.....	153
6.1.6 Direction for further research.....	154

List of References.....	156
List of Abbreviations	188
Appendix A – Data Samples.....	190
Data Tables for Word Counts.....	190
Appendix B – Results Extended	201
Results	201
Appendix C- Code	234
Code for Rapid Miner	234
How to use this appendix.....	234
Appendix D – Qualitative Data Sample	247

List of Tables

Table 3:1 Institutional Orders and Logics	76
Table 4:1 Sampling Breakdown.....	105
Table 4:2 List of Proxies	110
Table 5:1 The General Trends of CSR.....	117
Table 5:2 Word Counts 2000-2010	118
Table 5:3 FP-Growth Analysis.....	120
Table 5:4 Sectoral Analysis of Keywords.....	133
Table App A:1 Word: Sustainability	191
Table App A:2 Word "Voluntary"	196
Table App C:1 Source Code Tables.....	235

List of Figures

Figure 3.1	Model of Cultural Emergence	78
Figure 4.1	6 Step model of deductive category application	93
Figure 4.2	An example text-mining process visualised	98
Figure 4.3	An example of the recommended GRI reporting process	109
Figure 5.1	Probability of word occurrence : "carbon"	123
Figure 5.2	Probability of word occurrence : "sustainable+approach"	125
Figure 5.3	Probability of word occurrence : "social"	127
Figure 5.4	Probability of word occurrence : "ethic"	128
Figure 5.5	Probability of word occurrence : "Ethic+Value"	130
Figure 5.6	Probability of word occurrence : "Ethic+environment"	131
Figure 5.7	Sectoral Comparison of "sustain"+environment"	134
Figure 5.8	Sectoral Comparison of "sustain" + "carbon"	135
Figure 5.9	Sectoral Comparison of "ethic" + "behaviour"	135
Figure 5.10	Sectoral Comparison of "ethic"+ "busi"	136
Figure 5.11	Sectoral Comparison of "voluntary" + "sector"	137
Figure App.B.1	Word "Shareholder"	202
Figure App.B.2	Word "Work Life"	203
Figure App.B.3	Word "Stakehold"	204
Figure App.B.4	Word "stakehold_approach"	205
Figure App.B.5	Word "carbon_disclosure"	206
Figure App.B.6	Word "carbon_credit"	207

Figure App.B.7	Word “carbon”	208
Figure App.B.9	Word “sustain_approach”	209
Figure App.B.9	Word “carbon_footprint”	210
Figure App.B.10	Word “carbon_emiss”	211
Figure App.B.11	Word “carbon_dioxid”	212
Figure App.B.11	Word “ethic_account”	213
Figure App.B.13	Word “ethic_dsiclosur”	214
Figure App.B.14	Word “ethic_environment”	215
Figure App.B.15	Word “ethic_framework”	216
Figure App.B.15	Word “ethic_guidelin”	217
Figure App.B.16	Word “ethic_leadership”	218
Figure App.B.17	Word “ethic_standard”	219
Figure App.B.17	Word “ethic_standard”	220
Figure App.B.18	Word “ethic_valu”	221
Figure App.B.19	Word “ethic”	222
Figure App.B.20	Word “ethic_account”	223
Figure App.B.21	Word “social_sustain”	224
Figure App.B.22	Word “social_standard”	225
Figure App.B.23	Word “social_ethic”	226
Figure App.B.24	Word “social”	227
Figure App.B.25	Sectoral Comparison Banking Versus Mining: Word “Voluntari_sector”	228
Figure App.B.26	Sectoral Comparison Banking Versus Mining: Word “stakeholder_approach”	229
Figure App.B.27	Sectoral Comparison Banking Versus Mining: Word “ethic_believ”	230

Figure App.B.28	Sectoral Comparison Banking Versus Mining: Word “ethic_busi”	231
Figure App.B.29	Sectoral Comparison Banking Versus Mining: Word “ethic_behaviour”	231
Figure App.B.30	Sectoral Comparison Banking Versus Mining: Word “sustain_environment”	232
Figure App.B.31	Sectoral Comparison Banking Versus Mining: Word “sustain_carbon”	233

List of Equations

Equation 4.1 Naive Bayes Equation -

101

Preface

Change is an enduring challenge to us whether in nature or within organisations. This thesis carries the word “Metamorphosis” in its title. This is a reflection on Ovid’s observation, “*Omnia mutantur, nihil interit*”, that everything changes and nothing perishes. This aptly reflects the continuous evolution of cognitive structures around us that creek and crackle against the forces of entropy. The thesis came about because of my interest in how people negotiate between the wider values of society compared to the personal motivations that drive them.

Initially, conversations with Professor Ian Kirkpatrick and Professor Muzio centred on the nature of organisations and the roles of agents within professional service firms. This developed into how ideas were carried by agents into organisations. In our many discussions we isolated Corporate Social Responsibility as one of the more recent concepts making great headway into major organisations. This meant I could investigate how the concept itself was going to evolve and how those values transferred from one environment to the other.

Though the thesis concentrates mainly on the UK and the FTSE, here I must acknowledge my debts to South Africa and her people’s creative responses to solving the problems of a post-apartheid era. They demonstrated to me that Corporate Social Responsibility could be incredibly powerful and transformative. With much encouragement from Professors Muzio and Kirkpatrick, I also began to believe that CSR could be allied with Institutional Theory to understand the way ideas develop and change within organisations. As a result of these factors the thesis began to concentrate on the traffic of CSR ideas into organisations and how they changed.

The other emergent ideas that influenced the direction of this thesis were “Big Data” and data mining. Over the last decade there has been deluge of data created around the world with proliferation of cloud computing and the increase in raw processor power. Where it impacts on the thesis is that the statistical tools developed to make sense of the masses of data now flowing through mobile handsets and internet platforms are now available to researchers. I have always had a deep fascination with information technology and the internet. The advent of machine learning presented me with a unique opportunity to apply these tools and methods to archival data in the form of CSR reporting. All these things considered together led me to the point where I began to believe that one could design this study to use machine learning and data mining to identify changes within organisation by using the data they produced.

At this point I would like to acknowledge the many discussions that were had with Professor Chris Forde who was especially attentive at various stages when discussing the methodology. I must also thank Lloydon Alleyne, my colleague and friend, who also spent hours crunching through Stakeholder theory with me while discussing the different strands of CSR. All of these aided my journey and in locating the right questions to be asked.

It must also be said that Professors Muzio, Kirkpatrick, Forde, Dr Nichola Bown, Ms Deny along with the faculty at Leeds University Business School also provided support and encouragement as the work on the thesis became difficult over the years. I was always reminded that I was not alone and I would be able to battle through.

Finally, I would like to thank you for reading this thesis.

Ali Naqvi,

Leeds,

United Kingdom

1 Introduction

1.1 Overview

Corporate Social Responsibility has become a significant corporate activity over the last decade. By the 2010s the term Corporate Social Responsibility has become a ubiquitous term within corporate language and it would appear to be CSR policies are becoming standard practice for any major organisation. This study is an investigation into whether, with such a widespread use; CSR is understood as a clearly defined and focused concept or whether it is an evolution of the term away from the initial conceptions of both theorists and organisations.

Engagement with society and social causes is not historically novel but from the early part of the 20th century until the first decade of the 21st century there is the emergence and solidification of the term CSR as a catch all for social action. Thus CSR straddles a scope that encompasses a wide definition from philanthropy to recycling. This is variously affected by factors such as industry, sector, national concerns (Matten and Moon, 2006; Moon and Matten, 2008), corporate leadership philosophies (Campbell, 2008; Deegan and Blomquist, 2006) and other elements.

From the late 1990s to the early 2000s an organisation could genuinely claim to be socially responsible for a diverse range of activities. For example Niall Fitzgerald, Chairman of the Unilever Group, framed CSR in his 2003 statement to the Annual General Meeting as a “commitment to the Community” (Fitzgerald, 2003) and lists items as diverse as pension provision, development and good practice. The AGM in 2002 also included HIV clinics in Africa, a floating hospital in Bangladesh and “environmental support in Indonesia.” (Business Wire, 2002)

Amongst theorists there is also a diversity of opinions as to what constitutes CSR. This ambiguous - all singing and all dancing - approach to the definition of CSR can be seen from Bill Federick’s work (1960) and Peter Drucker (1964) discussion on business ethics through to Carroll’s (1978) development of the concept. Various management fields and theorists have adopted CSR within the contexts of different disciplines. CSR can be found in Strategy with contributions from C.K Prahalad (1984) and Porter (2008), Marketing (Miller and Strudivant, 1977; Simmonds, J 2008), Communication (Cornelissen, J 2010), and HRM (Matten and Moon 2008). CSR has even occupied the late Milton Freedman (Aune, JA 2007) who is seen as the guru of shareholder value. Through the concept of Sustainability CSR has also reached beyond social science and into disciplines such as the geography, geology and the natural sciences (Van Marwijk, M 2003).

By the end of the 2000s, however, organisations seem to be fine tuning what CSR means. The term appears narrower, more defined and measurable. For example if we return to Unilever in 2010, now under the stewardship of Paul Polman, we begin to see an emergent frame constructed around sustainability. None more so that the launch of “Sustainable living” (Business Wire, 2010) as a strategic project by Polman himself. At the launch he delivers a narrative that growth does not “come at the expense of the world's diminishing natural resources” (ibid.). He commits the company to “halving ...total carbon, water and waste impact” and by concentrating on “the way we source, make and package them.”(ibid.). Unilever is also actively producing stand-alone reports that deal specifically with their CSR that sways between the label Sustainability and CSR yet are substantively similar.

This anecdotal example indicates a change in the way organisations envision the idea of CSR. At the turn of the millennium CSR was an amorphous model of loosely defined archetypes that an organisation could talk about in more general terms and would only dedicate a few pages to in its reporting. By 2010 the same organisation is trying to communicate a clearly structured and strategically cogent understanding of CSR. Not only does Unilever spend time holding large events to demonstrate its commitment but produces a dedicated document for communicating its performance.

This change in behaviour has some strong evidence in the available literature. Studies have detected the increase of reporting in work by Ans Van Kolk (2008; 2012). Support can be found in Bakke’s (2008; 2012) work describes a search for corporate best practice. Den Hond et al (2011) have also indicated that corporations are trying to find tools and methods with which to provide strategic descriptions of their CSR. In various case studies (Deegan and Blomquist(2006; Vourvachis, 2008) we also see that the CSR policy making and the demonstration to the wider world of its importance has become a major concern for executives at board level.

However, though we may know that organisation are doing more CSR the literature is less clear on what that means to these organisations and whether the way firms understand CSR has undergone any significant thematic shift in perception. The importance of context has been addressed by CSR theorists (Moon, 2007; Matten and Moon 2005, 2008) and it is well understood that CSR can change according the company’s environment but this work lacks a long term analysis of whether the understanding of CSR has changed. The literature also contends different cases for CSR adoption, some based on a market based understanding of CSR that we can define as “Business Case” and some taking more normative or “Philanthropic”

approaches but is less able to describe whether those drivers remain constant or even survive the transition into practice.

There is, therefore, a need to identify whether there has been a change in what CSR means to organisations, whether it is what CSR theorists describe it accurately and whether any transitions of meaning can be modelled accurately.

1.1.1 Research Question

Having established that the literature is not able to fully account for how organisations understand CSR, this study will demonstrate that a shift in the understanding of CSR has become prevalent within organisations. The study will argue that though we can identify two distinct motivations, ones of “Philanthropy” and “Business Case”, within the literature and the practice that organisations put in place, the understanding of what it means to do CSR has morphed into one that contains elements of both.

In order to identify this evolution of meaning, this study operationalized three distinct questions: was there a change in the language used by companies over the period 2000-2010; did this change of language signify a change from one understanding of CSR to another; and what were some of the possible factors that led to these changes?

To model the shift in ideas this study will apply Institutional Logics perspective (Thornton et al, 2012) as a framework. Institutional logics can be defined as set of over-arching norms within organisations and can be considered part of the wider theoretical discussions known as Institutionalism (Powell and DiMaggio, 1984) and Institutional theory.

The Institutional Logics perspective enables the study to explain different interactions between society and the organisation at different levels. Thus, we can account for the changes in the external environment such as legislation as well as other factors such as the internal imperatives of an organisation. Importantly it also allows for the multiple and often seemingly contradictory motivations of actors, organisations and society to be accounted for in the same framework (Thornton et al, 2008: 22 this issue).

Application of the institutional logics perspective is also important because it adds a clearly novel contribution to CSR literature which has a dearth of studies that apply institutional logics in detail and few that use this framework specifically to track transitions in the meaning of CSR. Studies have applied institutional approaches in their studies of CSR (Campbell, 2001; Slager et al 2011; Moon and Matten; 2008) but this study is unique in the breadth of time and the nature of analysis it conducts.

As the study focuses on the meaning of words and the narratives used by organisations the best source of data to analyse is the information produced by the company from itself. Therefore this study uses the voluntary CSR reporting from corporations to identify their use of words, themes and meaning. This also has the added benefit of being an artefact the company itself produces and thus is an end product of the firm's internal interactions. By tracking disclosure over a period of years we can discern definite trends in the use of words that indicate the development of certain ideas.

Here this study will use a novel methodological approach in using a technique identified as text mining. Text mining fulfils some of the roles of content analysis but should not be confused with it. Text mining is a subset of data-mining which is the use of dedicated statistical software to extract individual words or phrases out of digital archival data. Content analysis has been popular for a while in many fields of research but the arrival of advanced machine learning software enables detailed analysis to a greater degree with larger amounts of data, using established modelling techniques to introduce more advanced levels of data discrimination and automated classification.

1.1.2 Conclusions and Contributions

The thesis concludes that through the process of understanding and implementing CSR has led to the development of a blended, or morphed, understanding of what CSR is amongst corporations. Though we find evidence of both the "Philanthropic" and the "Business Case" what emerges is a shifting and moulding of these ideas into a complex understanding of norms by managers and agents. External factors and isomorphic pressure play a key role in the way these norms are shaped but to claim that CSR is one sole, defined and understood idea is problematic. Certainly there is evidence that the overwhelming emphasis on climate change by society and legislation has had a positive impact on the delivery of CSR but it also doesn't necessarily mean that sustainability, or the environmental agenda is followed purely for strategic reasons or shareholder satisfaction.

The implications are three fold. Firstly for CSR theorists this raises concerns about whether the theoretical emphasis on normative and descriptive CSR is addressing what firms understand and what they are producing. The active and sometimes fraught discussions around what should be done, how practitioners should be addressed and how CSR should be measured may need to be revisited to see if the underlying assumptions made by CSR theorists hold true. Certainly, this study implies that more work needs to be done in understanding the perception of CSR agents and executives specifically with a view to their development of CSR norms

and certainly there should be more adoption of the Institutional Logics perspective to achieve this.

Secondly, there are implications for Institutional Theory and scholars in this field. The work here lends support and broadens the use of Institutional Logics into a new area, thus proving some of the utility of the framework. It also encourages a new methodological emphasis on tool such as text mining which could provide greater insight large amounts of textual data now produced by corporations themselves.

Finally, this study can be used to empower and enable practitioners, businesses and society to understand the implications of CSR for those various realms. In terms of practitioners it provides a challenge to their self-awareness and understanding of what CSR is for them. For businesses it provides an understanding of where their own CSR is rooted and whether the CSR they do produce is fit for purpose. For society it adds to the growing volume of studies that question what CSR and sustainability mean to them, and how it can be utilised as a genuine contribution.

1.2 Chapter Summaries

Armed with a better understanding of the how CSR has evolved this study can begin to unravel the implications for organisations, CSR theorists and wider applications of institutional theory. The following chapters will demonstrate how the study will achieve these goals.

1.2.1 Chapter One: Literature Review

The study will begin with a detailed exploration of what CSR means and where theorists stand on the core areas of concern. It will begin with a brief analysis of the history of CSR and will argue that though CSR may have become a very widely defined area, its history in the twentieth century begins with the idea of philanthropy and ethics. The environmental, development and sustainability strains of CSR only begin to emerge within the latter half of the century as a response to major contextual changes.

The chapter will argue that external pressures such as environmentalism, the creation of sustainable development programmes by agencies such as UNDP and other NGOs influenced CSR because Stakeholder theory was a key component of both CSR and sustainable development. This meant that sustainability and CSR shared a set of norms and thus began to share the same theoretical space. The other, related, contextual change was the emergence of “Climate Change” as a central political and social theme by late 1980s. Action on climate change and the

sudden acceleration in awareness meant that both corporations and governments were faced with mounting pressure to respond. Indeed governmental bodies and supra-national structures such as the European Union began to legislate to meet climate change targets as stated by the Kyoto Protocols. The effect on CSR was to encourage a further push towards sustainability and environmental themes. Thus sustainability becomes one of the more important elements in CSR, especially when developing frameworks and standards such as the Global Reporting Initiative (GRI).

The chapter will then progress through discussion of what CSR means to theorists in order to gauge what concerns drive debates about definition and practice. This section will briefly engage with Archie Carroll(1978) and Edward R. Freeman(1984) central contributions to explore the way both these theorists set the stage for the development of CSR to where it is now. This will lead to an exploration of the normative and descriptive split between theoretical perspectives which engenders some of the diversity in CSR literature.

The external environment to the organisation has undergone several changes in its understanding of CSR. It is important, therefore, understand how organisations are influenced by external CSR pressure and internal motivation. Thus we will look at the engagement of managers with CSR and the various explanations theorists have for this behaviour. Here work by Suchman (1995), Deegan and Blomquist(2006), and Campbell (2008) shows that there are various drivers to organisational CSR. It could be legitimacy seeking behaviour (Suchman, 1995), risk mitigation or a response to the institutional pressures and settings (Campbell, 2008).

Then this chapter will argue that organisations do produce outputs that could lead to a better understanding of what CSR means to them. At this point the production of artefacts and policies by corporations around the topic would be worth considering. The most visible form of artefact generation in a company is financial reporting. Disclosure of performance is at the heart of the shareholder value society and it is a statutory requirement for organisations to produce financial results.

Therefore the logical place to look for corporate sense-making of CSR would be CSR reporting. Here the complexity of reporting becomes an interesting phenomenon. There are multiple standards and multiple frameworks used variously across sectors. Ans Van Kolk (2008) shows that reporting is important to corporations but there exists a muddle on how to achieve it. Slager, Gond et al(2012) also demonstrate that corporations are increasingly creating CSR reports as a norm. Work by Montiel (2008) shows a lack of consistency or narrative in these reports.

This connects with the confusion in the external environment over what CSR actually is.

Finally, the chapter will argue that whilst there may be a great deal of discussion around the idea of CSR, the normative and descriptive approaches fall short when accounting for any changes in meaning. Indeed, CSR theorists seem reluctant to discuss the on-going conflation of sustainability within their field. This reluctance can be extended to the debate around the merits of CSR reporting where the discussion has been extensive, yet there is a dearth of literature that uses CSR reports as way of understanding a shift in meaning. Thus, theorists can have detailed discussions on the merits of CSR reporting, the influence of regulatory frameworks, or the use of CSR standards, but have difficulty in explaining why standards such as GRI and ISO are appearing in CSR reports, or how this reflects on what corporations identify as CSR.

This chapter concludes by arguing that there is an opportunity to address these gaps and develop a better understanding of why companies do CSR and what it means to them. The best way to do this is to use artefacts that companies produce, such as CSR reports and to match what they say to concepts of CSR articulated by theorists.

1.2.2 Chapter Two: Theoretical Framework

This study uses Institutional Theory and the Institutional Logics perspective as its framework which allows us to explain the behaviour of organisations. Detailed exploration of the CSR literature in chapter two demonstrates that CSR is multifaceted has many influences that affect what it means, how it is understood and how it develops.

Thus, a theoretical framework is needed that can both account for and explain the organisation as an institution as well as complex contexts such as the external environment. Following on from this any such framework also has to cope with the evolution of the organisation and what that may entail. Considering those criteria institutional theory provides the most holistic model for analysis.

This chapter will demonstrate the suitability and appropriateness of Institutional theory. It will explore the history of Institutional theory. It will examine essential concepts such as neo-institutionalism, isomorphism, agency, fields and practice. It will especially focus on the concept of institutional logics and the importance of dominant and field logics as these core ideas inform the substantive research undertaken[why clear explanation].

Institutional pressures produce archetypal patterns and embedded values. These can be called institutional logics (Lounsbury, 2002; Thornton and Ocasio, 1999; Thornton, 2002) and can be considered a way of thinking (Thornton and Ocasio, 2008). This study uses extensive work by Thornton (2002), Thornton and Ocasio (2008) and Zilber (2006, 2008), to structure an understanding of how and why CSR has become such a normative concept within corporations.

Institutional logics can work at different levels, which Thornton and Ocasio (2012) would define as macro, meso and micro which allows us to account for three different levels of the organisations - the context, the organisational level and the individual levels. Application of this analysis can situate and then connect the changes brought about by major macro events such as the emergent green movement, all the way down to individual motivations of agents and carriers themselves.

The study can also frame an account of how shifts in logics (Zilber, 2006) or changing ideas can begin to penetrate the organisation and begin to develop new rules, practice and elements of routine. Thus organisations may start with a philanthropic understanding of CSR but as the logics and their understanding of CSR changes, they begin to change both practice and action. This can lead to the hybridization of logics, in that outcomes can be determined by two different sets of norms operating together to form one (Zilber, 2008; Thornton and Ocasio, 2012). Account can also be taken of institutional complexity (Hinings et al 1999; Scott 2008a) or how all these different elements of the organisation begin to interact with each other and affect each other.

Taking all of the above into account this chapter will then construct a series of intellectual tests that should demonstrate how CSR works as logic and the various informing ideas that make it understood. In order to do this, this chapter will then produce a model of CSR as a field level logic that sits at what Thornton et al (2012) describe as the "meso" level. This means that CSR may not be as powerful an idea as State or Shareholder value, but is important enough to warrant its own field of practice.

1.2.3 Chapter Three: Methodology and Research Design

The first section of the chapter will detail the research philosophy employed by this research. It will provide the research philosophy and the rationale for applying it. In this way it will demonstrate that that Critical Realism provides the best framework for the study due to its ability to account for identified social structures and offer the ability to find place for interpretation of reality in the same breadth. The

chapter will then explore quantitative methods approach and why it is uniquely suitable for identifying the logics present.

There are two quantitative techniques that will be applied, firstly content analysis powered by automated text mining and secondly the use of Bayesian analysis to determine the probabilities of phrases appearing in sentences. Software will be coded to analyse CSR reports from 175 candidate companies and produce frequency tables of words. The same software will also use Bayesian analysis to give a probability score to phrases, words and concepts..

Content analysis is the strongest candidate because the research question is one that hinges on the use of words as signifiers of ideas within a company. As discussed in the literature reviews and to some extent in the theoretical chapters, there are certain concepts that denote CSR and the meaning behind it. By using CSR reports as the primary source we have artefacts that are produced by the corporations themselves. Thus the logical step would be to identify how many times these words are deployed.

Any movement in the quantity of CSR related words would, therefore, indicate that the company places a certain value on the deployment of those words. So an increase in the word "Carbon" would indicate the increasing importance of the word being used. The same rationale could be applied to the use of elements like GRI and other such prominent CSR words to indicate in which direction the company things CSR is going.

The use of association rules, in this case founded on Bayesian algorithms to identify the probability of certain words occurring in certain sentences. Association rules are essentially a chosen algorithm that enables machine learning software to pick out the amount of times one term appears and then compare it to the surrounding context determining the strength of the relationship between the two.

Use of an association rule allows the study to do two very important things: determine the strength of relationship between a phrase and a word, and secondly serve to weight the importance of the word being used. The first factor can demonstrate whether words are always used in conjunction with others thus is "social" always in the same place as "responsible". The second can determine if the use of "social" is used mostly with "responsible" and thus CSR related or "calendar" thereby probably not.

The quantitative section will be supplemented by the use of interviews with key actors in organisations that have contributed to corporate CSR. This will enable the study to add details and granularity to the data mining mentioned above.

This is important because CSR reports are the end product of a process that has involved many levels of a corporation. In that respect though CSR reports can identify key concepts and ideas that the firm itself may want to communicate, the internal debate and discussion that went into creating that report may not be reflected. Thus, in of itself, a CSR report cannot identify why a certain concept was introduced into it or certain phraseology was used. That would require a glimpse into the process itself and how those decisions were made.

In order to operationalize the study there must be an effective coding scheme that captures the breadth and depth of CSR concepts operating the corporate environment today and this chapter will explain why extant coding tables were used. There are two ways of producing a coding table either use an existing and tested table, or produce a new one. In the case of this study the former is the stronger option as the words being used are established in the industry and thus have been used extensively within the CSR literature.

The coding tables used are sourced from Dalshrud's (2008) comprehensive study of CSR definitions across academic literature and Pederson's (2010) study on corporate ethics. As the chapter will demonstrate, there are complexities and challenges of deploying this table; however it is important to note that in combination these studies provide a comprehensive survey of language used in CSR.

1.2.4 Chapter Four: Results

This chapter will discuss the detailed findings of the quantitative and qualitative studies to show that there is evidence of that corporate understanding of CSR has changed over time. This is shown by the increased in the use of sustainability themes within CSR reports, the increased probability of reports using words linked to those these demonstrated by the association rules and also confirmation of this shift through interviews with participants in corporate CSR.

The quantitative data shows that 75% of the 175 FTSE 350 companies in the sample are reporting their CSR in a standalone format by 2010. Adoption rates increase between 2006 and 2008, notably before the 2008 financial crisis. Early adopters are the extractive industries, with other sectors following steadily. By the end of 2010 the average size of the CSR report has grown in terms of mean distribution from a four pages in an annual report to a mean of 35 pages in a separate report. There is also an emergent trend of creating dedicated CSR websites with even more detailed information.

The data mining demonstrates that though themes around the environment and sustainability were present in the first half of the 2000, CSR reports themselves

were quite diverse by sector. By 2010 the dominance of words related to the environment is obvious and is on an upward trend. Further analysis shows that not only have sustainability become a strong presence, sustainability performance also becomes more prevalent with words related to measuring and accounting emerging as prominent. This is also supported by the increasing use of accepted sustainability standards and the increase in the use of certification.

Using association rules the study also finds that the probability of words associated with sustainability increases over the decade. The probability of finding “carbon” in the same sentence as “credits” or “emissions” is significantly more by 2010 than in 2000. The word combinations of “corporate”, “social” and “responsible” have a constantly high probability of appearing together but by the end of the decade the likelihood of the word “sustainable” appearing with “responsible” in the same sentence increases significantly.

The qualitative analysis shows that there is considerable agreement in the normative good of CSR, and the interviews consider it as a moral imperative that exists within society. However, most contributors also agree that the shareholder remains of primary concern to managers and actors within corporations. Though some of the participants agree that there may be some contradictions between these two ideas there is a strong view that both can be accommodated.

Those participants who have been able to experience CSR at organisations through the majority of the 2000s agree that the field has become more defined and narrow. There is also agreement that standards and performance have become an important part of what they consider CSR, this is variously explained as responding to stakeholder needs or meeting customer expectations. In some cases, especially the extractive industries, the shareholder demand for risk management is confirmed as being central to any CSR efforts.

The majority of interviews also agreed that both explicit and implicit pressures from outside the firm influence their CSR delivery. Thus the carbon debate and the implementation of environmental legislation across sectors definitely engender the need to produce measurable targets that demonstrate comparative increases in performance.

1.2.5 Chapter Five: Discussion and Conclusion

This study proves that corporations have changed their understanding of CSR from the period 2000 to 2010. The most obvious change in the decade of reporting is the change in language from one based on “Philanthropic” and normative social change, to one based on “Business Case” logics focuses on sustainability, the environment and performance. It argues that the logic has evolved over time and

as a result has formed a morphed version. The study contends that this could be as a result of blending and bridging of logics. The study concludes with the contention that it has contributed a new understanding of how CSR has formed by demonstrating an evolved logic and has also added to the body of work on Institutional Logics.

2 Literature Review

2.1 Introduction

Corporate Social Responsibility has become a very important and very large topic over the last forty or so years. Companies have large sections of their organisation dedicated to it, theorists have developed many detailed expositions of it. Even customers and those outside these structured understandings of CSR have some inkling that a “responsible business” is considered worthy or taken for granted. At this point it would be expected to open with a definition of CSR, but at this point we discover one of the main contentions of this study: the definition of CSR and thus the understanding of CSR is not fixed and has many meanings for many audiences.

Firstly, this chapter will discuss how CSR has developed as a concept within the context of social changes around it. CSR should be understood as a response to the social context and this may explain the diverse nature of CSR, especially this split between philanthropic approaches and the more business case related conceptions. By briefly navigating through the history it is clear that CSR is complex because the roots of its development are complex. Thus CSR is able to flex between social concern and environmental sustainability while contending to be the same thing.

This chapter will demonstrate that CSR has its roots in the corporate philanthropy of the 19th century and the Fordism of the 20th century. It will note that this philanthropy was not necessarily connected to the environment per se, and indeed may have actually been more closely allied to social movements such as Quakerism. It will also argue that the death of Fordism and the arrival of Monetarism meant the introduction of shareholder value as a core business ideal. The implications for any philanthropy were that it had to contend a rationale directly related to the pursuit of profit and this challenged the purely normative nature of philanthropy.

It is contended that, with challenges to the optimism of the 1960s, the rise of shareholder value and the collapse of trust promulgated by Watergate, Archie Carroll’s development of the Corporate Social Responsibility Pyramid (1991) and Edward Freeman’s Stakeholder Theory (1984) were a response to the dominance of bare naked monetarism. However, in a dialectical process, these concepts allowed both the acceptance of the business case and need to satisfy different groups to become part of CSR thus accepting some of the primacy of monetarism.

The counter- culture of the 1960s also contributed to a continued resurgence in the understanding of environmental issues, leading eventually to the concepts of sustainability and sustainable development birthed by the Bruntland Report (WCED, 1987). This was given a greater impetus by the discovery of Global Warming and the movement to stop climate change adopted globally which, importantly, began to manifest itself through legislation to reduce carbon. By the early 2000s sustainability metrics such as GRI began to influence all corporations in the developed world. This also brought with it measurable performance indicators that firms had to report on and suddenly sustainability became part of the business case rationale.

Secondly, this chapter will then explore how Archie Carroll's original conception of CSR and the amalgamation of Stakeholder theory stretched the idea into areas that began to encompass ever larger domains. It will argue that through Stakeholder theory CSR left itself open the possibility of colonisation and use by other disciplines. This meant that though CSR contained a strong element of philanthropic and social content, the rise of sustainability coupled with the deliberate use of stakeholder theory by major sustainability frameworks meant a slow colonisation of CSR. As businesses began to respond to the needs of legislation or sectoral pressures to demonstrate their CSR sustainability became part of the Business Case rationale that firms operationalized.

Thus, the chapter will argue the situation exists where one company could carry out a sustainability audit and consider it as CSR yet another firm could donate to a charitable trust and still be within the same ambit. In both cases different rationales are at work. The sustainability audit meets the strategic needs of the shareholder – or the business case. The donation meets the philanthropic need of the organisation and thus fits neatly on top of Carroll's CSR pyramid. This poses challenge for theorists that will be addressed later in the chapter

The fourth section of this chapter will bring our attention to CSR reporting and the nature of social disclosure. This is important for three reasons: the most prominent method of displaying CSR is now a CSR report; the research question requires an understanding of the CSR report as this is the primary source of data for the study; and the CSR report contains the language that indicates what that particular firms' understanding of CSR is.

For these reasons is necessary to explore what constitutes reporting and what these are trying to achieve. The study will also present a brief exploration of some of the theoretical explanations of why firms report such as the need for legitimacy, or the need to meet stakeholder demands. This connects the topic of CSR reporting to overarching themes of the rationale use to carry out CSR.

Finally, the chapter will demonstrate research gaps that exist within the literature. Firstly, the study will argue that not enough literature exists that focuses on what CSR means to organisations carrying it out. Though there are many studies on what CSR is, and many studies on how CSR this normative/descriptive split is negligent on what shape and texture CSR takes within the organisation. There is certainly a dearth of studies that tackle this from an institutional logics perspective in a manner that covers a larger span of time than five years. Secondly, though there is much literature on the nature of CSR reporting and the use of standards, reporting frameworks and disclosure there is a lack of attention to what the content of these reports could signify beyond that. Thirdly, there is research that CSR is institutionalised, and companies have now taken it for granted to some extent, thus are producing these reports but there is very little insight into how the rationale for CSR is present in that reporting.

All three are examples of where the contributions of this study are important. This study provides an application of institutional logics frameworks to CSR and demonstrates that there is indeed a shift in understanding and change in perception within corporations. This study shows that although CSR began with the idea of “Philanthropy” versus “Business Case” we may be looking at morphing of those ideas into a more complex understanding of CSR.

2.2 A historic review of CSR

Organisations operate within the context of society therefore it is essential that the trends and trajectories of thought within it are understood. Before this study can expand on the academic literature it is important to explore how CSR has been understood by society. As such CSR is an amorphous term which is complicated by the breath of debate within the literature. From its emergence in the late 1970s as a field of study it has straddled the divide between normative and descriptive theories. It can mean people, the planet, recycling, sustainability, human relations management, corporate ethics and other things. In the common imagination it is the companies that are “doing well” or Google’s somewhat tarnished “Do no evil”. This section will identify the context within which it has appeared.

Having a moral framework for business is an ancient obsession. There are examples of Jewish Talmudic concepts used as postulates when interacting with the immediate environment or for engaging in philanthropy and altruism (Pava, 1996). Molyneaux (2003) gives the example of medieval saints Basil and Gregory of Nyssa who struggle to balance ‘fusion of interest’ over concerns for ‘conflict of interest’, between ‘liberality’ and ‘fairness’. Adam Smith, in the legendary text *The Wealth of Nations* (1776), argued that business, through the pursuit of profits and efficiency, ultimately benefits interests of both, its operations’ and society’s (Lantos, 2001).

Of local interest to the University of Leeds is Sir Titus Salt (Holroyd, 2000), the 19th century English thinker and do-gooder, who had a dream of creating a fairer England with working men being able, through the results of their labour, to live a better life with education and spaces for recreation. The duty of the rich man was to provide upliftment for his fellow human beings as thanks for the bounty and mercy of his Creator. However, though Salt was a religious man, he was a supporter of what we call now free trade and a collective nature of coexistence. This was not part of any recognisable political movement such as the labour movement that would appear soon after him¹.

The 19th century was replete with figures like Salt who saw themselves as great philanthropists, often driven by altruism and faith. Another 19th century philanthropist was the Scottish born magnate Andrew Carnegie, who made his fortune in steel in the United States and undertook extensive programmes such as building libraries for workers (Morris, 2005; Harvey et al, 2011) and gifting foundations that endow philanthropic ventures to this day. The Quakers behind enterprises like Cadbury's were known for their ethical values and socially aware practices (Sparkes et al, 2004). Companies Quakers invested in or built, even from the late 1800s, would screen suppliers or investments for connections to slave trading, alcohol and tobacco production, or gambling, or other "sinful" behaviour. This is the age of the great Victorian social reformer and "do gooder", a period where famed experiments by the Cadburys, Titus Salt and Lord Leverhulme in socially conscious business practice begin and are seen as the precursors to what would be termed CSR today.

It was also a time when the idea of national parks, preservation and the sanctity of nature reflects the middle classes' burgeoning interest in the countryside. However, this had its roots in the romantic period of literature rather than gaining inspiration from the progressive and modernist agenda of industrialists such as Salt. Indeed as industrialisation increased so did a yearning for the pastoral Eden's of a mythic countryside embodied by Constable's paintings (Hutchings, 2002).

It is important to note that these were strains of thought within Western and British society that could be identified but Victorian society itself was deeply fractured and capable of dark practices that would be abhorred by later generations. This study is aware of this, especially the long shadow of colonialism and social impact it had. However, in order to place the development of CSR in context it must be acknowledged that the ethical dilemmas and the conversation around them did exist.

¹ There is much debate within Labour Relations and other fields on the effects of Salt and his Victorian counterparts on labour relations, worker's rights and other important topics that should be considered as these are contentious. Work by G.Revill (1999) , J.Reynolds (1983) , D. Lyon (1986) and A.H. Yarmie (1980) provide a deep exploration to these topics.

By the turn of the 20th century it is possible to identify two underlying strains of thought, one of Philanthropy, and one of the naturism. In this respect the etymology of philanthropy is interesting in that it comes from the Greek for *philos* or love and *anthros* is Greek for man (Sulek, 2011). The word itself appeared in the 1600s in English and clearly indicates social impact. Through the 19th and 20th century it becomes a matter of great pride and an item of legitimacy that eminent personalities or the corporations that dominate society become philanthropic. Certainly, by the 1920s Fordism and corporate philanthropy is well established and continues despite the social upheavals of the great depression (Amin, 2011).

However, the naturism of the early romantics and the late Victorians appears to dim in the face of rapid industrialisation and the social fractures of the early 20th century (Ritvo, 2003). Indeed, the needs of industrialisation and the dominance of scientific management meant that nature is no longer seen as an entity to be protected from man as the romantics would have recognised. Social impact or philanthropy was exemplified in Fordism, where the “good” of fellow man was integrated into the industrial process. Fordism is named after Henry Ford, and his determination to provide not only a decent wage but superior social engagement and working environments for his workers (Jacoby, 1988). This can also be seen as a continuation, in some respects, of the 19th century do-gooder tradition of the likes of Titus Salt. Though Ford is the eponymous example, the presence of corporate welfare schemes and the involvement in philanthropy by major firms was a part of corporate life in both the US and the UK. Indeed, aspects of this continue in the transplanted models of corporatism that travelled to Japan and India (Dohse et al, 2003).

What is important to note is the lack of connection with sustainability or with environmentalism at this point. Corporate programmes and the actions of the 19th century do-gooders were not essentially driven by an environmental movement comparable to the ones that rose in the 1970s. Indeed, in some cases such as Unilever’s development of Port Sunlight the emphasis was to build effective modern homes (Jeremy, 1991) to raise living standards and using materials that would be antithetical to environmentalism today as the focus was on building durable homes regardless of the impact on the long term sustainability of the planet.

The idea of ethical investment or ethical practice continues to this day though examples of formalised ethical screening first appear in the shape of the Pioneer Fund (Knoll, 2002). This investment vehicle was initiated by an ecclesiastical group of investors from Boston in 1928. The main thrust of the Pioneer Fund was the application of “sin screens” to prevent investments in alcohol, tobacco and

gambling. By the 1960s movement based around social activism encouraged the development of further screens framed around explicitly ideological and political opinions, which resulted in a completion of the “Peace Portfolio” report in 1968 (Entine, 2003). The interest of various multi-faith religious and civil organisations in the report resulted in the creation in 1971 of the Interfaith Centre on Corporate Responsibility, along with the Pax World Fund initiated by a Methodist group (ibid.).

Clearly the inculcation of a moral imperative is at work. Good companies were the ones that could demonstrate they did well (Marchand, 1998). Thus the philanthropic activities and social good that these organisations create are still considered a natural part of that entity’s moral life. Evidently this means that social provision and corporate social activity is now considered as part of the normal operational framework of a successful firm. Managers within these organisations are seen as custodians of the company, regulators of profit but paternalistic guardians of a social contract implied by Fordism (Dohse et al, 2003). As Marchand (1998) argues managers could now give an organisation “soul” and make it a wholesome enterprise not only for themselves but also for the society they lived in to earn wider legitimacy.

Certainly, corporations in the Fordist era were engaged in practices of corporate welfare (Mandell, 2002: 15-24) that included elements of what we recognise today as CSR such as giving to causes, worker relations and participation in social movements (Moon et al, 2008). Progressing into the 1960s, with the economic powerhouses of US capitalism being joined by an upturn in economies in Europe, Fordism and the paternalistic corporation were in their heyday. This became known as the golden age of capitalism (Maglin and Schor, 1990) but change was coming that would challenge the stability of this period and the certainties of Fordism along with the moral clarity of post war capitalism .

By the end of the 1960s two major changes were beginning to manifest in society that would affect social responsibility as they did everything else: the rise of monetarism or “shareholder value” in the corporate world and the arrival of the “counter culture” in society. The first of these, monetarism, is clearly defined as the influence of the “Chicago School” of economics, which was embodied in the person of Milton Friedman. Friedman insisted that the managers were the agents of the shareholder, and the primary purpose of the management was to contribute to the wealth of those shareholders (Friedman, 1966, 1968). This idea expressly forbade any extraneous spending by the company that was not directly measurable and related to performance. No longer was a good company the one that did well, but a company that did well by its shareholders. Friedman does, somewhat inaccurately,

suffer criticism for focussing purely on profit but this was not his central point. He contended that it is unfair to ask managers to carry out any social welfare beyond what was mandated as this damaged shareholder value and if society wished for business to act in the interests of social change then it should legislate fairly so to distribute the burden across all firms without disadvantaging one.

This central conception took root in society amongst managers, investors and politicians especially after the collapse of Bretton Woods in 1971, the Oil Crisis of 1973 and the subsequent recessions. The effect was gradual to begin with but led to major changes in corporate behaviour and structures which could be innovative or, in some cases, catastrophic. For example the de-industrialisation of the North of England was underway due to the economic collapse of the 1970s but was aided by new monetarist ideas that had become popular within industry (Martin, 1982), and then within government via Margaret Thatcher (Frazer, 1982). By the 1980s paternalistic visions of Fordism and philanthropy being an end in of itself suffered (for full discussion of Fordism and post- Fordism see Jacoby, 1988; Amin, 2008). Corporations had an understanding that shareholder value was the essential mission of the manager, with activist shareholders such as Karl Icahn (famously portrayed as Gordon Gecko in Oliver Stone film "Wall Street") optimising the demand that managers do nothing that detracts from performance. All actions had to have a materially strategic effect or a business case to be justifiable (Porter, 1983). Thus corporate philanthropy or social action demanded a strategic imperative such as risk management, reputation control or even tax performance in some cases (Gray et al, 1988). This need for performance was further embedded by the process of globalisation and financialization that took place from the 1980s well into the 21st century to the extent that it can be considered orthodoxy (Fligstien, 2005)

In parallel to the rise of monetarism the 1960s to the 1970s saw the rise - and some would contend the fall - of the counter-culture in the US and western countries as a whole (Suri, 2009). This led to the heightened awareness of issues such as the environment, social class, civil rights including gender rights and the social impacts of industrial society (Desmond et al, 2000). By the mid-1970s there was also great disillusion due to exogenous concerns such as Watergate, the Vietnam War, the oil crisis and other major global events that lead to a deep questioning of established ideas, even those as current as monetarism (Braunstein and Doyle, 2002).

Some management theorists began to grapple with a response to the conflict between emergent ideas of social responsibility or environmentalism and unfettered capitalism, as they tried to find a normatively better way to do business (Carroll, Lipartito, Post, and Werhane, 2012). Joseph MacGuire's 1963 work

"Business And Society" is a good example of this trend amongst theorist, as he begins to consider the social impact of capitalism. Archie Carroll, one of the most important theorists of CSR in the latter part of the 20th century, argues that McGuire, Howard Bowen, Clarence Walton, Keith Davis, and George Steiner had all influenced the development of thinking within management theory circles that there had to be an alternative to monetarism(2012). There is certainly a case to be made for these conditions leading to the development of "Stakeholder Value" by Archie Carroll and R. Edward Freeman thus laying a foundation for what we now formalise as CSR. Carroll (1975) is specifically titled "Managerial Ethics a Post Watergate View". It is telling that Carroll uses the Watergate incident as a sign post. Watergate became symbolic of society gone wrong, the broken promise of social betterment, abuse of power and the corruption of naked greed. That Carroll starts his conversation in the article as a view beyond this banner moment is a clear attempt to address the claims of monetarism and provide an alternative. This study will discuss, in detail, what Carroll and Freeman's contributions meant for the development of CSR as a field but it is important to note that both re-introduced the idea of a normative value bringing society back into the discussion of what a corporation must do.

By the late 1970s and late 1980s two major external trends were beginning to push environmentalism and sustainable development to the fore. Firstly, in response to the entrenchment of Monetarism in the US and the UK (which eventually led to globalisation) environmentalists and those concerned with social development were looking for an alternative model to the neo-liberalist paradigm (Schuurman, 1993; Sachs, 1999; Ratner, 2004). Eventually this process led to the creation of the Bruntland Report (WCED, 1987) and the birthing of Sustainable Development as a policy solution to address these concerns. This concept tried to balance the demands of the environment, the people in developing countries and the pressures of modernisation. By 1988 Gray et al (1988) report that companies are effectively measuring and reporting on their sustainable development contributions and sustainability. Tragedies such as the Exxon Valdez and other environmental disasters also put an emphasis on how corporation perform environmentally and socially, especially in developing markets.

The other major change, which spurred the environmental agenda, was the discovery of manmade global warming and the subsequent response to it. In 1985, a conference held in Austria introduced an idea that would change the relative weight of importance given to environmental issues. Scientists at the World Meteorological Organisation(WMO ,1986) declared the advent of Global Warming and by 1988 Dr James Hansen at NASA's Goddard institute for Space Studies had

announced that it was caused by increasing human activity namely the rapid industrialisation of the 20th century. This declaration introduced the environment into the social consciousness of all major sectors within society. To many policy makers it became an existential threat and the focus of concerted policy action. In response society began to react and a whole new register was added to the language centred on the word “carbon” as carbon dioxide gases produced by industrial activity were the main culprit.

Over the next decade the climate change debate also absorbed the Sustainability dialogue, reinforcing the environmental aspects of sustainability and pushing forward frameworks that would include carbon targets as well as social indicators. It is important to note there was also a conscious integration of sustainable development and sustainability into one field by international body such as the UN. This, in turn, then amalgamated sustainability and climate change together in the public imagination. By the 1990s the shorthand for sustainable practice became “green” with everyone from CEOs to state ministers using the words interchangeably (Witneben et al, 2012). Further conflation was also taking place within the NGO community with organisations such as Third World First changing their name to “People and Planet” to reflect the dual concerns now embedded in the Sustainability debate (Litvinoff, 2013).

From 1990 to the turn of the millennium the world was to witness an increasing amount of activity from legislative bodies, the UN and activists to push forward a climate change agenda. In 1990 the IPCC issued a report confirming the existence of man made climate change. By 1992 the UN conference on environment and development was held, ushering the UNFCCC (UN Framework Convention on Climate Change) that ultimately led to the 1997 Kyoto Protocols that set to agree binding legal targets for the reduction of carbon and greenhouse gas emissions. Crucially for this study, the Kyoto Protocols were adopted by the UK government and the European Union, with the European Union setting out its own legislation programme to bring member states into alignment with the agreements reached at Kyoto and subsequent COP agreements.

This has meant that sustainability and CSR goals have become an accepted part of the performance criteria of many large corporations due to legislative action taken to meet the Kyoto (see Matten and Moon, 2008, on explicit and implicit CSR). For example the carbon footprint of an organisation and its environmental impact had to be collated for reporting. These data could then be either used as part of carbon trading schemes or offset against taxation. In the case of the UK, hard legislative targets for carbon reduction forced firms in carbon heavy sectors to report the impact of their footprint to shareholder alleviate risk. Another important example

is the UK drive to impose fiduciary duties on company boards to account for stakeholder concerns beyond the previously narrow confines of the shareholders.

In sum, the history of CSR is firmly rooted in the philanthropic age of mighty industrialists who practiced social responsibility as a moral rite to the post war era of corporate welfare of Fordism. However the advent of monetarism re-introduced the dominance of profit and shareholder value which ended the age of corporate welfare. In response to this and the end of counter culture, as well as various other social factors theorists developed the concept of Corporate Social Responsibility. In parallel environmentalism was developing along with other social movements. This was given great impetus by the discovery of man-made climate change and legal, social and cultural response to it.

Arriving at the turn of the millennium it is clear that there is a complex picture of what CSR is and how it has developed. Its antecedents lie in the philanthropic and normative morality of the Victorian do-gooder or paternal Fordism. Its future seems to be tied with the environmental and sustainability challenges of climate change. It has gone from being a moral calling that was done above and beyond the need to meet shareholder expectation to being part of the many stakeholder approaches taken by managers in order to fulfil their duties as agents. Managers were faced with three conceptions how to treat CSR: as a moral norm and example of good business; as an activity outside their role as managers or as a strategic response to legislation. Thus we developed two very clear visions of CSR, either part of the business case developed by the firm or as an additional normative activity.

2.3 Corporate Social Responsibility, Stakeholder, Sustainability and the Business Case

It is the contention of this review that Archie Carroll's work on CSR and Stakeholder approaches changes important aspects of how CSR is perceived and what can be construed as CSR. Carroll's development of tools like the 3D Model (1979) and his induction of Stakeholder theory opens a gateway for CSR as part of the strategic or "Business Case" rationale for CSR activity. Secondly, Carroll's work then begins to connect the very action of doing CSR with performance of the company by implying that CSR is part of the corporate strategic mission. Thirdly, the use of Stakeholder theory and the integration of CSR into the firm's central *raison d'être* brings with it the need for sense-making for managers and thus ushers in the need for measuring performance. This crystallises need for metrics and systems that give managers or

stakeholders an idea of CSR is being done. Lastly, Carroll's widening of the scope of CSR brings with it the integration of the sustainability agenda and connects firms directly to the wider societal discussion framed around Environmentalism and sustainability.

2.3.1 From CSR to Stakeholder

Though there is much discussion of Carroll's *ur*-CSR text "*Managing Corporate Social Responsibility*" (1977), it would be prudent to start from the beginning and consider the core definition that Carroll provides in his 1979 article "*A Three Dimensional Model of Corporate Performance*":

"The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time." (Carroll, A 1979: 500)

This introduces some key difference to the prevailing understanding of CSR at the time. Frederick (1960) had predated this with his insistence that the firm had a "public posture" towards achieving "social ends" versus the "narrowly circumscribed interests" of the individual person or firm. Carroll goes further by simply including all society both public and private.

Friedman, famously, demanded that a firm use its resources and engage in activities designed to increase its profits as its primary duty was always the shareholder as long as it stayed with the rules, engaging in free competition without deception or fraud (1967). Anything else was an unnecessary burden on the firm unless it was a duty applied equally across the whole market by all entrants. Managers that engaged in such extraneous activity were not fulfilling their main purpose which was generating shareholder value.

Carroll's belief was that the growth of CSR was following a staged progression from responsiveness to performance. Firms would first respond or follow other organisations or individuals that implemented CSR, which may have been a wide variety of actions, and then they would begin to look at the actual performance.

Carroll realised that businesses were not responding to the insistence that social goods or obligation had to be primary driver of CSR and thus were beginning to look at what was going on around them or "activity/action" (2012) or what companies were actually doing. He argues that this naturally progressed to the idea of performance where "activities, policies and processes" became important to managers (*ibid.*).

Thus to accommodate his progression of "responsibility-responsiveness-performance" (*ibid.*). He proposed his "three dimensional conceptual model of

corporate social performance” which of his definition of CSR (economic, legal, ethical, discretionary), categories of responsiveness - (defence, reaction, accommodation, proaction) and thirdly a dimension which identified the “various categories of social performance in which these might be applied (consumers, environment, product safety, employee discrimination/safety, and shareholders)” (Ibid.). This is what has been developed, in large part due to Freeman (1984) into what is referred to as “Stakeholders”.

Thus Carroll’s work, allied with Stakeholder theory enables some very important shifts in the way CSR is perceived. The movement away from “obligation” or social good to performance means that in one way - despite his obvious disdain for Freidmanite approaches – Carroll has given organisations a strategic tool with which to be able to make sense of CSR in very Freidmanite terms and by developing the latterly coined term “stakeholder” Carroll has also develop an equivalent to Shareholder that can take on the same role as a shareholder in many respects in terms of legitimacy and accountability.

The use of stakeholder theory further opens up the field to the integration of concept beyond the narrow confines of philanthropy. As we see the utility and the application of Stakeholder approaches the temptation to underpin vastly disparate conceptual approaches leads to the adoption of “sustainability” as an agenda and eventually the “Business Case” approach for CSR.

Stakeholder theory provides a theoretical method of introducing the implications of living in a society into the sense-making of the firm. Freeman’s (1984) breakthrough allowed theorists and managers to conceptualise what influence actors, who were not bound to the company by coercive or monetary relationships, had on the firm itself. Given that “stakeholder” has developed a life of its own (a point we will come to) without the theoretical framework it came from, it is important that this study consider the influence of the theory on CSR (Phillips et al, 2003)

As the name suggests giving attention to the multiple stakeholders' interests, needs and rights in a business is an effective way to instil socially responsible behaviour among corporations (Greenwood, 2001; Dawkins and Lewis, 2003; Maignan and Ferrell, 2004). According to Freeman (1984), different stakeholders may have different objectives for a CSR agenda. The primary stakeholders (e.g. owners, management, local community, customers, employees and suppliers) are required to have continual participation for the corporation’s survival. On the other hand,

the secondary stakeholders (e.g. the government, trade unions and environmentalists) are not necessary for the survival of the corporation.

The normative nature of stakeholder theory is rooted in Freeman (1984) seminal work. The normative approach focuses primarily on narrative accounts of moral behaviour and philosophical guidelines for the operation and management of corporations in a stakeholder context. It identifies the terms of stakeholder, the categories this applies to, the approaches that one must take and how one must approach different groups (Freeman, 1984). Here stakeholders are the direct normative counterpart of the shareholder. In effect stakeholders, in normative studies, are moral concepts and the normative approaches attempt to describe what firms are supposed to do and why they have to act upon this (Jamali, 2008a).

It is then not especially surprising that normative scholarship on stakeholder theory does not focus as much on empirical application and testing as much as it does on theory formation. However, this is not to say normative discussion shies away from robust use of data when required such as obliging corporations to take the interests of all the stakeholders' groups into account, especially as regards moral values. For instance, corporations the moral obligation to redesign their products if consumers feel it to be unsatisfactory, especially if the product is found to be harmful to society (Phillips, 2003a). The thrust of the normative approach being that an organisation should be acting ethically and morally in order to be trusted by its stakeholders, resulting in more efficient transactions, hence granting the corporation competitive advantage.

In this construction of stakeholder theory we can already see the parallels in the response to shareholder value coming to the fore. It reflects the social contract and ideas of agency that are present in the idea of shareholder value. It also reflects the agency of managers as actors for interests other than themselves. Indeed shareholders are treated as stakeholders within the firm and have a set of rights, privileges and demands that are very similar to the ones proposed by Friedman (1968). This is a key point as it is important not to mistake stakeholder theory as replacement of shareholder value or a system of equivalent values. Shareholders remain one of the most important relationships within stakeholder theorist accounts and thus stakeholder theory will always have a fundamental need to meet shareholder expectations. This in turn means that even in the stakeholder approach, managers still have to be concerned about performance and agency in much the same way as before.

The power of stakeholder theory can be seen in the way more it moves from normative approaches to more instrumental, or descriptive ones where theorists being to look at how the concept of stakeholder can be operationalized and also

begin to account for its appearance (Phillips, 2003b). In this way theorists begin an extensive engagement with the theory's scope taking in discussions ranging from the merits, formation, and application and to the development of stakeholder theory.

Theorists can now apply stakeholder theory to whether a firm's actions as part of network of groups that may or may not have shareholding or a direct financial interest in the firm (Post et al., 2002; Barnett, 2007) to whether the needs of its workers in its strategic analysis that would essentially mean that it is adopting a responsible approach to its workers (Logsdon and Yuthas, 1997, Crane et al, 2005) Invariably, this means discussions of groups, actors, institutions (Campbell, J 2007), legitimacy (Suchman, 1995a) the contractual view of the firm (Canback 1998; Dunfee and Donaldson, 1995) norms, practices and rational myths (Mena and Palazzo, 2009; de Bakker et al 2008; Greenwood, 2007). They can model corporate behaviours and characteristics of a corporation's relationship with their stakeholders descriptively where they can focus on the nature of stakeholder practice and predict organisational behaviour. For example: how the organisation's values and decision making affect communication strategies (Cornelissen, 2014). Another example would be evaluating the intrinsic claims of justice by conflicting groups within firms, and how managers have played their roles with different stakeholders (Husted, 1998).

One of the most important things to consider when debating how the business case, and shareholder value managed to remain embedded in stakeholder approaches is the instrumentalisation of the theory itself (Jones, 1995) The instrumental view concentrates on the impact that the stakeholder may have in terms of corporate effectiveness. The proponents of this stand posit that stakeholder management principles may result in positive outcomes on the achievement of various corporate performance goals (Phillips, 2003b). The normative nature of stakeholder theory is relegated to the background and the approach taken is basically to apply, in basic terms, what works. Alliances and stakeholder groups are to be managed and not approached with a higher moral purpose or ideas of justice in mind. However, instrumentalists assert that the performance of the firm encompasses not only the financial performance but also the ability to manage effectively and efficiently the various stakeholders' perceptions and expectations (Cochran and Wood, 1984). This is a strategic choice, however, not a moral one as the firm that has good relationships with their stakeholders will gain competitive advantage over firms that do not have a mutual trust and cooperation with stakeholders (Jones, 1995; Murray and Vogel, 1997). Even some of the original normative work contains elements of this as some

studies by theorists like Carroll lent weight to this argument, furthermore other work has also been conducted to analyse the correlation between the stakeholder approach and corporate performance (Carroll, 1979; Wartick and Cochran, 1985; Wood, 1991a and 1991b).

The power of stakeholder theory lies in its ability to account for all groups including the shareholder, and as we have seen above this enables it be flexible enough to apply in different ways. However, this is also one of the fundamental points at which stakeholder theory leaves itself open to colonisation and reification away from its proposed use. If the theory can take account of many shifting, morphing groups and being to describe all of them, theorists can then take the concept and begin introducing new ways of applying and describing stakeholders. Thus stakeholder theory opens the way for a broadening of the understood nature of CSR further. This broadening out can introduce new fields of study to CSR such as communications (Cornelissen, 2011), marketing (Simmons, 2008) work and employment relations (Phillips, 2003a) and, importantly for this study, environmental/sustainability aspects of CSR (Amacanin, 2005; Crane, A 2008). In fact this has become so dominant that CSR, stakeholder approaches and normative practices are now readily confused by executives with “green” issues (Amacanin, 2005; Crane, A 2008). Sjöström (2010) even argues that stakeholder approaches and CSR have become normative amongst shareholder, who consider as a part of essential fundamentals of society (Dickerson, 2001; Windsor, 2004; Ralston, 2010). Indeed one could argue that the de facto acceptance of “Stakeholder” as a generic term in corporate communications (Bibri, et al. 2008) as well as political life now means that idea is now considered a unshakeable core value (Ziek, 2009).

2.3.2 Stakeholder theory and Sustainability

One can argue that, coupled with Freemans’(1984) development of Stakeholder Theory, Carroll’s (1999) widening of the space introduced the possibility of other societal trends to enter the field of CSR and transform it. In this section we will see that the use of Stakeholder theory eventually leads to the absorption of “sustainability” into the CSR palate. This reflects the earlier discussion about the history and societal changes taking place around global warming and the UN’s global compact. It also begins to set the scene for the emergence of business cases built around sustainability and CSR.

In 1999, Archie B. Carroll reviewed fifty years of American research on CSR, from the 1950’s to date. The article includes many different terms: social responsibility, (corporate) social responsiveness, corporate social performance (CSP), corporate citizenship, corporate philanthropy, community relations, public responsibility, public policy, social issues management and corporate social policy process.

'Sustainability' can be added to this list, seemingly having broadened conceptually, from a concern initially focused on environmental issues to a more recent inclusion of other social issues, such as human rights (Elkington, 2002), in the quest for a sustainable global economy.

The term 'sustainable' was first used in relation to forestry and natural resource management (Hediger, 1999). Although earlier work on CSR primarily dealt with issues in the social arena (cf. Frederick, 1960; Bowen and Johnson, 1953), later years have seen the inclusion of environmental aspects in its realm (van Marrewijk 2004), contributing to the on-going debate on whether corporate sustainability (CS) and CSR are mutually exclusive. In fact, van Marrewijk (2003) holds CS and CSR to be synonymous, and advocates context-specific contents for a CSR definition that is in keeping with the individual organisation's awareness and goals.

By dint of leveraging Stakeholder approaches sustainability can segue effectively in the broader understanding of CSR. Atkinson (2000) holds that sustainability connects to stakeholder management and underpins the idea of sustainable development. Dyllick and Hockerts (2002) draw upon the Brundtland Commission's definition of sustainable development to connect corporate sustainability, stating that it is "meeting the needs of a firm's direct and indirect stakeholders.... without compromising its ability to meet the needs of future stakeholders as well" (Dyllick and Hockerts 2002: 131).

Schaltegger et al. (2002) are of the opinion that 'corporate sustainable development' should be considered as the integration of the economic, ecological and social aspects of a firm's activities (Schaltegger et al. 2002: 6), whereas, Starik and Rands (1995) equate sustainable development with ecological sustainability, and state that "the test of an organisation's ecological sustainability is the degree to which its activities can be continued indefinitely without negatively altering the limiting factors that permit the existence and flourishing of other groups of entities, including other organisations" (Starik and Rands 1995: 909). Again it is interesting to note that though Starik and Rands (1995) are arguing for an ecological bent to sustainability the emphasis is on group interaction and social good.

Holmes and Watts (2000) also highlight a firm's ethical obligation to positively influence the livelihood of its stakeholders at different levels – employees, local community and society – in that order. The authors of the Green Paper on CSR presented by the Commission of the European Communities go a step further by including environmental issues in the sphere, defining CSR as "a concept whereby companies decide voluntarily to contribute to a better society and cleaner environment" (CEC, 2001). Dyllick and Hockerts (2002), in tune with Elkington

(1997), maintain that social responsibility is only one dimension of the three pillars of sustainability – economic and ecological being the other two.

Wilson (2003) also demonstrates that sustainability is underpinned by a multi-disciplinary approach. Here corporate level sustainability is based on four distinct conceptual principles, namely sustainable development, CSR, the stakeholder theory, and corporate accountability theory. In this context, Wilson (2003) considers sustainable development to be a derivative of three concepts, e.g. the principles of economics, ecology and social justice. For him, sustainable development delineates the boundaries of the sustainability subject matter, and describes the preconditions for a common societal goal. As the second pillar, CSR provides the ethical arguments as to why corporations should work toward attaining sustainability goals, and is based on ethics and moral philosophy. He contends that as it is derived from the strategic management perspective, the stakeholder theory offers business arguments for sustainability and thus constitutes the third pillar. Lastly, from a legal compliance perspective, the corporate accountability theory presents ethical arguments for sustainability performance reporting, and ensues from business law. These four pillars of sustainability and their underlying disciplines are depicted in the figure above, and draw attention to the apparent contradictions within this multidimensional and multidisciplinary construct.

The advent of the GRI standard is a demonstration of Wilson's (2003) contention that sustainability is multidisciplinary and multi-faceted field. It is the most visible and important example of how CSR, sustainability and stakeholder theory intersected with each other. The Global Reporting Initiative, which defines itself as "a multi-stakeholder governed institution collaborating to provide the global standards in sustainability reporting" (GRI, 2006), has established one of the world's most widely used sustainability reporting frameworks (Van Kolk, 2008). Van Kolk proves that every year, the number of companies applying the GRI principles has increased, with over 900 organisations registering their report as being in compliance with the GRI guidelines in 2008 (ibid.).

GRI has its roots in the U.S.-based Coalition for Environmentally Responsible Economies (CERES) and the Tellus Institute (White, 1999, 2006; CERES, 1989). These organisations were promoting environmental reporting in the early 1990s to ensure that corporations would follow the CERES Principles for Responsible Environmental Conduct (CERES, 1989). To encourage the uptake of environmental reporting in North America both institutions believed "it was time to look beyond the borders of the US for markets to those that were more receptive to the idea of

a generally accepted framework.... in short, it was time for a Global Reporting Initiative” (GRI, 2007 , Fonseca 2010).

Underpinning the GRI initiative itself was the Stakeholder Approach as it was governed by a “multi-stakeholder steering committee” which was “to advance true corporate sustainability reporting; and.... [focus on] the concept of standardization” (White, 1999: 38).

As the introduction to GRI- G3 makes abundantly clear:

“This document is the cornerstone of the framework, as it sets quality and content principles, as well as managerial and performance indicators. The principles for defining contents include materiality, stakeholder inclusiveness, sustainability context and completeness. The indicators (about 130) cover the following categories: Strategy and Analysis; Organisational Profile; Report Parameters; Governance, Commitment and Engagement; and Indicators of Management Approach and Performance. The latter covers, in turn, economic, environmental, social, human rights, society and product responsibility issues.” (GRI 2006)

Here is a direct example of the process of the strategic rationale of the business, being combined with both the social and the environmental aspects of the firm. Stakeholder theory underpins GRI and this allows it to freight in the ideas of sustainability, the environment, development and the social good. However, rather than being a purely normative endeavour GRI introduces measurable performance, that managers can adhere to, boards can see and companies can display.

It is worth noting that by applying the framework corporations generate a sustainability report. These are CSR measures that are classed as sustainability based on stakeholder theory to be used for the purpose of benchmarking and assessing sustainable performance, demonstrating how the organisation influences and is influenced by expectations about sustainable development, and comparing performance within an organisation and between different organisations over time (Van Kolk, 2008; GRI, 2006).

The same cross connection between business case, sustainability and CSR can be seen in another CSR standard called AA1000 Assurance Standard (AA1000AS) released by Accountability (Van Kolk, 2008). Accountability is actually a project formed by John Elkington, who also developed Triple Bottom line which we will explore later, to deliver certification and operating frameworks to organisations. Accountability released its initial exposure draft of the AA1000AS standard in 1999 with the purpose of specifying the processes both organisations and assurance

providers should employ to secure the quality of social and ethical accounting, auditing and reporting (Van Kolk, 2008; O'Dwyer and Owen, 2005). It provided a mechanism for assuring the credibility of sustainability disclosures and the underlying systems, processes and information. It also utilizes stakeholder

According to Accountability (2008b:18 as quoted in Van Kolk), these principles “demand that an organisation actively engages with its shareholders, fully identifies and understands sustainability issues that will have an impact on its performance, including economic, environmental, social and longer term financial performance, and then uses this understanding to develop responsible business strategies and performance objectives” (cf. Van Kolk, 2008). Again this clearly demonstrates how stakeholder approaches, shareholder primacy and the need to meet the Business case goals of the organisation are conflated by sustainability.

2.3.3 The Business Case for CSR

As we see above the development of stakeholder theory, and the absorption of sustainability as a concept has led two interesting phenomena – the first is that stakeholder theory, and indeed Carroll’s own work, have led to a conception of social performance being an inherently measurable thing. The second is that sustainability ties CSR into the wider debate around environment and ecology.

This leads to the most obvious question for the stakeholder – can an organisation measure its social responsibility and if so, what is the imperative for doing so. For both the shareholders and the stakeholders there must be some demonstration of value that these firms can exhibit. Thus the question of whether being environmentally responsible actually results in profits for firms, or as the popular phrasing goes: ‘does it pay to be green?’ (Desrochers, 2002 cf Sharma, 2002; King and Lenox, 2001). Thus, the business case for sustainability has emerged as a dominant paradigm in CSR research, where an “ecologically sustainable organisation” (Starik and Rands 1995: 908) also achieves a healthy financial bottom line (Sharma, 2002).

More often than not, the business case arguments concentrate on the environmental impacts of a firm, having its roots in the natural capitalism philosophy. This is clearly one of the most controversial topics in contemporary management research, with empirical evidence depicting the links between a firm’s financial performance and social/environmental performance as positive (cf. Moore, 2001; Preston and O’Bannon, 1997; Waddock and Graves 1997), neutral (McWilliams and Siegel, 2001), and also negative (Preston and O’Bannon, 1997)

Two famous approaches symbolise this adoption of the business case rationale - “The Bottom of the Pyramid Approach” (Prahalad and Hart, 1999) and “Triple

Bottom Line” (Wheeler and Elkington, 1997). Both approaches offer sustainability based metrics that link into the wider concerns of society, and use the stakeholder approach. The bottom of the pyramid approach gives a unique twist to the economic rationale for CSR and sustainability at the corporate level. Advocated by Prahalad and Hart (1999), this approach argues that contrary to popular conviction, the poorest people of the world (at the bottom of the world economic pyramid) can offer lucrative business opportunities for companies. It points to the gaping chasm of inequality on wealth distribution of the world’s rich and poor – 20% of the world’s population owned 85% of the total wealth in 2000, a 15% increase from 1960 (Prahalad and Hart, 1999) However, regardless of their less than one USD per day income level, the bottom of the pyramid has some four billion strong populations, and is likely to grow at exponential rates. They already play a crucial role in the informal economies of developing countries, where they account for between 40-60 % of all income-generating activities. By engaging the dwellers at the bottom of the pyramid in formal economic activities, global companies can tap into a potentially multitrillion-dollar market. Concurrently, the companies’ investments will help billions of poor people to get out of poverty and help in arresting the social, economic and political turmoil that can result from overburdening a system (Prahalad and Hart, 1999). Therefore, with economics as the driving motor, the companies can build a rewarding business case for sustainability in emerging markets by getting involved at the bottom tier of the economic pyramid. The idea of microfinance goes into this direction.

The Triple Bottom Line of Sustainability aims to achieve a harmonious integration of the economic, ecological, and social aspects of a firm’s activities. In an aim to attain this ‘true’ level of sustainability at the corporate level, Elkington (1997) presented the ground-breaking concept known as the triple bottom line (3BL) as an ‘integrative measurement’ of a company’s economic, environmental and social performance. 3BL has become a prominent model for CSR. Rubenstein (2003), for example, considers that 3BL is synonymous to CSR. In a quest to achieve a positive 3BL, Dyllick and Hockerts (2002) put forth the notion of the successful management of three types of capital available to a firm, namely economic (monetary, infrastructural), natural (resources and ecosystem services) and social (human and societal). They draw attention to the dangers of social and natural capital’s depletion due to their irreversible and non-linear characteristics, and argue that, by and large, they cannot be substituted by economic capital.

2.3.4 The Business Case – Sustainability, Performance and Standards

In the preceding section we can surmise three things: that sustainability has now become part of the business case for CSR, that the business case for CSR is now the dominant rationale and modus for the implementation of CSR and that the weight of corporate activity around CSR is connected to this.

There is a strong case to be made that CSR has begun to reflect the wider inculcation of sustainability into society itself. As the pressures, controversies and debates around it develop, sustainability has begun to take shape as the prominent agenda item when it comes to the social posture of firms. We can also connect these ideas to individuals and theorists who have innovated around these themes with CSR theory or within corporate themselves. Thus what we will see in this chapter a gradual movement away from amorphous touristic norms and multiple meanings into more resolved understandings based on sustainability.

At the business level the awareness of climate change has reflected the prominence of the debate. This has been accompanied by corporate involvement through sustainability policies and practices, carbon disclosure, emissions trading and energy efficiency. Drastic emissions cuts in greenhouse gases proposed by the Intergovernmental Panel on Climate Change (IPCC) have require demonstratively fundamental shifts in socio-political structures, technology, economic systems, organisational modes and forms (Den Elzen, Höhne, and Van Vliet, 2009; IPCC, 2007, Wittneben et al 2012). It also requires a dramatic shift in cultural values and personal identities, if consumption patterns involving carbon-intense lifestyles are to change.

There is a new register or words for firms to use such as, 'emissions caps', 'carbon neutral', 'carbon trading', 'green banking', 'green investment', 'green innovation', 'renewable technology' and 'carbon disclosure' into the public consciousness (Wittneben et al 2012; Goodall, 2008; Patenaude, 2010, 2011). The climate change debate has been led by scientists, economists, corporate interests and environmentalists and agents within organisations (Wittneben, et al 2012)

Certainly extractive industries have been under constant pressure since the mid-70s to demonstrate environmental sensitivity especially with regards to the local stakeholder concerns with legislation often providing the push to adhere to CSR standards (Moon and Matten, 2008). However what is interesting is the expansion of these environmental concerns to include sectors that have no direct link to resource extraction or exploitation such other financial industries in that respect other industries (Slager et al, 2012).

2.3.5 Overview of Trends in CSR Theory

After a consideration of the history of CSR, and the development of the two prominent rationales for CSR it is worth taking a brief survey of how wide the scope of CSR literature has become. It seems that CSR theory has been caught in a somewhat of a split between normative and descriptive accounts. Normative CSR concentrates on the value, quality and worthiness of responsible business. Descriptive theorists are more inclined to provide prescriptive methods of achieving CSR goals.

Many theorists are confined to seeking optimum patterns of behaviour or platonic models for the firm which could be considered normative (Mitnick, 1995; Swanson, 1999; Swanson 1995 cf. Campbell, J 2007). The descriptive strain of theory is more concerned with praxis and causes of behaviour (Campbell, J. 2007). Carroll (1979) is the prime example of normative theory, which provides a framework for firms to aspire to; in that respect, most of the theoretical basis for CSR such as stakeholder theory could be considered normative (de Bakker et al, 2005; Campbell, J, 2007).

Descriptive theories are concerned with being able to apply deductive techniques to CSR phenomena. In essence descriptive theories are formed as an explanation for how firms are rather than how they should be (de Bakker et al, 2005; Campbell, J, 2007). The slow acceptance of the relevance of CSR (Basu and Palazzo 2008) means that theories are now less concerned with what should happen and can identify what to do instead. This is important in two respects; firstly it presents theorists with the opportunity to describe practice and develop theories that can be replicated and thus test the underlying framework (de Bakker et al, 2005; den Hond 2007). Secondly it allows theorists to move on to measuring and gauging actual CSR efforts (de Bakker et al, 2005; den Hond, 2007). This also explains the rising prevalence of literature in reporting and the development of theory on corporate disclosure and reporting (de Bakker et al, 2005; den Hond 2007). The field is so diverse that Dahlsrud (2008) relates to 37 definitions of CSR. In that respect this study does not require a strict definition for analysis as the objective of this study is to look at norm formation.

McWilliams and Siegel (2001) define CSR as “actions that appear to further some social good, beyond the interests of the firm and that which is required by law”. However, another definition of CSR is:

“The ethical behaviour of a company towards society [...] [involving] management acting responsibly in its relationships with all stakeholders who have a legitimate interest in the business” (World Business Council for Sustainable Development, 1999 in Simmons, 2008).

The scope of both definitions covers the largest possible breadth of action of a firm's behaviour. To carry out programmes and policies above or beyond the legal requirement does account for many of the socially responsible ventures of the Firm. However, if de facto implementation becomes de jure implementation the definition begins to creek as the motivation becomes obligatory (Naqvi, A. 2009).

Commentators such as McWilliams and Siegel (2001), Schwartz and Carroll (2003), and Logsdon and Yuthas (1997) have not only said that social responsibility in itself is worth doing but is connected to the shareholder value of the company. This also broadens out the definitions scope and enables us to include things like sustainability, environmental concerns that have now become a core part of the discussion (Moon, 2007).

Moon and Matten (2004) argue that there is also the consideration of "explicit" and "implicit" CSR. They define Implicit CSR as socially responsible frameworks that are involuntary and are usually legal requirements for the firm. Explicit CSR is defined as socially responsible behaviour that is carried out by the firm through no external pressure (Matten and Moon, 2008). This allows a move away from the limits of the McWilliams and Siegel (2001) definition and allows a debate on CSR that can include wider agency. This also adds to the ever expanding remit that seems to be covered by the letters CSR and could cause problems of fragmentation (Dahlrud, 2008).

In sum we can see that CSR is a very diverse and amorphous subject, covering everything from strategy, sustainability, HRM, marketing, and other areas that are present in various forms of the literature out there. Surely, this raises a few question of what business understand CSR to be and this is what the research question aims to explore later in the study.

In this section we have discussed a brief history of CSR and discovered the philanthropic motive of CSR can be traced from the Victorian era to Fordism and corporate welfare. We analysed the effects of monetarism and shareholder value that caused the demise of Fordism. We were introduced to the rise of social movements at the end of the 1970s and the development of Corporate Social Responsibility as a response. We also witnessed the rise of environmentalism and the discovery of man-made climate change. This journey through history demonstrated that there are two very strong ideas that have developed – CSR as a good cause in of itself and CSR evaluated with respect to the needs of the business.

This section also demonstrated that though stakeholder theory started as a response to shareholder value, and was the foundation of Carroll's approach to CSR. Its openness and ability to adapt to many other disciplines meant that it

became colonised by two things: the primacy of shareholder value and the sustainability agenda. In effect stakeholder theory made the Business Case rationale for CSR synonymous with sustainability. We saw how this manifested in things like GRI and Accountability standards, which introduced performance and measuring of CSR to businesses. We concluded with a brief discussion on the current state of CSR theory, and how it is very diverse and fluid, with up to 37 different conceptions of CSR available within the literature

In the next section the literature will explore the CSR report which is going to be our main instrument of analysis and source of data when we come to answer what CSR actually means to business and whether this meaning has changed over time.

2.4 The motivation behind Corporate CSR reporting

As this study is concerned with the thematic shift of what corporations understand as CSR, the most obvious and readily available source of data is the CSR report. The CSR report is a voluntary report produced with the company's vision of CSR and its record of how it goes about achieving that vision. If we are to understand what companies see as CSR we must, therefore, understand what the CSR report is and what literature exists to explain its creation.

This section will argue that as organisations have institutional pressures that make them seek legitimacy, financial reporting and CSR reporting is used to achieve it. The need to solidify and maintain legitimacy is crucial to both interaction with the social context an organisation is within and the ability to act within society.

Here we explore three leading perspectives accounting for CSR reporting: Stakeholder perspective, Legitimacy Theory and Institutional Theory. Core to this is the understanding of legitimacy. Legitimacy becomes a component source of power and independence, both within the organisation and without. All three perspectives agree that the need for legitimacy plays an important role in what managers consider as part of their decision making frameworks. Seeking legitimacy, power and independence are part of their organisational lives as they negotiate through the social norms established by the external environment and their organisations.

A Stakeholder perspective is important because it achieves two crucial things, firstly it connects the CSR reporting literature to the wider discussion about stakeholder theory in this thesis and secondly it accounts for the multiple agencies outside the organisations having an influence on what CSR reporting is.

The act of publishing and creating CSR reports can be considered legitimacy seeking behaviour by organisations. The concept of legitimacy has important ramifications in both stakeholder theory, agency theory, and is essential to the institutional theory framework of this study (DiMaggio and Powell, 1983, 1991; Meyer and Rowan, 1991).

Legitimacy can underpin much of the institutional behaviour of organisations. Legitimacy can variously mean "the process whereby an organisation justifies to a peer or superordinate system its right to exist." (Suchman, 1995: 573). The literature will show that the generation of CSR reporting is a symptomatic rather than a causal explanation of why companies spend time developing CSR reports and publishing them (Suchman, 1995, 574-576).

Therefore, in this section, the study will demonstrate that managers are producing CSR reports and doing so mainly for reasons of legitimacy though not without complication. This will then be followed by a discussion of what legitimacy could mean to organisations and that CSR reports are a symptomatic artefact of these attempts to integrate a norm.

This study argues that the most cogent explanation for this is legitimacy seeking behaviour on the part of managers, although we will briefly explore other accounts. The majority of observations of managerial sensemaking of CSR and the perceptions of corporate boards are based around Legitimacy Theory. As Campbell et al (2003) state LT is probably the most extensively utilised theory when explaining CSR disclosures (e.g. Adams et al., 1998; Deegan and Gordon, 1996; Deegan, 2000; Patten, 1992; Milne and Patten, 2002; O'Dwyer, 2002 as quoted in Campbell et al 2003. cf. Waller and Lanis, 2009).

2.4.1 What is the CSR report?

The CSR report has become the common output of organisations wishing to demonstrate their CSR behaviours to external and internal stakeholders. This section will, in that respect, attempt to understand what a CSR Report means to an organisation, its generation and the standards it adheres to. It will be shown that CSR reports imitate financial reports in order to acquire legitimacy and acceptance. In turn, stakeholders are beginning to attach importance and meaning to CSR reports.

Sustainability Reports or CSR Report, are documents which contain non-financial data and present the Corporate Social Responsibility stance of the organisations that commission them (Kolk, 2008; Fonseca, A .2010; Cahyandinto and Ebinger, 2002). The use CSR reports is an active intimation of the legitimacy and the definitive indication of performance that would be expected from a shareholder's perspective or an accounting report (Fonseca, A.2010; Cahyandinto and Ebinger, 2002).

The demand stems from "the need for reliable and credible information from management, for managing the company's environmental and social risks, and from stakeholders who want assurance that the report truly represents the company's efforts and achievements" (KPMG and Uva, 2002:18 as quoted in Kolk 2008). Carey et al. (2000) argue the voluntary provision of third-party assurance fulfils the need by providing greater user confidence in the reliability and accuracy of the information disclosed.

Organisations and their stakeholder that accept the need to report, are also considering external assurance as mechanism for increased credibility and

perceived independence (Brown, 2005; 2007; 2009). Thus, adoption of accepted standards that are verified by an assurer are seen as effective. A study by the Global Reporting Initiative, Sustainability and KPMG (2009 as quoted in Wiertz, 2009) which reveals that 90 per cent of consumers of CSR report being influenced by them, and 85 per cent improve the perception of the organisation (Kolk et al, 2008. Cf. Wiertz 2009). However, Chia (2009) finds that though the external assurance can play a great role certifying the company itself, and taking into account the rise of new standards, the narrative presented can prove crucial to their acceptance.

Interestingly, the generation of CSR reports is less informed by legislation than other forms of corporate reporting (Fonseca, A .2010; Cahyandito and Ebinger, 2002). In lieu of the relative lack of legal incentive, organisations that wish to utilise CSR reporting turn instead to nascent standards that are becoming more prevalent (Fonseca, A .2010; Cahyandito and Ebinger, 2002) These are issued by GRI, AccountAbility, FEE and IFAC, and are becoming de rigueur within which organisations select the most appropriate (Zadek and Raynard, 2004). Formation and development of these guidelines has been under the auspices of several practitioner led or industry led groupings in order to provide “a trusted and credible framework for providing assurance on CSR reports “(KPMG and Uva, 2005 as quoted by Kolk et al, 2008).

The lack of unity and predictability in standards has also become an issue of concern (Andrews, 2002; Fonseca, A .2010; Cahyandito and Ebinger, 2002). It has meant stakeholders and governments now find it difficult to have a comparative and definitive statement on corporate social performance, which leads to concern about the assurances provided by independent auditors or consultants (Deegan et al., 2006; Kolk and Perego, 2008). However, Kolk et al (2008) and Simnett et al. (2009) demonstrate that the decision to adopt CSR reports is effected by country-level factors such as legal context, enforcement mechanisms and institutional factors. Countries that are more stakeholder oriented have a weaker governance enforcement regime (Ibid.). These countries will have better corporate practices enabled by the market and institutional mechanisms that are more susceptible to the demand for CSR Reports (Wiertz, J.H.L 2009; Kolk and Perego, 2008; Simnet et al 2009).

2.4.2 CSR reporting and the normalisation of CSR

This section provides examples from two studies from Campbell et al (2003) and O’Dwyer (2003). These studies demonstrate that the reasons for CSR disclosure are complex, but influenced by society and norms that are internalised by the management. Organisations can feel this as a result of expectant publics, a result of major threats to business or the values of the company itself.

In one of the key studies regarding CSR reporting by David Campbell, Barrie Craven and Philip Shrivess (2003) looks carefully at voluntary social reporting and social disclosure in longitudinal study that encompasses top FTSE 100 companies over a 20 year period or more. They argue that legitimacy seeking behaviour is affected by the perceptions of that organisation within society. This can complicate the search for actual motivations that lead to legitimacy and thus make empirical study difficult. Campbell et al (2003), then proceed to test the effect of society and perception on social disclosure with two possible hypotheses these were a) that companies with “sinful” reputations (i.e. Tobacco) would disclose more social information in order to allay societal pressures and b) this pattern of behaviour should be shared across similar “sinful” companies. Campbell et al (2003:572) used a form of content analysis, by selecting keywords that were synonymous with social disclosure and then applied weightings to them. They then proceeded to trawl through corporate reports published by each company in counting the appearance of social words (ibid: 573).

The Campbell et al (2003) study can find no conclusive link between the hypotheses posited and their data. To them it clear that the volume of social disclosure varies over time and over sector. Companies that should be disclosing more do not appear to follow similar patterns and those that may not sense a wide a legitimacy gap as “sinful” ones sometimes disclose more (ibid: 574).

This may mean that social disclosure is not necessarily the route by which companies seek to close any legitimacy gaps but this runs counter to what Campbell et al (2003) , Campbell (1999) and Deegan and Gordon (1996) seem to be claiming for LT theory. It could also mean that companies may not be as motivated by concerns of legitimacy as first thought his may be due to the lack of internal perception of how important legitimacy is to a company’s operation – in other words human misjudgement (Campbell et al 2003:574). A bad reputation my also meant that any attempts to rehabilitate legitimacy might be met with suspicion and derision by stakeholders (ibid: 574). Finally, it could also mean that social disclosure in reporting is not the only way that organisations garner legitimacy. Considering the rich media environment and the constant interaction with society that most corporations endure via multiple mechanism, it may be the case that other tools are being used to greater or equal effect which are outside CSR reporting or annual accounts (Ibid: 574).

O’Dwyer’s (2003) study of 29 senior executives in Ireland and their attitudes on CSR add to the debate by introducing some interesting ideas. He argues that the internal narrative for managers tends to be one that interprets CSR in limited fashion allied with corporate goals of shareholder value. The emphasis is placed on

the companies' relationship its host society. This is could be considered an adoption of "a self interested approach to business social involvement [which] implies the exhibition of ... social responsibility" (Ibid: 524). O'Dwyer cannot determine if these values held "outside" organisations would be allowed to pervade "inside" organisations. Managers insisted on CSR responsibilities due to wider society and not economic impacts but also wanted CSR to meet economic goals in order to be accepted by the organisation (Ibid: 524). Though conceptualising and intellectualising CSR issues or their perspective contentions, the majority of managers agreed that external pressure (real or threatened) catalysed change (Ibid: 524).

2.4.3 What drives CSR reporting?

As the section above proves the divination of motive forces can be complex, however, we can ascertain that legitimacy seeking behaviour is major force. In this section we explore the managerial in a wider framework. Here we can see the interplay of agency, stakeholder, legitimacy theory and institutional approaches to norm generation. We will consider the impact of all these and show that multiple interactions between multiple actors can lead to the creating of norms – which manifest in a CSR report. Scott defines an artefact as material culture created by human ingenuity to assist in the performance of tasks (1995; 2001; 2003:883) and thus one can view CSR reporting as an artefact of a complex legitimising process.

As CSR reporting becomes more prevalent a brief investigation of the motive forces for generation is worth considering. Hibbit (2004) argues that this is not necessarily as clear as organisations themselves like to maintain. Hibbit (2004) identifies three possible theories that could describe drivers for CSR reporting, Stakeholder theory, legitimacy theory and institutional theory.

2.4.4 Stakeholder Approaches

Doh and Guy (2006) argue that stakeholder perspectives can give valuable insight into interactions among institutions, NGOs, and corporations when considering their strategies for CSR. One must consider, however that these relationships and roles can be dependent on situation or other variables (Mitchell et al. 1997) which affect the attitudes managers hold towards their stakeholders.

Mitchell makes an important point that does underpin the both stakeholder theory and agency theory, if not satisfactorily answered by both. This is the question of legitimacy. We have seen that the transfer of power from principal to agent and that the seeking of stakeholder involvement both hold an undercurrent of legitimacy seeking behaviour. Mitchell et al. (1997) contend that stakeholder

identification and salience is based on managerial assessments of stakeholders' possession of power, legitimacy, and urgency. Power is the ability to 'to impose its will in the relationship' (p.865 as quoted in Doh and Guay, 2006). Here legitimacy is considered 'a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions'; with urgency as the "degree to which stakeholder claims call for immediate attention' (p. 867 as quoted *ibid.*).

The criticism that one could aim at Mitchell et al (1997) is that legitimacy once mentioned is not integrated into the frameworks they provide for stakeholders in any explicit way. This could point to inconsistencies in preliminary work carried on Stakeholder theory (Jensen, M 2002; Phillips et al 2003). Ullman (1985 as quoted Wood, D.J 1991; cf Davenport, K 2000) attributes this inconsistency to literature to theorists ignoring the relationship between CSR, economic performance and the vital role of corporate strategy. He proposes the inclusion of stakeholder power, strategic posture and economic performance as a corrective. Roberts (1992) finds that stakeholder theory, viewed in the light of Ullman's work can provide an indication of corporate decision making with regards to CSR. It follows that implementation of CSR is relevant to shaping stakeholder expectations (Magness, 2006) with CSR reporting being a key deliverable in that role (Walden and Schwartz, 1997).

Other factors can affect the interplay of stakeholders and the organisations. Size is can be an important determinant of CSR reporting (Adams et al., 1998; Patten, 1992) as well as, industry structure and classification or geographical/political boundaries (*ibid.*). It is worth noting that Patten does not find outright evidence that CSR reporting is supported across all industries because, as stated earlier in this study, CSR is varied in its nature. Capital structure can also have an effect on whether an organisation undertakes reporting (Belkaoui and Karpik, 1989) as well as the cost of capital (Elliott and Jacobson, 1994).

2.4.5 Legitimacy

Considering the strength of legitimacy as a driving force in stakeholder theory an institutional approach may be considered more pertinent to the discourse. There is a considerable body of discourse on CSR approaches using institutional theory (e.g., Deegan, 2002; Doh and Guay, 2006, Campbell, JL 2007, Herremans, I., M. Herschovis, et al. 2009) Work by Patten (1992) studied the Exxon Valdez oil spill of 1989 focussing in the legitimacy threat to the Exxon, Herremans, I., M. Herschovis, et al. (2009) have carried on a similar light with regards to the Canadian Oil Industry and J.Campbell (2007) has developed theoretical approach to integrating CSR with institutional frameworks.

The action of publishing and creating CSR reports can be seen as legitimacy seeking behaviour by organisations. The concept of legitimacy has important ramifications in both stakeholder theory and agency theory. It can be sourced ultimately in Institutional theory (DiMaggio and Powell, 1983, 1991; Meyer and Rowan, 1991) which has been explored previously in the study.

Legitimacy can underpin many of the institutional behaviours of organisations. Legitimacy can variously mean "the process whereby an organisation justifies to a peer or superordinate system its right to exist." (Maurer 1971: 361 as quoted in Kostova, T et al 1999, Suchman, 1995: 573). Dowling and Pfeffer (1975); Pfeffer (1981); Pfeffer and Salancik (1978) maintained the link with evaluation but added cultural conformity as opposed to justification (Schuman, 1995:573-574). To Pfeffer, the norms of the larger social system must be congruent with the organisations' activities in order to confer legitimacy (Dowling and Pfeffer, 1975: 122; see also Parsons, 1960: 175; Suchman, 1995: 573) Meyer and Scott (1983a; Scott, 1991) also suggest that cultural norms and the norms of the organisation should converge for legitimation to take place but focus on the cognitive and behavioural aspects of an organisation rather than the evaluative nature of Pfeffer et al 's work. In their view "Organisational legitimacy refers to ... the extent to which the array of established cultural accounts provide explanations for [an organisation's] existence" (Meyer and Scott, 1983b: 201, in Schuman 1995: 574 emphasis added by Schuman; see also DiMaggio and Powell, 1991).

Suchman notes that organisations seeking legitimacy may do so for many reasons and the effectiveness of their efforts in finding it may be affected by two dimensions "(a) the distinction between pursuing continuity and pursuing credibility and (b) the distinction between seeking passive support and seeking active support". In this regard legitimacy enhances both the stability and self-comprehension of the organisation. Legitimacy does not allow organisations to create continuity, credibility persistence and meaning equally. Quoting Parsons (1960), Suchman contends that legitimacy can develop persistence because organisations that are perceived as desirable, proper and appropriate attract resources. Thus legitimacy can also become embedded in a system of institutionalised beliefs and actions. Organisations that are legitimate can replicate themselves, and their norms, with little effort required to mobilise the collective (Suchman, 1995: 572-575).

Legitimacy also has the effect of informing the attitudes of wider society towards an organisation and how it is understood. This happens concurrently to the organisation's own quest for legitimacy. This means that an organisation has cache,

generated more confidence, trust and is seen as more predictable by society (Suchman, 1995: 573-575; Herremans, I., M. Herschovis, et al. 2009).

This can be seen in studies carried in a cross national context. Maignan and Ralston's (2002 cf. Campbell, J.L 2007) studied firms in four countries- the UK, France, the Netherlands and the United States. Their work focused on the public commitments to made CSR by 100 firms in each country, which were posted on their websites. These may have included CSR reports but were not reports were not specifically sought. They found that: managers valued CSR behaviours as norms; managers were convinced of these norms enhancing the performance of their organisation and managers received external pressures from stakeholders such as customers and regulators to adhere to these norms. Campbell (2007) argues that Maignan and Ralston's findings contained systematic differences in responses which were dependant on the country surveyed meant that external cultural environment "may mediate the degree to which stakeholders can influence managers".

Certainly, as Epstein and Roy (2003) , point out stakeholders have now integrated the values such as Sustainable Development into their own criteria of analysing corporate behaviour, with indices, such as the Dow Jones Sustainability Index, operationalizing the concept as part of a value that leads perceived creation of long-term shareholder value(p.78).

Further to this Christmann (2004 cf. Herremans, I., M. Herschovis, et al. 2009) shows that pressures at Industry level for environmental action may come from consumers , industry bodies, or competitor actions in setting new standards of best practice. At this level, legitimacy is collectively understood as being positive and could be subject to contentious issues such as free-riding and lack of mobilisation for collective action (Herremans, I., M. Herschovis, and et al. 2009). Industries could also be driven by the fear that members of the same industry can be 'tarred by the same brush' (King and Lenox, 2000) which could lead to co-operation and enforcement of industry level CSR objective to maintain legitimacy (Herremans, I., M. Herschovis, et al. 2009).

This certainly indicates that managers and organisation share the quest for legitimating their actions within the organisation itself, as the organisation is invariably constructed around base norms that are both congruent within society itself but also within the organisation itself and the sector it may belong to.

Galaskiewicz (1991) demonstrates that organisations also tend to respect CSR agendas if the normative and cultural institutions are in place. This can be seen where organisations are part of an external apparatus of interest groups dedicated

to their sector. Membership of a substrate within society reflects in behaviour that mirrors the behaviour of that group (DiMaggio and Powell, 1983, 1991). Campbell gives the example of members professional association dedicated to charitable giving would contain members who actively engage in philanthropy. Campbell argues that membership of the sub-culture would instil ethics and values that would encourage members of that group to behave in their enlightened self-interest to follow those norms; they are “exposed to peer pressure to behave in these socially responsible ways” (Campbell, JL. 2007).

2.4.6 Institutional Perspective

The Institutional perspective depicts legitimacy as set of constitutive beliefs. As Suchman (1995) points out, “Organisations do not simply extract legitimacy from the environment in a feat of cultural strip mining...”, but are formed by the interplay of external organisations which affect the personnel and organisational structure in every respect. Culture provides templates for the establishment, running and interaction of every organisation. It determines how it is understood and measured. This makes legitimacy and institutionalisation “virtually synonymous” (ibid.).

In the case of CSR reporting, this can only mean that the generation of CSR reporting, or CSR programmes in general by organisation are a response to an imbedded or rising cultural value system and can be seen as a legitimisation strategy. Reporting is symptomatic rather than a causal explanation of why companies spend time developing CSR reports and publishing them (Suchman, 1995, 574-576).

Mathews (1993; 1997) developed the initial concepts of CSR disclosure by Linblom (1984 as quoted in Mathews 1993; 1997) to present the case that the notion of organisational legitimacy serves to connect inherent norms of the social contract. This could be defined as the relationship between society and the organisation, as developed by Donaldson (1982), with the need to disclose information as part of the contractual obligations that an organisation confers on itself. Mathews (1997) also argues that though the managers themselves may not necessarily prescribe to the notion of CSR, the power of legitimising norms would mean that decision makers will accept the need to display some sort of CSR reporting to influence the wider society.

Epstien and Roy (2003) point out that this can be combined with both the imperative for survival and the eternal norms of the society , thus managers can implement CSR because they believe it is ‘the right thing to do’. However, this alone cannot fully justify the existence of a CSR programme. It needs its own internal rationale or legitimacy to survive above and beyond “the whim of swaying

public priorities, changes in senior management and financial cycles". Therefore there must be a detailed business plan that removes barriers for managers trying to get support for social and environmental projects. Epstein and Roy (2003) use the example of PricewaterhouseCoopers' *2002 Sustainability Survey Report*, to highlight that the inability to present business case for CSR practices led to abandonment of them. Business cases must provide the legitimacy of long term performance their internal institutional frameworks. This used accepted reporting frameworks, such as balanced score cards and Value-based Management. This can also be explained by instructional logics. In Scott's (2001; Herremans, I., M. Herschovis, et al. 2009) view institutional logics are the value systems and practices that dominate an organisation's institutional field and provide a rubric of actions within the field.

Thompson (2002:82) also contends that institutional logics can "structure the cognition of actors in organisations and provide a collective understanding of how strategic interests and decisions are formulated" (Thornton, 2002: 82 Herremans, I., M. Herschovis, et al. 2009). This would guide organisational decision making by which policies and strategies are salient to management (Lounsbury, 2007 Herremans, I., M. Herschovis, et al. 2009). It follows, according to this view that organisations carry within themselves prevailing logics that empower or indeed restrain decision making (Thornton and Ocasio, 2008; Herremans, I., M. Herschovis, et al. 2009).

Watts and Zimmerman (1978) also posit the idea that managers may take these actions in order to prevent regulatory interference from outside organisations. Thus seeking legitimacy as a defensive tactic in order to mediate credibility risk or, as Mangos et al (1992, p2) believe, reduce the potential political costs that may be incurred when interacting with interested stakeholders, such as unions, agencies and consumer groups where political acceptability would be important (Puxty, 1986: 108).

This is combined with legal institutions that also have a key role in facilitating deliberation, discourse, and dialogue between corporations and community stakeholders in ways that improve corporate social responsibility (Campbell. J, 2007). The most common space for these interactions is in the area of industrial regulation. Sabel (Dorf and Sabel, 1998; Karkkainen et al.,2000; Sabel, Fung, and Karkkainen, 2000) has presented such complex cases of overlap in the United States where firms, local governments, local representatives of federal agencies, community members, and others have been granted legal authority by central government statutes to establish local environmental performance targets .

Through an on-going dialogue between corporations and stakeholders at the community level, or between the communities and central authorities these standards, targets, and measures become benchmarks against which the local firms can then regulate performance in cooperation with other actors (Campbell, J.L., 2007). Campbell suggests (quoting Perrow (1970), Dowling and Pfeffer (1975) that if organisations are restricted in their ability to change social norms, it is more likely that they will evolve strategies to develop legitimacy within the constraints their wider context; “or they will identify their present output, values, and methods of operations, with institutions, values, or outputs that are strongly believed to be legitimate. Legitimation, therefore, involves a change in the organisation’s mission or the use of symbols to identify the organisation with legitimate social institutions or practices.” (ibid: 127)

2.4.7 The Role of CSR reports as artefacts of Agency

The discussion has so far proved that CSR reporting and CSR norms arrive within organisation through a variety of exogenous and endogenous pressures. The CSR report itself can be seen as symptomatic of this. This section will try to understand the CSR report as an artefact of legitimacy. It will explore the creation, the structures imitated and the imbued values of legitimacy with them. Thus we will see the creation of voluntary standards, the mimicry of established forms such as financial reporting systems, and the production of systems that form part of "sets of organisations that, in the aggregate, constitute an area of institutional life; key suppliers, resource and product consumers, regulatory agencies, and other organisations that produce similar services or products" (DiMaggio and Powell, 1983: 148-149 c.f Greenwood R, Suddaby R and C. R. Hinings: 2002:59). In other word, CSR reports have become the artefact of an institutional norm

We have also seen actors within organisations who, according to DiMaggio (1983) and Scott (2001), can be seen as Institutional entrepreneurs thus spawn “new institutions as a means of advancing interests they value highly yet that are suppressed by extant logics “(DiMaggio, 1988). These actors can be self-interested, aware of the wider implication of their actions and the organisation itself and form strategies to capitalise on building a new institutional logic. Here we will see that consultants are inherently involved in the production of CSR reports. It will also agents bring the CSR report into being but also proffer legitimacy through the assurance process. This essentially means they are controlling the formation of the norm and certification of compliance.

2.4.8 Proven Agents: Consultants as Assurers - Implications for the Study

This section considers the role of agents and establishes that consultants are proven to be agents when generating CSR reports, and thus transporting CSR norms. The generation of CSR reports is not a legal requirement in the UK, and most countries, so the interesting fact is that consultants are involved in bringing these values into the organisations they work for. They may not be initiators. As the discussion above has shown, managers and society drive also have an influence on the role of the CSR report. Here we see that CSR reporting involves the creation of reports, which is usually by consultants. Crucially it also involves the certification of reports by consultants, thus giving the consultant not only a role in determining the content of the report but also having a consultant act as the assurer of legitimacy.

The role of consultants as third-party assurers in CSR reporting means that they play an active role in delivering sustainability reports. In that respect one must briefly investigate the relevance of third party assurance in CSR. Consultants are heavily involved in the third party assurance sector. Consultants play a role in both preparing for third party assurance and carrying out the certifications themselves. Here one can turn to the accounting literature for a brief overview of CSR reporting and the opportunities for consultant involvement. Certainly, accountants and consultants are the two types of dominant professional groupings in the market for third-party verification (Fonseca, A .2010; Cahyandinto and Ebinger, 2002 also Willard.M, Wiedmeyer. C, Flint. R.W, Weedon J.S, 2010). Research by Ball et al. (2000), O'Dwyer and Owen (2005), and Deegan et al.(2006) shows the approaches of both CSFs differ significantly.

IFAC (2004a:150 as quoted in Kolk:2008) states that an assurance engagement can be defined as "an engagement in which a practitioner expresses a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the outcome of the evaluation of measurement of a subject matter against criteria". Soltani (2007) further states that the level of assurance provided by the practitioner's conclusion conveys the degree of confidence that the intended users may place on the credibility of the subject matter. By adding credibility to the subject matter, these conclusions should provide added value to its users. This is because each user of the sustainability report may benefit from these conclusions by being able to take decisions based on the information in the sustainability report with less uncertainty about that information (FEE, 2002 in Moneva et al 2006; Kolk.2000). The decision to adopt sustainability reporting frameworks is usually a voluntary basis, as is the decision to have this report externally assured (Fonseca, A .2010; Cahyandinto and Ebinger,

2002). Lack of clear regulation regarding presentation, format and content of these reports can lead to experience and knowledge gaps within the organisation itself (Deegan et al., 2006; Kolk and Perego, 2008).

The demand for credible of Sustainability reporting has led to an accelerated development of relevant voluntary assurance frameworks and standards (Zadek and Reynard, 2004). Resultant complexities have seen an increasing trend in adopting Professional Service Firms for sustainability reporting (Kolk, 2008; KPMG and Uva, 2005 as quoted in Kolk 2008; Deegan et al., 2006).

The literature available on CSR reporting has focused on the determinants and effects of voluntary sustainability reporting (Hess, 2007; Aerts et al 2006; 2008; Brammer and Pavelin, 2006; 2008; Simnett et al., 2009). Carey et al. (2000) show that voluntary third-party assurance provides greater user confidence in the reliability and accuracy of the information disclosed thus fitting into previous discussions of the role of legitimacy and CSR reporting. Ball et al (2000) along with Gray and Collison (2002) show that any value demonstrated by third party statements is questionable.

Certainly, the actual benefits of CSR reporting have not been obvious. Ball et al. (2000) were concerned with the status of CSR Reports and sustainability assurance. Their study examines the extent to statements of verification and CSR sign-offs were responsible for the promotion of organisations transparency; they were also concerned with the amount of organisation power that was transferred to external parties such as other professional service firms (Ball et al., 2000). The study demonstrated that outsourced verification lead to “managerial turn” in that it became a management tool rather than being a signifier of corporate transparency or accountability (ibid.).

Added to this, some organisations seem to consider CSR reports to be an extraneous activity that derives positive but essentially unimportant effects which can be the result of pre-determined management actions even though the initial information needs of all stakeholders are different (Power, 1991). External certification can be considered as a bonus activity (Outram, 1996) and consultants often have pre-existing consultancy contracts with the reporting company.

The adoption of assurance for CSR reporting is in its early stages and on a strictly voluntary basis, the previous section showed that prior research has questioned the added value these statements bring to their users (Fonseca, A .2010; Cahyandito and Ebinger, 2002). The main reasons for this belief include the lack of regulation and guidance, concerns about the independence of practitioners and large variety in methods used and levels of assurance provided by accountants and

consultants to state their conclusions. At the extreme, Gray (2000) argues they are virtually worthless as assurances that stakeholders can rely on, as they contain a reflection of management thinking and lack any clear evidence of independence.

It has been established that agents both external and internal are heavily involved in generating CSR reports for client organisations. As creators agents are responsible for selecting standards, format, narrative and presentation of CSR Reports. This presents the study with an opportunity to consider their interaction with their clients in the light of previous discussions on agency, legitimacy and creation of narrative. Certainly from the discussion in this section we know that managers employ consultants to create reports because they do not have the skills internally to be able to deliver a CSR report. Managers also display adherence to the isometric effects of management fashion in demanding the CSR report in the first place. The negotiation between Consultant and Manager can be seen in terms of agency and insecurity, with consultants active in using their own narrative skills to create the product as suited. CSR reports are ostensibly product which reflects an agreed upon narrative based on preconceived standards and the demands of managers. This can reflect a series of interactions, negotiations and compromises that the Consultant has to operate with in order to deliver the CSR report to the satisfaction of the client.

2.5 Gaps in the Research

There are several issues that arise when we review theoretical contributions above: firstly, though there has been extensive work on why CSR happens and how CSR happens, there seems to be a dearth of work on whether CSR is the same now to corporations as it was then. Secondly, much of the work that does investigate narrative and perception above is confined to phenomenology or qualitative work and thus acting more of a snapshot of that moment in time. Thirdly, though there is extensive work on reporting and its occurrence; there is also a lack of investigation on what those reports contain and how these reports have also responded to the change in the corporate environment.

In the first instance, it is clear from our literature review that discussion of and about CSR is voluminous. Indeed, the contribution above only hints at the amount of theoretical work being done. However, much of the work presented is either descriptive or normative. This may be because of the nature of the field itself which splits strongly in this way. What this means of course, is that we have much work on how CSR should be done (Carroll et al, 2008, Freeman, 1984 being very obvious examples.) We also have extensive descriptions of what CSR is (De Bakke 2008; Dalhsrud, 2008, Pedersen 2012, and also Moon, Matten et al 2008). This parting of theoretical ways seems to have left us in place where very few theorists tackled the change brought on within CSR itself. This is exacerbated by the confusion around Sustainability as a concept, and the almost jealous demarcation of sustainability by different disciplines – such as environmental sciences and development.

The theorists who do try and investigate narrative and change are those limited to the institutional perspective. Thus we have extensive work by Jeremy Moon and K Matter (with distinguished colleagues) on the role of legislation and wider cultural trend on the implementation of CSR. Campbell (2007) also delves into the cognitive and narrative implications of CSR. However Moon and Matten's work does still err on the side of the descriptive and Campbell (2007) does not really focus on the idea of change.

In the second instance, the work done by Campbell is mainly qualitative and/or phenomenological. In that respect Campbell (2007) , Deegan and Blomquist(2006) ; Du et Al (2006) , Bhattacharya and Sen (2002) and other prominent works are based on interviews and in a lot of cases induce meanings for participants , rather than try to connect their views to empirical trends and data that is available. Let us be clear that these are valuable contributions and this is not a criticism on ether

methodology or ontology. What is an indication of, however, is that more could be done to focus our attention on this.

In the third instance, there seems to be a real dearth of focus on the contents of CSR reports themselves. Ans Van Kolk (2008, 2012) is prominent in leading the way with content analysis of definitions and usage; Barkermeyer et al (2012) have done content analysis to verify whether what is said in them is matched by actual action on the ground. Al Hamadeen (2007) is the one of the rare works that looks at the change in CSR reports but only focuses on the application of certification and use of outside assurance. There is also work by Shahi, Isac and Modapothla (2012, 2010) that uses machine learning to develop intelligent scoring mechanisms for CSR reports – however they do not apply any theoretical frameworks or connect their modelling to an historic understanding of CSR.

Therefore, this review contends that there is space for an investigation of how the understanding of CSR has changed over time. This will enable us to gauge how and if the Business Case for CSR has become the dominant understanding of CSR. It will verify the change that we have seen society and in the literature that indicates the colonisation of CSR by sustainability and environmentalism

2.6 Conclusion

In this chapter we have discussed the history of CSR. We have explored it briefly from the 19th century to the turn of the 21st. We have discovered that CSR has its roots in the Victorian age, where the great philanthropists of the age engaged in corporate welfare. This welfare was based on social action and seen as a goodly duty to one's fellow man. By the late 19th and early 20th century Fordism took on the mantle of corporate welfare. Philanthropic activity was seen as the preserve of the good firm and the good manager. However, by the late 1960s certain social changes began to impact on society with the collapse of the golden age of capitalism and the end of the optimism of the 1960s. In Chicago Milton Friedman was developing his monetarist ideas that were too soon take over corporate culture and end Fordism. Thus the manager of the good company went from being concerned with running the company for the common good to running one for the good of the shareholders. Parallel to the rise of monetarism, there arrived a greater awareness of the environment and an increase in social movements focused on the wellbeing of the planet. Big events like Watergate that led to a collapse in trust and a search for a new way of doing things. In this climate Archie Carroll developed his conception of Corporate Social Responsibility and by 1984 Edward Freeman developed stakeholder theory as a response to Shareholder value. By the mid-1980s another great change in the discovery of global warming also began to impact on our conception of CSR as governments and society slowly developed policy responses to the unfolding global problem.

In this chapter this study also argued that Archie Carroll's original conception of CSR was different from the pure Philanthropy that came before it. By utilising stakeholder theory as one of its major components CSR became susceptible to colonisation by other ideas. It is through stakeholder theory that the concept of sustainability enters the CSR discussion and eventually became an important component. Here the study also contends that stakeholder theory also meant that sustainability became part of the shareholder concerns and synonymous with performance due to the conflation of stakeholder theory, sustainability and the need to measure social performance. This chapter also demonstrated that CSR has become a very diverse subject, split between its descriptive and normative components. With so many definitions and conceptions of what CSR was, practitioners and theorists alike could apply it through the lens of many disciplines.

In the second part of this review we explore our main data source – the CSR report and tried to understand current descriptions of why and how they are created. Here we discovered some theorists claim they are produced to engender legitimacy (Suchman, 1995), some claim that CSR reports are a response to institutional

pressures (Campbell et al, 2003) other insist that CSR reports are created to meet shareholder expectations (Doh and Guy, 2006) e also discovered that Cs of corporate interaction and legitimacy, are subject to intense agent activity from CEOs to external consultant and can be subject of many layers of corporate meaning.

Finally, this chapter identified that this study fulfils a gap in the literature that was not previously identified. This study delivers an understanding of what companies describe as CSR through an analysis of the ideas present in their CSR reports over a ten year period. This section explained that though there had been studies of CSR reporting none had looked at the meaning of the words used. Literature that was present concentrated on the report being generated rather than the content itself. Certainly, this study is novel in that it approaches this question via a unique methodological approach rooted in Data mining and Machine Learning, while deploying Institutional Logics to model what the content tells us about how CSR is understood.

In the next chapter the study will explore the tents of Institutional Theory and the Institutional Logics perspective to develop the framework it will apply to derive what those CSR reports are trying to communicate to us. This will leave us in a strong position to answer the research question which centres on identifying a change in meaning gin the CSR reports and trying to explain what those changes are.

3 Theoretical Framework

3.1 Introduction

Corporations exist within a context. An understanding of this context, its structure, its influences and carriers lets theorists model a more accurate representation of what takes place. In the case of CSR we can already see from the previous chapters that theoretically and socially the concept of Social Responsibility is vast. This requires a theoretical framework that can cope with the breadth, depth and multilevel integration of ideas within an organisation without sacrificing the role of actors or the external environment.

This chapter will demonstrate that the best framework for this study is Institutional Theory and explicitly the Institutional Logics perspective. Institutional theory (cf. DiMaggio and Powel, 1983; Scott, 2008) posits that organisations are constructions of the mind (Weber, 1977, Mayer and Rowan, 1976) and are structured by norms of behaviour that enable self-governance. The Institutional logics perspective, developed primarily by Friedland and Alford (1991) and then Thompson and Ocasio (2008) introduce the constant immutability of ideas that interact with the organisation and the society they exist in.

In that respect the Institutional Logics can not only account for how the ideas form, but also how they are influenced by their environment, their interaction with each other and the way they cross the boundaries of organisations (Campbell, 2006). Institutional logics can also account for contradictory nature of norms and how actors respond to them.

This meets the needs of our study, as it provides a framework where we can begin to understand the two powerful currents of thought that we have identified in our previous chapter – the Business Case for CSR and the Philanthropic case for CSR. This Logics approach gives us a platform where the external environment can be accounted for, the change in norms and ideas tracked, with the actions of actors explained.

The chapter will begin with a very brief exploration of some the key concepts of Institutional theory. It will account for the roots of the theory and its understanding of what an institution is. It will describe how Institutional theory account for the shape of organisations through isomorphism and how it tries to describe how norms form. It will also demonstrate that Institutional Theory in its “adolescence” (Scott, 2008) finds change within organisations problematic.

In order to address this need to explain change we see the development of the institutional logics perspective (Freidland and Alford, 1991; Thornton And Ocasio, 1999; Scott 2008). This will then lead to a discussion of important concepts such as what logic is, how it forms, how it is carried into organisations. Here we will see that logics can have hierarchy where ne logic can span all of society and one can be confined to a field. We will also see how logics can be nested in complexity and contradiction, with actors using multiple logics to form their understanding of the environment around them.

Finally, we will develop a framework specifically for identifying the two logics that have arisen out of our exploration of CSR – the Business Case and Philanthropy. The chapter will explain how the creation of a CSR report actually demonstrates how the actors, the organisation and society interact. Thus giving us the ability to track and identify how logics operate.

The chapter will demonstrate that if we consider CSR a field, then the informing logics are either the Business Case and or Philanthropy, and we can identify which is in operation through identifying the words used that are directly linked to the concept. These we can call proxies for the logic we wish to find. The study will then present a possible list of proxies that we can search for.

In sum, this chapter will show how applying the institutional logics perspective can empower the observer with an understanding of how CSR has changed over time, and how that changes can be identified within the corporation itself.

3.2 Institutional Theory and the institutional Logics Perspective

3.2.1 Institutional Theory: “Old” and “New”

Institutional theory is the intellectual toolset chosen by this study. This can be surmised as the study of how organisations attempt maintain social stability and provides a basis for theoretical framework for analysis.

The seminal figure in “old institutional”² theory and the starting point for the literature has to be Philip Selznick, whose 1949 contribution “The TVA and the grassroots“ introduced the contention that organisations have environmental pressures that affect them in two ways: in the first place they make technical

² For ease of analysis we have divided Institutional theory into “old” and “new”, a division that is emphasised by Scott, Greenwood, Hinings, Suddaby in various works, this is due to the development of the field and does not imply in any way that Selznick’s original contention has been superseded. Selznick (1996) himself states that, he accepts addition development of theory and “the prevalence or importance of other institutionalizing processes, including the creation of a formal structure, the emergence of informal norms, selective recruiting, administrative rituals, ideologies, and much else that results from a special history of goal seeking, problem solving, and adaptation”(1996:270).

systems, economic and physical demands that obligate them to produce and exchange services, or good in a market or market-like systems (Selznick: 1949; Hatch M.J and Cunliffe A.L ,2006 : 86). Secondly organisations also have political, social, legal and cultural demands that affect the social context they exist in and their own internal dynamics (Hatch M.J and Cunliffe A.L, 2006).

The emphasis of the early institutionalism was on issues of influence; the existence of coalitions; the prevalence of values and competitive values; the rational mission of the organisation and the way group interests can divert it (Greenwood and Hinings, 1996.) This implies that the key forms of cognition for participants within the institution were values, norms and attitudes (ibid.). Conflicts of interests, vested interests were considered central and, important, the organisation itself is the locus of institutionalisation and thus analysis (Fourgues et al, 2013).

Greenwood and Hinings (1996) argue that this meant institutions became ends in themselves, operating within essentially moral frames of reference and, quoting Selznick "infused with value"(1957:17). Clark(1960;1972 both as quoted in Greenwood and Hinings, 1996) develop the concept that organisational practices diverge from stated goals, and that values may be considered "precarious" which are open to change and influence from actors or structures; new values are also imperfectly understood when change occurs and time is needed for new norm to embed themselves (ibid.).

By the late 1970s and early 1980s theorists had begun to broaden the basis of institutional theory and this saw the emergence of "Neo-institutional" theory which began to look more deeply into the social and cognitive structures within institutions themselves, as well as the effects of society around them(Scott , 2008). This shift was led by Meyer, Rowan, DiMaggio, Powell, and Scott, and is continued by Greenwood, Hinings and Sudabby.

The neo-institutionalists expanded Selznicks' original premise by suggesting that organisations were not limited by resource dependency, technological frameworks and the societal norms suggested by "older" institutionalism (Scott. W.R 2008a). A fuller explanation of the "institutional" forces was needed outside the vague definitions of "rule like" frameworks, "rational myths" and "knowledge legitimated through the educational systems, by social prestige, by the laws ... and the courts." (Meyer and Rowan 1977:341–43 cf. Scott. W.R 2008a³).

Thus, the neo-institutional approach, began to look for regulative, normative, or cognitive frameworks (in DiMaggio and Powell (1983)'s case the typology is

³ As Scott (2008) alludes to , there is a fuller discussion of Meyer, Meyer and Rowson, and the formation of neo-institutional theory available in Jepperson (2002:231-239).

mimetic, normative and coercive) rather just values and moral frames. Whereas the “old” institutionalists were concerned with an organisation as end itself, “neo” approaches started looking at expanding understandings to include groups within institutions as well as pressure outside the organisation (refs). Closer attention was also paid to the legitimisation and legitimacy (e.g. Suchman,1995) , as well as rhetorical systems that began to appear as legitimating frameworks (Suchman, 1995; Greenwood and Hinings, 1995; Suddaby and Greenwood, 2005) which we have come across in the chapter above. Researchers such as Greenwood and Suddaby (2005), Greenwood and Hinings (1996), Scott, Kirkpatrick et al (2011) also started look at how organisation within similar fields of practice conformed to archetypes or followed dominant institutional logics. There was also an increase in the exploration of organisation boundaries and the role groups played within them and without (Scott, 2008b).

Another key development was the addition of “Fields” derived from work by Berger and Luckman (1967 in Greenwood, Suddaby and Hinings 2002), which allowed institutional analysis to broaden its scope from one institution to a group of institutions that share similar characteristics and thus can share similar institutional norms, pressures and myths, this also introduced the greater aspects of liminality and question the rigidity of organisation boundaries (Czernewiaska and May, 2004). Thus by way of definition:

“Organisations are comprised of many institutional elements, some rules, norms, or beliefs being forged in on-going interaction and others being borrowed from their environments. Most organisational scholarship has focused on environmental influences and ways in which differing institutional structures and processes shape organisations, organisational populations, and organisational fields “(Scott 2008a:436)

As the development of institutional theory has expanded rapidly since promulgation (Scott, 2008a), therefore this study will focus on those themes pertinent to our understanding of the research. In respect to this, some of the most interesting work done by the neo-institutional school is focused on professional service firms. Scott (2001; 2003 and 2008b), Greenwood, Suddaby and Hinings (2002) focus on the Professional Service Firms and their behaviour. Greenwood and Hinings (1996) examine the effects of change in professional organisations with reference to a bridged old/new institutional approach.

3.2.2 Accounting for homogeneity: Isomorphism

Isomorphism and the discussion of mimetic pressures is a result of DiMaggio and Powell (1983, cf. Greenwood and Hinings, 1996) asking a very direct question: "Why such startling homogeneity (in organisations), not variation?" They

developed the suggestion that organisations will behave isomorphically or in response to a pressure from within the institution, or without, that forces an institution to resemble others in the face of the same set of environmental conditions. Powell and DiMaggio (1991) contend that organisations will conform to what the contextual expectations of their fields are in order to garner legitimacy. One can use the metaphor of the tie, where an interviewee wears a suit and tie in order to conform to the interviewer's expectations of legitimate corporate dress.

Neo-institutionalism, therefore, contends that the context is made up of interlocking organisations (Scott, 2008) where the pressures and norms apply across the fields. These pressures can be coercive, in that they are inescapable for an organisation unless it is willing risk its survival, a good example is legislation (Scott, 2008). They can also be mimetic, which are forms of copied behaviour from other organisations to maximise survival, an example of this would be "best practice" and this study will cover Abrahamson's (1996) management fashion work which provides ample evidence. Normative pressures can be understood as conforming to societal or field expectation, a rather basic example is that an airline is expected to have aircraft that are airworthy (Vourvachis; 2008).

Scott (2001, 2002, 2003, cf. 2008a) elaborated further by enhancing the precepts of isomorphism by adding three "ingredients" (ibid.). He believed were responsible for maintaining institutional order: "regulative, normative, and cultural-cognitive elements" (Scott 2006: 427 cf 1995; 2005 ;). Regulative elements consist mainly of rule setting, monitoring and sanctioning, thus they fit logically into the coercive frameworks. Theorists tend to consider regulatory elements more especially those concerned with economics and politics (Scott, 2001) thus there is a considerable body of work on the matter which the study will not focus on.

The normative components construct prescriptive, evaluative and obligatory frameworks within social life (Scott, W.R 2008b). Cultural-cognitive elements concentrate on shared conceptions "that constitute the nature of social reality and the frames through which meaning is made" (Scott, 2008b: 57) He argues that these are the frameworks that provide a deeper exploration of institutional structures. They also form the basic cognition on which to build meaning and meaning is then the scaffold that one can build norms, rules and evaluation on (ibid.).

Scott argues these take a more nuanced account of the many pressures facing organisations, in term of rule setting, monitoring and sanctioning. He believes that normative elements introduce a "prescriptive, evaluative, and obligatory dimension into social life" (Scott 2008b: 54). In a development of DiMaggio and Powell (1983, 1991)' work, he further includes the mechanisms with which norms interact within fields, here norms come from social obligation and thus are prescribed. They are

then certified and evaluated, in order to confirm compliance. For this study, this a crucial point as the CSR certification frameworks in place rely on normative pressures.

How an institution behaves is governed by the interplay of all three classifications. The field, the sector and the groups will provide the basis of how each element combines coherently to preserve institutional order. All three elements can be used to develop legitimacy, with support from legislation, moral authority or cultural context, “all support and sustain stable behaviour.”(Scott 2008b:23)

3.2.3 Institutions and Change

It is self-evident that institutions are not outside the society they are formed in, or isolated from the rigours or strictures it. This also means that institutions must be subject to change and development. This is problematic for institutionalism and to some extent neo-institutionalism as both trade heavily on the idea of the formed organisation or the “Iron Cage” and are challenged by the changing organisation.

In this respect Friedland and Alford’s (1991) work, which allows Institutional theory to “bring society back in” (ibid.:232), provides ways for society to influence organisations and thus let these organisations change. Friedland and Alford (ibid.) contend that the central institutions society, as imagined by Weber and later theorists, such as the market, the bureaucratic state, democracy, the nuclear family, and Christian religion, influence individual preferences and “organisational interests as well as the repertoire of behaviours by which they may attain them”(p. 232). This gives rise to multiple logics or norms within the institution, which are “symbolically grounded, organisationally structured, politically defended, and technically and materially constrained, and hence have specific historical limits” (p. 248-249). This obviously implies that logics as such can be different and can influence organisations from the individual up as much as downward pressure on individuals from organisations themselves. This could be one of the key aspects of what we can refer to as the “Institutional Logics” perspective which we go on to explore.

3.2.4 Institutional Logics

Institutional pressures produce archetypal patterns and embedded values. These can be called institutional logics (Lounsbury, 2002; Thornton and Ocasio, 1999; Thornton, 2002). They can be considered templates, not only in socio-technological forms, but also in social-cognitive (Scott et al, 2002)). As we have seen above, an institutional logic is not only a way of doing but can be considered a way of thinking. As institutional logics are key, there has been extensive theoretical work

on the subject, especially with regards to norm formation and development (see Townley, 2002 and Thornton, 2002 on this issue). Thus, based on Jackall (1988), Townley and Ocasio (1999) define institutional logics as the socially constructed pattern of practices, assumptions, values, beliefs, and rules by which individuals organise time and space, and provide meaning to their social reality.

Logics control the potential ability actors to influence institutions. According to Suddaby and Greenwood (2005) logics form the criteria by which legitimacy by inform role identities. They also govern actor/group strategy, organisational forms, and relationships between organisations (e.g., Greenwood and Hinings, 1996; Scott, 2001 cf. Suddaby and Greenwood, 2005).

“Logics enable actors to make sense of their ambiguous world by prescribing and proscribing actions. Action re-enacts institutional logics, making them durable.”(ibid: 36)

It is important to note that logics are understood to be the dominant system of understanding, supported by rational-myths, language, cultural forms and other isomorphisms but this does not mean that logics are a form of viral osmosis of a cognitive reality (Lounsbury, 2002). Institutional logics can be multi-layered and complex, often contradictory, competitive and subject to varied amounts of change (eg. Scott et al. 2000; Lounsbury, 2002; Thornton and Ocasio, 1999; Thornton, 2002; DiMaggio, 1988; Oakes, Townley, and Cooper, 1998). Indeed, the embeddedness and the ability for logics to change is a large area of contention amongst scholars (Greenwood and Hinings 1996).

Greenwood and Hinings (1996) laid the foundations for exploring the relationship between institutional change and organisational dynamics. In particular, Greenwood and Hinings have made it clear that the impact of change and the speed with which it spreads within the fields depends on the organisational dynamics, namely: 'How Organisations "respond" to institutional prescriptions, in particular, whether they undergo radical change, and, if they do, how quickly, is a function of these internal dynamics' (p. 1024).

Insightfully, Haveman and Rao (1997) focus the reciprocal influence of institutions-organisations dynamics, analysing how a shift in institutional (the expansion of Progressive movement) and technical (push for efficiency) environment contributed to the downfall of specific organisational forms and the emergence of new ones, ultimately contributing to institutional evolution (in what they call theories of moral sentiments). Their study of the early thrift industry offers a clear picture of coevolution of institutions and organisations, as organisations render institutions material and thus potent to shape human behaviour, the fates of

organisational forms determine the fates of institutions; that is, the persistence and evolution of organisational forms make possible the concurrent persistence and evolution of institutions' (p. 1613).

Similarly, Thornton and Ocasio (1999), in their work about higher education publishing industry, revealed a clear relation between the shift in institutional logics (from an editorial to a market focus) and the professional orientation, determining the patterns of succession.

In a seminal paper about U.S. healthcare evolution, Ruef and Scott (1998) investigate determinants of organisational legitimacy by observing organisational survival chances among 143 hospital organisations over a 46-year period in U.S. They found that the salience of managerial and technical legitimacy (crystallized in the organisational levels) varies depending on different institutional regimes, suggesting that investigating internal determinants of organisational behaviour (in that case, managerial and technical organisational levels) is crucial for interpreting change in fields and institutions.

In a similar vein, Greenwood, Suddaby and Hinings (2002) propose that regulatory agencies – namely professional associations play a fundamental role in endorsing local innovations and moulding their diffusion in the fields. In particular, authors observed that CICA and ICAA – chartered accountant associations- in responding to organisational movements of the largest professional firms, provided support for theorization of the role of accountant and thus posed the basis for change in the field.

In sum, these works depict institutional logics as a kind of underlying cognitive glue that lends meaning, rationality, and purpose to organisational structures (Drazin, Glynn and Kazanjian, 2004: 165). In other terms, each institutional logic entails a tension that tests the tensile strength of institutional order, specify the appropriate and congruent organisational structures to those who behave coherently with it. However, understanding to what extent organisational structures match institutional logics principles is not easy, as institutional logics may not succeed in determining forms.

3.2.4.1 Carriers, Actors and Artefacts⁴

To understand institutional logics it is important to be aware of the role of carriers and actors within the framework. Actors and carriers play a significant role when discussing the transmission of ideas and creation of institutional logics. Actors can

⁴ There is an extensive discussion of carriers in Scott (2003) and Sahlin-Anderson (1996). An overview is also available in Scott (2002). This topic has been covered briefly but does have import.

be simply defined as individuals or groups within a system how can act as agents of institutional logics or entrepreneurship.

Carriers are more complex in their definition. Scott (2003) defines carriers as vehicles for critical elements of the institutions norms (p: 879). He defines these as cognitive systems, relational systems, routines, and artefacts. These can be used to carry the cognitive, regulative and normative “pillars” (ibid.) within the organisation. In essence they are systems of transmission of values, order, mental schema or frameworks.

Symbolic systems can be described schemata into which information is coded in metaphoric or iconographic forms. A good example would be the ISO brand on a manufactured good that communicates the institution’s adherence to ISO quality criteria. Relational systems describe inter-organisational and interpersonal linkages. Routines are patterns of ritualised or patterned behaviour that reflects tacit knowledge. Finally there are artefacts, which we have already come across in the literature review in relation to CSR report and which are material culture created as a result of human interaction in the performance of a task (Scott, 2003:882).

Actors introduce agency within and without the organisation, and they also deliver products that are dialectic synthesis of various logics⁵ (Thornton and Ocasio 2008; Seo and Creed, 2006). The focus on professional service firms also connects the literature with consultants specifically. There has been much focus on these issues via research on Professional Service firms in which Scott’s (2008c) institutional approach is key understanding of rhetoric and agency, where he explores the roles various “Lords of the Dance”⁶.

The products of an actor’s interface with the organisation can be deemed an artefact, thus in our case the CSR Report could be deemed and artefact as it is a text produced by actors within the organisation. As Phillips, Lawrence and Hardy (2004) demonstrate such texts can be an example of an organisation giving form to the institutionalisation of norms. This confirms Burger and Luckmann’s (1967) contention that language and meaning are crucial to the understanding of how social construction takes place (see also Sahlin-Andersn 1996).

⁵ There is extensive discussion of this in Seo and Creed (2006) and is extensively covered by W. Richard Scott, C. Hinings, R. Greenwood and R. Suddaby in various publications due to work by Pierre Bourdieu and other influences on the field. One realizes that the subject is vast and contested thus will not discuss it for brevity

⁶ There is a steady stream of research by W. R Scott, C. Hinings, R. Greenwood and R. Suddaby on professional services firms, the role of agency and change. It is recommended that for a fuller understanding of rhetoric, use of language and PSFs these authors should be a starting point.

3.2.4.2 Multiple Logics

Actors and organisations operate with numerous the logics at play within a field, the more numerous the logics that operate on any element human or otherwise leads to higher the complexity in the field (Daudigeos et al., 2013). Daudigeos et al. (2013) may believe that the institutional logics literature has been derelict in its attention to institutional complexity but the issue is important in our understanding of how actors and organisations react to logics.

We know that institutions are made up individuals with complex and multiple ties the organisations they inhabit, the society they live in and the relationships they have with each other (Thompson, Ocasio et al 2012, Hinings, 1996, Zilber 2008; there is also extensive discussion of open systems by Tushman and Romanelli, 1996). In that respect there must be not only a complexity of logics, there must also be multiple logics working on different elements of the individual and, it follows, the organisation (Greenwood et al., 2010, 2011; Kodeih and Greenwood, 2012). Indeed as each carrier or actor has their own sets of logics these must interact with the dominant logics that form the organisations and individuals draw upon to identify their position as well as resolve contradictions (Friedland and Alford, 1991). As Binder (2007) argues:

“Logics are not purely top-down: real people, in real contexts, with consequential past experiences of their own, play with them, question them, combine them with institutional logics from other domains [as originally pointed out by Friedland and Alford, 1991, see above], take what they can from them, and make them fit their need” (Binder 2007 p.568).

This enhances our ability to analyse the organisation as we can now consider it both in of itself, which is the neo-institutional, view by taking into account that “organisations are the most powerful and pervasive elements of modern society”(Haveman and Rao, 1997: 1606; Zucker, 1988) but also integrate the internal dynamics of institutions assuming organisations being are indicative of their environment and informant logics (Binder, 2007: 547).

3.2.4.3 Identity and Logics

It is also important to understand that Logics and identity are connected, indeed seem to inform each other (Thornton, Ocasio et al 2012, and Zilber 2008). As Logics inform actors’ action and thus form or reflect identity (March and Olsen, 1984). Identity is an essential element in the formation of logics (Thornton, Ocasio et al., 2012) and can be iterative or recursive in that each cycle of formation and application leads to changes in both. This is very much redolent of Weick’s (1992)

process of sense-making. It is also important to note that as identity forms logics and is disseminated it then influences the formation of logic around it. So a group of actors begin to share logics, or an actor accepts a logic when becoming part of an institution (Ibid., Thornton and Ocasio, 2008). Such activity is cyclical and can be crucial in reinforcing logics.

Greenwood and Hinings (1988) contend that identity plays an important role in understanding complexity and goes some way to providing for the multiplicity of logics as this can lead to “variegated individual and organisational identities” (Thornton, Ocasio et al., 2012: 180). Different institutional logics lead to contested social identities with divergent or even contradictory positions, as with struggles over the legitimacy as these logics form and reform (Lok, 2010: 1307, Lok and De Rond, 2013).

3.2.4.4 Conflicting and Contradictory Logics

As Scott (Scott, 2001) observes, Institutions can create multiple contradictions and conflicts within various groups. Indeed the concept of “institutional entrepreneurship” (See Garud et al 2002, Greenwood R and Suddaby 2006, Dorado, S 2003 and Battilana et al 2009 for extensive discussion on this topic) relies to some extent on the tensions between individual norms and the conflict with the institution’s norms. This can lead to groups within organisations with divergent or different practices and beliefs that influence others thus providing the impetus for change (Scott, 2001).

Scott (2001) argues that the presence of conflicting or contradictory rules creates room for individual strategic behaviour seen in the exercise of discretion and choice. Greater choice and divergent behaviour is obviously influenced by the complexity of the environment (Daudigeos et al, 2013) with different organisations influencing things in different ways, especially when hierarchy and structure is considered (Jepperson and Roland, 1991)

Of course the appearance of conflicting logics creates uncertainty within the organisation Scott (1995) thus spaces emerge that allow decisions and actions to be contested by the different rationalities or belief systems of the different actors involved (Reay and Hinings, 2009; Thornton and Ocasio, 2008). Thus altering an institutional logic or replacing could also be defined as institutional entrepreneurship (DiMaggio, 1988; 2001; Greenwood, Suddaby, and Hinings, 2002).

3.2.4.5 Dominant Logics and Fields

A dominant logic can be understood as a manifestation of the contextual and ecological factors that influence isomorphism within an organisation. As Dacin

(1997) argues contextual factors are significant in the development of homogeneity and the development of consensus around institutional phenomena within institutional fields (see also Thornton and Ocasio, 2008, Greenwood, R 2010). More recent analysis (e.g. Lounsbury, 2007) has begun to show how heterogeneity, practice variation, and contestation can materialise in the context of a pluralistic environment that promulgate not only multiple, but also possibly contradictory, rationalised myths of reality (e.g. Meyer and Rowan, 1977). However, even though the study institutional logic has been redirecting analysis away from the study of homogeneity toward heterogeneity and practice variation (Lounsbury, 2008), the notion of to a set of material practices and symbolic constructions constituting an institutional order's organising principles (Friedland and Alford, 1991) has to have some homogeneity.

In order to satisfy Thornton's (2004:69) conditions of a logic as 'the socially constructed, historical pattern of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organise time and space, and provide meaning to their reality...' , and considering Friedland and Alford's (1991) imperative that state and society must have a central logic it follows there must be dominant logics that serves connect the institution itself to its context.

Caprar and Neville (2012) note that notions of institution and culture are similar, elements such as taken-for-granted, beliefs, norms and routines are central to both theoretical camps. The notions of institution and culture are uncomfortably similar: it is impossible not to notice the common elements of values, beliefs, norms, taken-for-granted traditions, and routines that are easily identified as being "core" to both theoretic camps. Definitions of the concepts are also often intertwined.

Weed (1981) conceptualises cultural themes which Meyer and Rowan (1977) could call cultural and symbolic patterns. As seen above Scott (2001) defines institutional logics as belief systems and related practice, which are redolent of Hofstede's (2001) work. Scott (2001) even redefines cognitive elements of neo-institutionalism as "Cultural cognitive". In the CSR field this can be exemplified by references to culture in the sustainability and institutional literature reviewed above. While Marquis et al. (2007) adopted Scott's (2001) cultural-cognitive approach to culture as taken-for-granted values, Gardberg and Fombrun's (2006) conception of culture's role is positioned within the normative pillar.

Aten and Howard-Grenville (2012) provide a very useful analysis of the differences between organisational culture and institutional approaches, which we argue is applicable to the distinction between institutions and culture in general. The connection with the broader culture, outside of organisations is interestingly

highlighted by Zilber (2012), who believes that it is institutional theory that can help with that connection.

At the field level institutionalisation differs in the exclusiveness (Scott, 1994) enjoyed by their logics. Some fields may indeed be characterised by one central, relatively coherent set of beliefs. Other fields, however, will contain secondary logics that compete for adherents or – as emphasised in this study – they will contain multiple, contradictory and conflicting belief systems and material practice. Pluralistic political systems tend in general to be characterised by multiple and contentious institutional logics, rather than by dominant exclusive ones (Scott, 2001). This insight is important, as it constitutes a point of departure for explaining how multiple forms of rationality may exist within a national-level institutional field (Meyer and Rowan, 1977), and, as such, it provides a foundation for the explanation of heterogeneity and practice variation within that field (Lounsbury, 2008).

Within this framework, actors – as individuals and organisations – do not passively adapt to the logics and scripts embedded in the institutional field. Rather, multiple logics provide an institutional foundation (Lounsbury, 2008), which enables actors to advance competing claims and diverse courses of action as they engage in continued processes of sense-making and interpretation. In other words, multiple logics provide a foundation for agency and institutional entrepreneurship as actors draw upon different logics in their ongoing struggles for appropriate and non-appropriate interpretations of reality (Maguire and Hardy, 2006).

The co-existence of multiple logics and institutional contradictions thus brings questions of interest, power, and agency into institutional analysis, key phenomena within the emerging and rapidly growing body of literature on institutional entrepreneurship (e.g., DiMaggio, 1988; Friedland and Alford, 1991; Lounsbury, 2008; Maguire and Hardy 2006; Maguire, Hardy, and Lawrence, 2004; Selznick, 1957; Zilber, 2002; Zucker, 1987). Perhaps the key question addressed by the literature on institutional entrepreneurship is how actors – being embedded in an institutionalised field characterised by rationalised myths that is ‘in some measure beyond the discretion of any individual participant or organisation’ (Meyer and Rowan, 1977:344) – are capable of imagining new interpretations of reality and practices (Hardy and Maguire, 2008). Blindenhiem (2010) argues that imagination, acts of interpretation, and the enabling of actors are made possible through field conditions characterised by the existence of multiple and contesting institutional logics (e.g., Clemens and Cook, 1999).

3.2.4.6 The paradox of embedded agency⁷

Di Maggio and Powell, (1991; Friedland and Alford, 1991; Sewell, 1992; Holm, 1995; Seo and Creed, 2002 Garud et al 2007), identified the paradox of embedded agency. This is the apparent opposition of two factors; firstly actors can be embedded within a field and thus subject to the various pressures on their cognition, define their behaviour and form their identities; secondly that actors within organisations can envision new practices and then subsequently convert others to these innovations (Friedland and Alford, 1991; Clemens and Cook, 1999). Actors closer to power, and thus ability to influence change, lack motivation whereas agents on the boundaries of organisations may have the incentive to create but lack sufficient power to influence loci of power (Maguire, 2007).

Garud and Karnøe (2003) argue that one of the ways of resolving the paradox would be to look at the structures created by the actors themselves. This would mean that embedded structures within organisations do not act as inhibitors to agency but could be the site of entrepreneurial activity (ibid cf. Garud et al, 2007). In this view, actors are knowledgeable agents with the ability to challenge existing norms and technological artefact, or indeed create new ones (Giddens, 1984; Garud and Karnøe, 2003; Mutch 2007).

Agency is defined by Emirbayer and Mische as “the temporally constructed engagement by actors of different structural environments – the temporal-relational contexts of action – which, through the interplay of habit, imagination, and judgment, both reproduces and transforms those structures in interactive response to the problems posed by changing historical situations” (1998: 970 as quoted in Garud and Hardy 2007; cf. Dorado, S 2003). Thus institutional structure may not actually prevent entrepreneurialism but could serve as the fabric used to enable them (Garud et al, 2007).

Groups of actors within organisations can develop that operate at the boundaries of organisations. These groups then use the current structures as platforms with which they can begin to subvert institutional logics for their own causes (Czarniawska and Joerges, 1996; Sahlin-Andersson, 1996; Zilber, 2006). An example one could use is the role of middle managers and gatekeepers, who ostensibly have little power but can be responsible either motivating change or, in most cases, retarding it (Zilber, 2007).

3.2.4.7 Institutional entrepreneurship

Institutional entrepreneurship requires more than just capacity for liminal influence, an entrepreneur must be able to innovate and replace existing logics

⁷ See Leca et al 2009 for a full review of the literature

(DiMaggio, 1988). In addition to this they must also have the ability to “to contextualize past habits and future projects within the contingencies of the moment” (Emirbayer and Mische 1998: 963 as quoted in Garud and Hardy, 2007) if the current disposition is to be changed. Garud and Karnøe (2003 cf. Battilana, 2006; Garud and Hardy, 2007) argue that cognisance of the previous rules, will then be followed by a break with dominant norms and the institutionalising of the new logics. As diverse institutions are invested and committed to inertia which, ultimately, is to their advantage institutional entrepreneurs have the will develop strategies with which to embed change which in itself can be a fraught political process (Fligstien, 1997).

The ability to change institutions is an exercise in changing the cognitive and social norms of the institutions (Greenwood and Suddaby 1996). This requires emphasis on the tools available to institutional entrepreneurs. As Dorado (2003) contends, resource mobilisation is a key to actor agency. Resources can be cognitive, material or social and are found within organisations. This can be in order to promote change or, reduce risk in anti-norm behaviour (Phillips; Lawrence and Hardy 2000 as quoted in Dorado, S. 2003), this is especially important when the new-norm challenges powerful dominant positions within an organisation and are a step away from the legitimate order (DiMaggio 1988 cf. Dorado, S. 2003 cf. Scott 2008a). The diffusion of new norms and the legitimating of new institutional logics requires the building of coalitions to aid acceptance (Fligstein, 2001; Greenwood, Suddaby and Hinings, 2002: Suddaby and Greenwood, 2005.)

Pursuing the cognitive route, the literature turns towards the linguistic and symbolic elements of power (Scott, 2003 on socio-cognitive systems) as control of these is essential to initiating change. Certainly the use of language, rational myths, development of frames has been long associated with the main body of institutional theory and form part of the underlying social order (Greenwood, Suddaby and Hinings, 2002: Suddaby and Greenwood, 2005; Scott, W.R. 2003; 2008). It follows that changing the norms of an organisation will involve control over these linguistic and symbolic structures (Alvesson, 2002). Greenwood, Suddaby and Hinings, 2002: Suddaby and Greenwood, 2005 argue that the agents, within and without organisations deploy the strategic use of language and creation of ration-myths to legitimise change (Sevejenova et al. 2007 also discussion on rhetoric and legitimacy can be found in Suchman, 1995).

Theoretically, this raises the issue of where or how symbolic and linguistics aspects are deployed in relation to power (Garud and Hardy 2007). If the powerful agents within the institution are innovating the least, then the institutional entrepreneurs must have a level at which they interact to bring about change. Here, the

institutional approach impresses upon the importance of “translation” (Czarniawska and Sevon, 1996, Czarniawska and Mazza, 2003 Zilber 2002;2006 cf. Garud and Hardy 2007). This premises that the understanding of practice is negotiated locally between groups (Lounsbury and Crumley, 2007), the meanings are then institutionalised as they gain wider acceptance throughout the organisation (Zilber, 2007). This implies that logics are transmitted but problematically and must be negotiated “between various parties and the reshaping of what is finally being transmitted” (Zilber, 2006: 283 cf. Garud and Hardy, 2007).

As there will be resistance to change within the organisation (Garud and Hardy, 2007; Greenwood and Hinings 1996; DiMaggio and Powell, 1983) institutional entrepreneurs must use various skills and strategies in order to bring about the change. They will possess advanced political skills and be able actors⁸ (Perkmann and Spicer, 2007; Legge, 2005; see also Alvesson: 2002 on politics in professional firms) who can draw on existing cultural resources that give non-entrepreneurial groups reasons to comply (Fligstein, 2001; Greenwood, Suddaby and Hinings, 2002: Suddaby and Greenwood, 2005; Child, Lu and Tsai 2007). To achieve this institutional entrepreneurs can use innovative “framing” with legitimating arguments (Khan et al 2007; Rao 1998; 2006 cf. Leca, Batalina and Boxembaum, 2009 see also Garud et al 2002 on this issue) articulating change as to “define the grievances and interests of aggrieved constituencies, diagnose causes, assign blame, provide solutions, and enable collective attribution processes to operate” (Snow and Benford 1992: 150 as quoted in Garud and Hardy 2007). Use of appropriate and particular frames justifies new practices by labelling them essential and valid thus mobilising support for the changing of norms (Rao, 1998; Fligstein, 2001; Wijen and Ansari, 2007). This also requires the mobilising of social capital (Fligstien, 1997 Dorado, 2005) such as interpersonal relationships between entrepreneurs and other stakeholders. Fligstein (1997) provides a detailed analysis of the tactics that actors can use push their institutional projects.

3.2.5 Institutional Orders and Domains

It is abundantly clear that with both institutions and individuals surrounded by different logics there has to be some mechanism for understanding, ordering and categorising the level of influence that a logic has. In this respect it useful to employ Thornton, Ocasio and Lounsbury’s(2012) understanding of “institutional Orders” (p53) and use of domains.

⁸ This can be “actor” in both the theatrical sense as well as the organisational sense.

Thornton, Ocasio and Lounsbury (2008) build on the work by Freidland and Alford (1991) on subsystems, symbols and language that are become the cornerstone of the organisations. This allows actors to associate norms with structure and develop a hierarchy of understanding of which institution takes precedence over another, or even their own core values.

Therefore an institutional order presents a governance system which allows the actor to apply a framework to how they make sense of the relationship between themselves, the institution and between institutions themselves.

Institutional orders can be a consequence of historical context and in this study the nature of this context has a profound impact on how we understand the change in the way firms have behaved. Though this has been dealt with extensively Chapter 1, it is worth considering a summary of some of the contributory social currents that affect the culture of organisation as no firm is immune to its context (see Nadler and Tushman 1991 on open systems.).

Therefore three aspects of society could be considered as feedstock to the institutional orders present today: the rise of neo-liberalism and globalisation; the underlying moral condition of society and the rise of the climate change agenda.

From the 1970s onwards globalisation and neo-liberal policies have been dominant across the world, especially after the collapse of the Soviet Bloc (Fligstien, 1994, 2001; Williams, 2001). Importantly for managers within firms it has introduced shareholder value as the major strategic consideration for organisation (Porter, 1984). There is much literature written about the global impact of this shift but for the purpose of this study, the issues of managerial legitimacy and insecurity are important to consider (Sturdy, 1997). Fligstein (2001) points to growing pressure on managers to justify their actual performance and deliver on shareholder value as an important introduction of exogenous pressure from 1970 onwards. Here, the study will utilise his contention that this insecurity leads to reliance on financial controls to evaluate performance (Fligstien, 1990) and thus demonstrate their ability to meet shareholder demands.

These financial controls form an important part of the signalling mechanism of the corporation, and are part of the legitimacy seeking logics that society imposes on managers and corporations (Campbell, 2001; Deegan et al 2006). This study used the FTSE350 as the basis for sampling because the baseline rationale for performance on this index is the shareholder value of the company, unlike the FTSE4Good used by Slager et al (2012) and Moon et al (2012). It is important to note that globalisation also plays a major part in the “structuration” (Giddens, 1984) of corporations on the FTSE350 (on this matter Blindenhiem 2010, has an

excellent discussion on the relationship between fields, structuration and capital featuring Bourdieu and Giddens)

In sum, the habits, scripts, forms and functions that are replicated in various forms across the corporate environment are a reflection of the institutional logics and the society around them. Actors within those institutions use the interplay of these logics to make sense of the environment around them and this, in turn conditions their actions. The things they produce, in our case Corporate Social Responsibility reports and such artefacts, are a reflection of the interplay of those logics.

3.2.6 Overview

In this section we described the components of our theoretical framework before developing the full model in the next section. We have explore with the re-assertion of the basic tenets of Institutional Theory from Philip Selznick's (1949) contribution to "Neo-institutional" theory led by Meyer, Rowan, DiMaggio, Powell, and Scott. We have considered ideas such as Isomorphism (DiMaggio and Powell (1983, cf. Greenwood and Hinings, 1996) cultural-cognitive accounts of Institutional Theory and how institutions form. We have explored Institutional Logics perspective which argues that institutional pressures produce archetypes and embedded norms called institutional logics (Lounsbury, 2002; Thornton and Ocasio, 1999; Thornton, 2002). We have also explored fields, norms, rhetoric, practice, complexity, identity and change. In the next section will utilise these concept to build a framework that can answer the central research question by identifying the "Business Case" logic and "Philanthropic" logic with which we can explore whether the meaning of CSR has changed over time.

3.3 Constructing a Possible Framework

The aim of this study was to understand whether the understanding of CSR has changed over time and how it is perceived now. The institutional logics perspective lets us do this in some very important ways. Firstly it lets us acknowledge that institutional are made up norms and ideas that pervade across boundaries and can change. Secondly, it makes possible a structured understanding of how that happens. Thirdly, it allows us to identify mechanisms and artefact that can demonstrate that change. Therefore, we can begin place CSR within the institutional logic framework, identify those logics that inform it as a field and how this affects it.

In chapter one we identified that there was evidently a historical shift apparent in how CSR literature and CSR as a concept as developed. There was an early 20th century mode of philanthropic CSR which was underpinned by ethical concerns and the idea of “Doing good”. With the arrival of Shareholder Value and the subsequent development of CSR by theorists like Archie Carroll we have seen another set of ideas introduced into the understanding of CSR.

As both Shareholder Value and Ethics constitute what could be termed as categories of “institutional order” Freidland and Alford (1991) we know they both operate at the Marco level of society (Thornton et al 2012). Thus these are the informant logics that underpin a general understanding of society and contribute to all sensemaking.

Importantly, CSR is not an overarching logic like “Ethics” but is powerful enough that it crosses institutional boundaries. It is informed by the context that it occupies and the firms themselves are also immersed in this context. As a logic not only is it susceptible to change and but can also be the cause of either the organisation changing or be influential in the formations of other logics. Thus it can be a synthesiser or influencer of social and institutional norms yet still affected by context.

In that respect we can define CSR as a field level logic. In that not only does it fulfil the criteria laid out by Fligstien (1997) for the creation of a field. It also important to remember fields can change (Murray, 2010 see also Thornton et al 2012) , can be influenced by external logics (Dunn and Jones, 2010) and though Fligstien and others argue the stability of fields , in the long run the underpinning logics can change (Zilber, 2008).

We should also consider that these logics are reflected in the artefacts produced and through the proxies that are used to understand them because actors use them to make sense of their environment. In this case the CSR reports themselves

contain enough data that we can begin to identify key phrases and words that are linked to these logics. In the case of Sustainability we also have the presence of frameworks such as GRI and the language of sustainability that has become part of the corporate lexicon. The discussion of historical context and the findings above allow the identification of institutional logics. The changes in firm behaviour and the content of their CSR reports will be influenced by these logics. This will demonstrate the transition in logics that has occurred over the sample period. These logics have to be identified before the artefacts can be monitored.

3.3.1 Identifying Logics

When it comes to the construction of CSR from macro level logics one could argue that there are two that underpin the majority of the literature - the “Business Case” and “Philanthropy”. These two overarching norms feed into the construction of CSR within the firm and the understanding of it.

Over the last thirty years the dominant logic of the firm has been shareholder value. Though influenced to various degrees by the society the firm finds itself in, the hegemony of global capitalism means that a firm listed on the FTSE350 index is going to be influenced by shareholder concerns (Fligstien, 1997). Thornton and Ocasio (2002) may call this “market logic” and various other theorists.

However, one would argue in the case of CSR it is better to call this logic “Business Case” as it encompasses the need to meet shareholder expectation for financial performance. As discussed earlier, the rise of sustainability could be seen as partly an extension of the demand for financial performance and certainly Carroll (2012) has argued that this is the case.

The dominance of “Business Case” logic does not necessitate the overwhelming other extant logics within organisations and society. But there is extensive literature that supports it the dominant logic within organisations and the dominant expectation within society when it comes to the role of the corporation itself (Moon and Martin (2008) or Slager et al (2012).

However, social capital (see Hinings , 1999 on Bourdieu) that forms “Philanthropy/ “Ethics”/ “doing good” is still important to all and does form a large part of the normative strain of CSR theory (De Bakke , 2008) that underpins some of the CSR literature out there. Indeed theorist like Moon and Matten (2006) argue that “Philanthropy” is a better understood component of CSR especially in the US at the beginning of the 21st Century.

3.3.2 Utilising Institutional Orders and dominant logics

In our understanding of the logics at play leverage Thomson, Ocasio and Lounsbury understanding of “Institutional Orders” (2012:53) and use of domains. In studying

CSR we face a challenge in that the concept has an ambiguous place between society, institution and agent which poses a challenge framing its informing logics. Here it would be easy to argue that CSR deserves its own place as a separate entity, which exerts its own influence as idea. But, as already stated above, this belies how CSR is considered by both literature and practitioners.

There is little evidence that CSR in of itself dominates the corporate agenda. Corporates still have to comply with the wishes of their shareholder, still have to take into account the operation concerns of the organisation and the dominant legal context. Therefore there is weak support for any claim that CSR itself could displace the primary driving forces of the business and in comparison to Shareholder Value which manifests itself in the annual corporate. In this respect CSR cannot be considered a dominant logic in the same way church, state or ethics would be (Freidland and Alford 1991). It is clearly subordinate to wider and pervasive logics that dominate above and beyond it.

Therefore this study must identify the informant logics of CSR and how institutional orders lead to their formation. This, in turn, will then describe a path to the phraseology and language deployed within CSR theory which is in turn used by managers themselves when trying to describe it.

CSR could be a subset of other logics and is influenced by factors such as society which implies that we adopt what Thomson, Ocasio and Lounsbury's (2012) use of "institutional orders" as a category. This does not conflict with the general consensus amongst most CSR theorists as most would consider CSR as a subset of society's wider ethical concerns. Indeed, Archie Carroll's initial CSR pyramid is a very positive expression of the claim that CSR exists as part of a wider debate on whether corporates are Shareholder driven or Stakeholder driven.

At this stage of this study, it would be useful to keep the institutional orders as defined by Thomson and Ocasio (2012) though it must be noted, as in the original table (ibid.), that the list of institutional orders is by no means exhaustive or limited to those defined. Due to the complex nature of informant norms in CSR it is also possible to use these institutional orders to match deep rooted norms to those in the CSR literature.

Therefore, the institutional order "Business Case" could map onto the use of shareholder value, market performance and economic metrics. But the same ideas could also inform the "Corporation". In the same respect ethics and social value could comfortably map to "Family" and environmental legislation to "State".

Here Table 3.1 demonstrates how we can begin to link sensemaking of CSR to the institutional logics perspective. The table represent a possible flow from

institutional orders to the dominant logics they could represent; this in turn leads to the phrases that would be used and the theoretical support for them.

Table: Institutional Orders and Logics based on Thornton et al 2012

	Philanthropic Logic	Business Case Logic
Source of Legitimacy	Society /moral imperative	State / Supra-state legislation
	Religion/moral imperative	Market/Shareholder imperative
		Sectoral/ isomorphic imperative
Organisation integration	Shallow, with external relationships and peripheral action	Deep - part of operations and strategic element of firm. Dedicated officers, often and board level
Example narratives	contribute to a better society'	'contribute to economic development
	'integrate social concerns in their business operations'	'preserving the profitability'
	'consider the full scope of their impact on communities'	'business operations'
	'based on ethical values'	'a cleaner environment'
	'beyond legal obligations'	'environmental stewardship'
	'voluntary	'environmental concerns in business operations
		interaction with their stakeholders
	'how organizations interact with their employees, suppliers, customers and communities'	
	'treating the stakeholders of the firm'	
Example Artefacts	Ethics Codes	GRI/ ISO standards
	Social partnerships / programmes	Certification statements
	Philanthropic foundations	Carbon metrics

Table 3:1 Institutional Orders and Logics

Table 3.1 is based on Thornton and Ocasio (2008: cf. Thornton, Ocasio and Lounsbury, 2012). The matrix consists of columns that are based on institutional orders. In chapter 2 we described the two competing visions of what constitutes CSR and we argued that those manifest themselves in the way companies describe their activities in CSR reporting. These are marked "Philanthropic" and "Business case" logic, derived from that context. Under these columns we can then construct a framework that will demonstrate to us how to interpret and "example artefact" such as CSR reports in order to identify these logics. This is similar to Zilber's work on the Israeli High Tech sector (2012) which uses text in adverts to identify operating logics.

In order to arrive at the "Example artefact" there must be structured understanding of how meaning transfers from the institutional orders into the artefact itself. Firstly there must be a source of legitimacy from where meaning is derived, in the case of "Philanthropy" it comes from the wider context of society and the normative values that exist there which is redolent of Friedland and Alford (1999) understands of "church". For "Business Case" it can be derived from the "market" or "shareholder value" logics of the business itself. Next there are the linkages to the organisations and institutions themselves or "Organisation

integration” which describes how the logic is influenced by structure and practice. Within the organisation the links are deep, and thus when looking at “Business Case” it can be noted that practice and culture form the linkages that translate into generating reports. However, the effect of wider society is more distant and actors will only be affected at a remove, therefore for “Philanthropy” we have a shallow connection or what is often referred to by institutional theorists as “loose coupling” (See Thornton , Ocasio, Lounsbury 2012 on this issue).

All these interactions between logics and the institutions express themselves in language which is connected to practice and therefore presents a narrative. This narrative is a symbolic construct of an agents’ interpretation, but also presents in the reporting as a reflection of how logics have interacted (Höllner et al, 2013) with the organisations involved. Thus phrases like “voluntary” are more indicative of the normative values of “Philanthropy” and “preserving profitability” is related to shareholder value and thus the “Business Case” logic. These can then present as “artefacts” within the reporting itself in terms such as “GRI” for performance or business case logic and “ethics codes” for philanthropy”.

Therefore, Table 3.1 provides the basis of a framework where researchers can begin to derive the presence of logics with CSR reporting using Thornton, Ocasio and Lounsbury’s (2012) work to structure an understanding of operating logics within CSR.

3.3.3 Accounting For Change – Emergent Logics

Institutional orders and the ability to derive logics from them gives the study a powerful tool with which to understand the interaction that occur within an organisation when it produces a CSR report, but it is not enough to model the processes that occurring as the framework in Table 3.1 does not take account of change. For that the study turned to Thornton, Ocasio and Lounsbury’s (2012) model of cultural emergence.

Cultural Emergence of CSR As A Field Level Logic

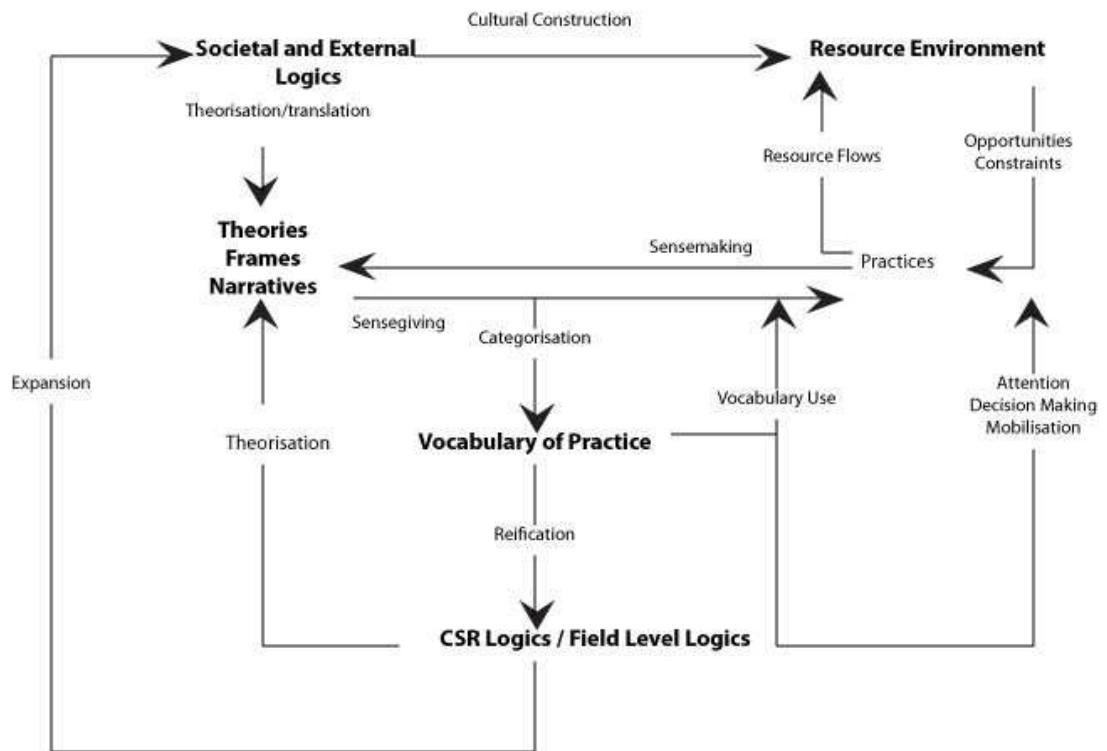


Figure 3.1: Model of Cultural Emergence modified from Thornton, Ocasio and Lounsbury (2012) page 151

However, there are some issues with Thornton, Ocasio and Lounsbury's model in that they do not fully account for agent actions. The agent is in fact, absent from the framework and only appears indirectly through actions separated from that individual. Thus an agent may be sensemaking or sense-giving but is only symptomatic as a manifestation of those actions. This presents a problem when accounting for agent action and it also limits the agent to a dupe to logics as opposed to fully contained part of the interpretation and deploying logics.

Thornton, Ocasio et al (2012) admit that their work on institutional logics and their models of emergent logics lack a detailed analysis of how they applied at the very micro level. Here we can turn to work by McPherson and Sauder (2013) that details the interaction of institutional logics in US court systems in order to integrate a better understanding of how logics appear and present at the team or personal level. As we have seen through our discussion on Institutional Theory the majority of perspectives on logics focus on the interplay between organisations and institutions with an emphasis on the influence each other or how macro level logics influence the operations at a meso level (see Haveman and Rao, 1997; Thornton and Ocasio, 1999; Lounsbury, 2002; McPherson and Sauder, 2013) or how logics

influence specific organisational fields (Scott et al., 2000; Thornton, 2004). McPherson and Sauder (2013) argue that there is a large amount of work on how logics influence interactions as well as the resultant transformation of logics due competition and conflict. However, less is known about the manifestation of logics, their effects, and interaction of competing logics at the individual level. They point out that though some previous studies take up the macro-to-micro effects (e.g., Thornton and Ocasio, 1999; Thornton, 2001, 2002), this work does neglects local actors to some extent and forges an incomplete picture of how they reproduce and transform logics (Thornton, Ocasio, and Lounsbury, 2012: 82 cf McPherson and Sauder, 2013).

McPherson and Sauder (2013 and to a lesser extent Thornton et al 2012) offer the position that logics can be used by actors “in a contested environment to influence decisions, justify activities, or advocate for change.” (Pg. 2 and in contrast to previous work (Friedland and Alford, 1990; Hinings et al 1996) argue that logics themselves offer a controlling and guiding force to the agent, thus the agent is somewhat constrained by them. Thus we have progression from Thornton, Ocasio and Lounsbury (2012)’s contention that Logics change with use and reification. McPherson and Sauder (2013) argue that logics can be stable but conscious actors can use them in different ways for different situations. Therefore in our case, when applying the logics behind CSR, the same logic of “ethical” business could be used for multiple justifications and actions. Here we can go further can separate the goals from the logic too, so a person acting on “stakeholder values” may be satisfied when different goals are reached. As Binder (2007 cf. McPherson and Sauder 2013; Thornton et al 2012) argues logics may be decided beyond the individual but their construction, transmission and use depend on the actors or agents who have their own sets of norms, values and preferences in any given situation. McPherson and Sauder (2013) argue that an approach similar to Swidler’s (1986 as quoted *ibid.*) approach of the “cultural tool kit” can be used where logics are considered tools that can be continuously combined, manipulated and reconfigured to serve the purposes of actors according to their own contingency. Or as they say McPherson and Sauder (*ibid.*) also observed that logics all the logics of the organisation available to use and also actors would frequently use the same logics to achieve different ends. Thus the logic of rehabilitation was adopted to argue for less severe sanctions, but could also be deployed for more punitive sanctions. The same logics could be deployed by different actors and for different purposes contingent on how the professional translated them. McPherson and Sauder (*ibid.*) show that “these examples illustrate the agency of actors on the ground to use logics as they deem appropriate” (*ibid.*: pg 6). Though local actors may favour their “home” logics, institutional background does not determine which

logic they will use to make their argument. Thus actors mediate the transmission of logics even if logics are extra-individual themselves. "In short, it shows what actors do to logics as well as what logics do to actors" (ibid: pg 2).

McPherson and Sauder (2013) studied probation officers and their interactions with courts, defendants and other agents in the US legal system. The multiplicity of actors in this case resembles the multiplicity of interactions that a corporate would have when constructing a CSR report with different teams and group dynamics engaging at different levels. McPherson and Sauder (ibid.) found that in contrast to conventional accounts of institutional logics where actors in a complex institutional environment not venture away from the logics of their own institutions, probation officers would "draw on arguments from the criminal punishment perspective, counsellors would adhere to the logic of rehabilitation, and so on" (ibid: pg 4). Actors were able to exercise great amounts of discretion on how closely they adhered to the logics of their originating institution. These agents were more than willing to deploy logics to suit a strategic purpose when the need arose, and were prepared to veer away from their established organisations in doing so. When able to do so, actors would favour their own logics but "were surprisingly fluid in their use of available logics to solve the practical problems of the court" (ibid: pg 6).

A key contribution from McPherson and Sauder (2013) is also the concept of "hijacking logics" where actors were willing to use the logics from other institutional domains because of the possible effectiveness on the actions of other actors. Court professionals used hijacked logics to influence the decision of the presiding judge in 78 of these 90 instances (87% of the time). Thus, they suggest "hijacking the logics of others is an effective way of building consensus around proposed solutions. Much like the Nixon-in-China effect documented by Briscoe and Safford (2008), adopting positions not directly associated with one's institutional allegiances and interests, even if done strategically, helps to create support for one's position in these group interactions" (ibid: pg7).

In this respect Höllerer et al (2013) work on visual images present in Austrian CSR reports demonstrate that actors can have multiple strategies in deploying logics. Höllerer et al (2013) argue that agents within corporations try to create "resonant" version of prototype logics as they have to as they deal with multiple audiences and "resolve inconsistencies created by the specific constellation of institutional logics prevalent at the field-level" (pg 161). They demonstrate that CSR can be a "bridging concept" in bringing macro ideas to the meso level but also to reconcile any apparent inconsistencies. They argue this is similar to ideas of "frame alignment" (Snow, Rochford, Worden, and Benford, 1986 as quoted in Höllerer et

al 2013) and Meyer's (2004, as quoted in Höllerer et al , 2013), argument that language does not belong to one interpretive package exclusively but "fit" into multiple accounts. In a similar finding to McPherson and Sauder, (2013) they suggest language (visual or textual) can be used to demonstrate compatibility with divergent positions (Höllerer et al. 2013).

Höllerer et al (2013) also point out that repeated use of ambitious symbology invites divergent readings much in the way or applied it to Figure 3.1 a faulty form of reification. As actors and firms became aware of these issues producers of reports and consumers showed greater literacy corporations exhibited more "compartmentalisation, greater reflection and expertise (e.g. fewer "snapshot" images, more stylization), and more differentiated and individualized forms of claims-making and enactment of field-level logics"(pg. 161).

Combining McPherson and Sauder's (2013) work on actors with Höllerer et al (2013) understanding of blending enables us to account for the shortcomings in Thornton, Ocasio and Lounsbury's (2012) model of emergence. Allowing for actors to operate at the micro level gives a different dimension to our interpretation of anti-norm behaviour and blending gives us the opportunity to watch a process unfold over time. With these additions the study has a power interpretive tool with which to tackle the data mining results in Chapter 4.

3.3.4 Overview

In this section the study has described the application of the institutional logics perspective to the research question. The aim of this study is to identify if CSR has changed in meaning between the years 2000-2010. This chapter has taken the review of literature in chapter 2 and combined with the discussion in chapter 3.1 in order to construct a framework based on Thornton, Ocasio and Lounsbury's (2012) interpretation of institutional orders and their model for cultural emergence. This has been modified by the application McPerhson and Sauder's (2013) work on actors and Höllerer et al (2013)'s work on bridging and blending. This framework will be applied in chapter 4 in order to develop proxies for our research methods.

3.4 Conclusion

This chapter has laid out the theoretical framework for the study based on IT and the Institutional logics perspective. The first section of this chapter began with an exploration Institutional Theory and the concepts that underpin the discussion on logics. We began with the re-assertion of the basic tenets of Institutional Theory: Organisations are constructed via the ideas, language, behaviour, relationships and social context. This chapter has briefly touched on the development of Institutional Theory from Philip Selznick's (1949) contribution "The TVA and the grassroots" and

early institutionalism to “Neo-institutional” theory which focused on social and cognitive structures within institutions themselves led by Meyer, Rowan, DiMaggio, Powell, and Scott. The chapter then went on to explore key ideas such as Isomorphism (DiMaggio and Powell (1983, cf. Greenwood and Hinings 1996) as an account of homogeneity Scott’s (2008a) cultural-cognitive account of how organisations respond to social pressures.

The chapter then explored the institutional logics perspective which argues that institutional pressures produce archetypes and embedded norms. These can be called institutional logics (Lounsbury, 2002; Thornton and Ocasio, 1999; Thornton, 2002). We discovered that ILs can also be seen as patterns of practice, assumptions, values, beliefs or rules constructed by society (Townley and Ocasio, 1999) with which people organise their social reality. We also established that a field is the collation of all these ideas, norms rhetoric, and logics into a distinct field of practice. In this section we also introduced to carrier and actors who take ideas, logics, and practice into or out of institutions. The study also introduced the ideas of artefacts (Scott, 2008a) which can be the product of all those social interactions.

The study then detailed the different behaviours that theorists have out forward for logics. Daudigeos (2013) argued that there were multiple logics at play in any organisation. Thornton, Ocasio and Lounsbury (2012) contend that identity of an organisation is closely coupled with the logics it creates. Other theorists such as Scott (2008) also argued that logics can be conflicting and contradictory. Thornton, Ocasio and Lounsbury (2012) and Friedland and Alford (1999) also demonstrated to us that there institutional orders that operate at different levels and connect to the context outside the institution thus with social context.

This detailed, if brief, exploration of the essential concepts of Institutional Theory led to our second section in which we developed a framework with which to understand the production of CSR reports and the shift in meaning that we have identified within the results.

The chapter then used work by Thorton (2002), Thornton and Ocasio (2008) and Zilber (2006, 2008), to structure an understanding of how and why CSR has become such a normative concept within corporations. This was done by applying the concept shifting logics developed by Zilber (2006) where she demonstrates that the logics and rationale used for an organisation's actions can change over time. By combining this idea of shifting logics with Thornton, Ocasio and Lounsbury’s (2012) work on institutional orders we developed a framework with which we can identify the shift of CSR logics from the “Philanthropy” based logic to a “Business Case” logic.

The chapter then goes on to propose that due to the institutional orders framework being limited in how it accounted for change, the analysis of outcomes in Chapter 4 should also take into account Thornton, Ocasio and Lounsbury's (2012) model of cultural emergence which attempts to account for all the interactions and sensemaking taking place when CSR type field logics are implemented. One should also consider further development of concepts such as "bridging/blending" by Höllerer et al (2013) and "hijacking" by McPherson and Sauder (2013).

In sum, this chapter has provided a framework for the research questions presented which are: was there a change in the language used by companies over the period 2000-2010; did this change of language signify a change from one understanding of CSR to another; and what were some of the possible factors that led to these changes?

In the next chapter the study will deploy the use of institutional orders as envisioned in Table 3.1 to provide a framework of proxies in Table 4.2 in order for us to develop search terms for the data mining software used to develop results. These will then be discussed via the theory in this chapter to demonstrate that there has been a shift in logics and meaning within CSR reports over the course of the decade. The implications of this will be fully discussed in chapter 4.

Institutional logics can work at different levels, which Thornton and Ocasio (2012) would define as macro, meso and micro which allows us to account for three different levels of the organisations - the context, the organisational level and the individual level. Armed with this analysis we can then connect the changes brought about by major macro changes such as the emergent green movement, all the way down to individual motivations of agents and carriers themselves.

Then one can also frame an account of how shifts in logics (Zilber, 2006) or changing ideas can begin to penetrate the organisation and begin to develop new rules, practice and elements of routine. Thus organisations may start with a philanthropic understanding of CSR but as the logics and their understanding of CSR changes, they begin to change both practice and action. This can lead to the hybridization of logics in that outcomes can be determined by two different sets of norms operating together to form one (Zilber, 2008; Thornton and Ocasio, 2012). We can also begin to take account of institutional complexity (Hinings et al 1999; Scott 2008) or how all these different elements of the organisation begin to interact with each other and affect each other.

Taking all of the above into account this chapter will then construct a series of intellectual tests that should demonstrate how CSR works as logic and the various informing ideas that make it understood. In order to do this, this chapter will then

produce a model of CSR as a field level logic that sits at what Thornton et al describe as the “meso” level. This means that CSR may not be as powerful an idea as State or Shareholder value, but is important enough to warrant its own field of practice.

4 Research Methodology and Design

4.1 Introduction

The research question is directed at understanding underlying institutional logics that define CSR and what they mean to the corporations why use them. The thesis aims to identify any changes in how those logics are understood and structured by those organisations where once CSR was understood as a largely philanthropic and social movement, whereas it may be considered as part of the business or strategic *raison d'être* of a that organisation. Once changes are identified the study will this study seeks to investigate if there are two distinct motivations, ones of “Philanthropy” and “Business Case” and do organisations interpret them as one or the other or even morph them into logics that blend both. To whit this chapter presents the research philosophy and methodology deployed to verify these claims.

To operationalize the research the study needs to ask: was there a change in the language used by companies over the period 2000-2010; did this change of language signify a change from one understanding of CSR to another; and what where some of the possible factors that led to these changes?

In order to identify the logics in play over a set period of time the study focused on the generation of CSR reports by organisations in question which merited quantitative approach, as it would involve carrying out content analysis of the available data. However, in order to identifying the processes that actors undertook would require the use of interviews, and thus a qualitative approach to gathering that data.

The first section of the chapter will detail the research philosophy employed. The study will demonstrate that Critical Realism provides a strong and underutilised perspective on the study of institutional logics because of its ability to deal with both structures and actors. The second section will describe the key elements of the methods used and the justification for them. Here we will explore the mixed methods approach and why it provides us with a platform for identifying the logics present through content analysis, and how we bring about a deeper understanding of actors through qualitative methods.

This section will also explore the novel use of Machine Learning and Data Mining to extract datasets from textual sources. It will explain that automated processes remove some of the weaknesses of Content Analysis and provide the ability to tackle larger volumes of data at greater speed. It will also show us how different

instruments can be used such as Naïve Bayes and Association Rules in combination with frequency analysis to give us a more complex picture of what the text tells us.

The next section will detail the design of the experiments used. In this section we will also tackle some of the operational detail such as candidate selection, processes, error correction, pilot studies, ethical issues and any challenges faced by the researcher.

The final section will provide the framework for identifying logics, and the coding schemes that will be used. It will demonstrate how proxy words are identified for the underlying logics and applied to the study.

4.2 Research Philosophy

In order to understand the world social science demands a set of epistemic rules on how the universe is observed and described. This comes with underlying assumptions about the nature of knowledge and the description of reality (Bryman and Bell, 2007).

The epistemological basis will be for this will be critical realism. This will be combined with Institutional Theory as described in the theoretical framework in order to construct a model of how to understand CSR and these attendant logics.

Critical realism contends that there is underlying reality to the world that has form and mechanism (Bhaskar, R. 1970, 1978, 1979; Harre, R. 1970, Harre, R and Madden, E.H 1975; Tsang. E and Kwan, K 1999). The use of theory and scientific method can unveil those related objects which are internally linked; this is defined as structure (cf. Tsang. E and Kwan, K 1999). Mechanisms can be defined as the behaviour of those objects. Objects are given identity by their relation to other components within that structure (Sayer, 1992; Bhaskar, R. 1970, 1978, 1979; Tsang. E and Kwan, K 1999).

Critical Realism adopts Realism's contention that reality has form that can be objectively observed and thus can be measured, collated and identified. Critical Realism does accept one of main weaknesses that Realism suffers from when attempting to apply strictures of natural sciences (Bernard, 2000) - that it is limited by the inability to accurately describe interactions in social science applications especially where an element of interpretation is needed. Thus Critical Realism allows the fallibility of social systems to be considered (Tsang. E and Kwan, K 1999). While leaving us with the tools of creative deduction and allows the critical testing

of theories (Tsang, E and Kwan, K 1999). The critical realist approach to causality⁹, and the separation of the empirical/read domains accepts that there may be contingent conditions that balance forces, or nullify them. Thus one can take account of the empirical domain (Bhaksar, R. 1970, 1978, 1979 cf. Tsang, E and Kwan, K 1999) but separate it from the real domain where these forces reside.

This means that we can observe movement between the two domains depending on the state of the world and the underlying conditions around at the time. It also enables us to separate conjunctions of events from observed causality, which then lets us explore the context around it (Tsang, E and Kwan, K 1999: 763).

From the Critical Realist perspective lack of observability does not negate the reality of motive forces existing. Allowing an object the power to influence, via a causal law, is ascribing power to what it can potentially do rather than what it is (Harre, R and Madden, E.H 1975 cf. Tsang, E and Kwan, K 1999: 763). Causal powers can appear in structures that they form not necessarily the object itself. Causal powers are contingent on the interplay of intrinsic or extrinsic conditions (Tsang, E and Kwan, K 1999: 763). Here, intrinsic conditions cause no actual change in the object itself but interfere with the operation of the mechanism (Harre, R 1970) linked to it one could use the example of a computer with a faulty cable.

4.2.1 Critical Realism and Institutional Theory

This study contends that it is valid to use a critical realist and deductive research philosophy in combination with Institutional Theory and Institutional logics as its theoretical base. It is true that the large amounts of Institutional Theory work has been carried out using constructivist research philosophy. Indeed, work that has focused on meaning and sense-making is understandably focused on the interpretive mechanisms of the actors, logics and society (Thornton et al, 2012).

However, this study contends that it is possible to approach sensemaking from a critical realist point of view simply because of the stratified and structural nature of organisations themselves. Archer (2010) argues that constructivism struggles in differentiating actors from structures, and as Leca and Naccache (2006) point out structures are comparable to institutional logics.

Leca and Naccache (2006) further argue that institutional approaches can fit within the three levels of critical realism: empirical, actual and real. Critical realism can account for actors' action and perceptions within the empirical. It can also account

⁹ Tsang and Kwan refer to Pawson, 1989 with regard to this. A better overall debate maybe considered in Valera and Harre 2007. Criticism of causality and causal powers can also be found in Ken Woller's 1982 piece (<http://www.jstor.org/stable/187169>).

for the institutions as self-reproducing recurrent patterns of behaviour (Jepperson, 1991; DiMaggio and Powell, 1991) which 'gradually acquire the moral and ontological status of taken-for-granted facts which, in turn, shape future interactions and negotiations' (Barley and Tolbert, 1997: 94) within the realm of the actual. Finally Institutional logics can be placed within the domain of the real when considered frameworks that incorporate the assumptions, beliefs, and rules through which individuals organize time and space.

With this approach to the research philosophy the study can apply robust quantitative methods along with qualitative methods in novel ways to bring about a new perspective to understanding institutional logics.

4.3 Methods

Research methods are concerned with the means by which data of the investigated phenomena can be collected and/or analysed (Creswell, 2003: 17), with research approaches being either: qualitative and quantitative in nature (Creswell, 1994). As this study is established as in the critical realist tradition it opens up some very interesting possibilities for answering the research question. The aim of this study was developed to identify two dominant logics that influenced the actions of actors within organisations. This meant the study had to identify the presence of logics over time and the reaction to them.

In order to identify the logics in play over a set period of time the study focused on the generation of CSR reports by organisations in question which merited quantitative approach, as it would involve carrying out content analysis of the available data. However, in order to identifying the processes that actors undertook would require the use of interviews, and thus a qualitative approach to gathering that data.

It is strength of critical realism as a research philosophy that not only does it allow for the use of extensive quantitative methods but also leave space for the application of qualitative methods as well" (Tsang. E and Kwan, K 1999) – this thesis defines this approach as mixed methods (Creswell, 2003). In that respect this allowed us to deploy both qualitative methods to gather data. Work by Bernard Leca and Phillippe Nacache (2013), and by Delbridge and Edwards (2013) also shows that critical realism can be applied in combination within such a qualitative context.

4.3.1 Quantitative research methods

A quantitative methodology is often (but not always) based on the nomothetic philosophical assumptions of social science in that one can derive a set of general

laws by rational observation. As Flick (1998: 2) has observed, the quantitative approach can isolate causes and effects of operationalizing theoretical relations. It can also as well measure social phenomena and generalise findings. This is in contrast to the qualitative approach which explores the inherent and intrinsic nature of a phenomena, often inducing occurrence or value whereas the quantitative approach emphasise the measurement and analysis of underlying relationships between the variables (Denzin and Lincoln, 2003: 13).

The quantitative approach allows observable phenomena to be collated and uses various methods such as: questionnaires, inventories and other empirical methods and materials (Denzin and Lincoln, 2003: 16). This can be termed “empirical evidence” that relies on the data which based on observation or experience which is then processed in order to test conceptual and theoretical structures (Creswell, 2003: 18). In essence this is hypothesis testing and is dominated by deductive epistemic frames of reference (Bryman and Bell, 2007).

For this study, use of Critical Realism as the research framework, and the use of archival data lends itself to quantitative research being considered part of the available toolset. It has been established in the review of literature available that reporting is occurring and that these reports can be measured.

4.3.2 Qualitative Research Methods

However, as with the dilemma faced when attempting to carry out social science with a purely Realist approach, use of quantitative methods may allow analysis of the extant data but may not be able to deliver an insight into the underlying processes or motivations involved in the production of that data or the causality of that event. In this instance the use of a qualitative research method may enable the researcher to be able to elicit the phenomenological nature of reality and sensemaking (Bryman and Bell, 2007; Wieck, 1992). Hussey and Hussey(1997:77) describe qualitative research as “[the] paradigm which assumes that social reality is in our minds; a reaction to the positivistic paradigm. Therefore, the act of investigating reality has an effect on that reality and considerable regard is paid to the subjective state of the individual” (Hussey and Hussey, 1997: 77). It is worth noting that Hussey and Hussey (1977) along with Creswell(1994:5) lean heavily on the idea that researchers carrying out such research usually believes that social reality is subjective .

The strength of qualitative approaches is the ability to integrate narratives at the individual level, with stories, behaviours, perception of organisational norms, descriptions of social movements and interactional relationships that quantitative

methods may not be able to account for (Straus and Corbin, 1990:17). They also allow for wider usage of other tools such as case studies, descriptive observation, participatory inquiry, and interviews with variable degrees of structure suited to the researcher's needs (Denzin and Lincoln, 2003:3; Bryman and Bell, 2007; Taylor and Bogdan, 1984). Qualitative methods also allow the use of interpretative techniques and practices that can be combined in order to gain a better understanding of the phenomena at hand especially when research is focused on contested and complex moments in an organisation or an individual's life (Denzin and Lincoln, 2003). In that respect qualitative research is focused on 'accurate description' to develop descriptions of phenomena, analysis of data for thematic patterns, and then presenting an interpretation. (Creswell, 2003: 182).

The criticisms of qualitative research are that the research often obtains data that is subjective, limited in scope by the person delivering it, and open to interpretation or influence by context or even bad research methods. In that respect qualitative methods can be viewed as lacking the robustness of quantitative approaches (Bryman and Bell, 2007)

4.3.3 Mixed methods approach

It is clear that both sets of research methodologies have strengths and weaknesses. As with the development of Critical Realism to bridge the difference between purely realist and purely phenomenological approaches, it is possible to combine methods to take a balanced approach. Mixed methods are used in a variety of studies (Easterby – Smith et al., 1991; Flick, 1998; Creswell, 2003) especially as research projects can sit somewhere on the continuum between the quantitative and qualitative approaches (Newman and Benz, 1998 in Creswell, 2003: 4). Creswell (2003) states that a Mixed Methods Approach that employs "strategies of inquiry that involve collecting data either simultaneously or sequentially to best understand research problems" (Creswell, 2003: 18). In this way one can gather quantifiable data such as measurements and instruments, then go on to combine it with an interview based or text based approach, leaving the researcher with a database containing both quantitative and qualitative information (Creswell, 2003: 20; Al Hamadeen, 2010).

In the light of the power of both methods this study will deploy both for some very important reasons. Firstly, the weight of the study depends on the analyses of CSR reports which will have the words inside them counted. This is a quantitative exercise and thus requires quantitative methods based around content analysis and data-mining. Secondly, the study will then use case studies and interviews to develop the findings of that quantitative data further. This leverages the power of the critical realist perspective as we can identify clear social structures in the data

via the word counts, we can then apply various statistical techniques to them to develop an understanding of what they mean, and this will then inform a further search for nuance and social meaning guided by the interviews conducted. Working together, quantitative and qualitative methods can provide a much deeper view than each does on its own and this study is uniquely suited to the application of mixed methods.

4.3.4 Content Analysis

The primary quantitative method of this study will be a form of content analysis. The development of content analysis is fundamentally connected to the development of mass media and international politics and content analysis has gained significance in the first half of the twentieth century with the dramatic expansion of mass communication (Mayring, 2002:114; Titcher et al., 2000:55 as quoted in Kohlbacher, 2006).

Content analysis is a broad definition for a set of methodological tools that are used for the study of media output (Neuendorf, 2004). It is a common tool used in studies of text, articles, abstracts, media, correspondence and, crucially, financial reports (Franzosi, 2004). As Berelson effectively defines it content analysis "is a research technique for the objective, systematic, and quantitative description of the manifest content of communication" (1971:18 as quoted in Insch).

Although the term content analysis is about 60 years old, Webster's Dictionary has listed it only since 1961 (Insch, 1997; Krippendorff, 1980). Krippendorff charts the history of Content Analysis from the 18th century to the newspaper age of the early 20th century, where demands for ethical good conduct and scientific objectivity demanded good quantitative newspaper analysis in order to prove trustworthiness and honesty, this methodology was then extended out to radio and the various media that have appeared over time (Insch et al, 1997; Krippendorff, 1980). Electronic media and the emergence of empirical methods within the social sciences have led to the adoption of more detailed and precise versions of content analysis with the integration of psychological concepts such as "attitude". Further advances in cognitive psychology, the integration of inductive methodologies and phenomenological approaches have expanded content analysis beyond what was initially a straightforward quantitative method (Krippendorff, 1980 cf. Insch et al 1997).

Beyond Titcher's (see Kohlbacher, 2006) contention that content analysis as a term can be "referred only to those methods that concentrate on directly and clearly quantifiable aspects of text content, and as a rule on absolute and relative frequencies of words per text or surface unit" (2000:55), there seems to be a lack of homogeneity in what methods, categories or tools to use.

What could be classed as classical content analysis is quantitative methodology based around the counting and categorising of phrases, text, or numbers that occur in the media under scrutiny in order to determine a relationship (Neuendorf, 2004). Once the data is gathered, statistical methods can be used to derive meaningful relationships and develop more complex responses to the either the methodology or the understanding of the data (Titscher et al., 2000, pp.57-61 as quoted in Kohlbacher, 2006).

4.3.5 Coding In Content Analysis

Content analysis in its most basic form is a coding operation (Neueundorf, cf. Babbie 2001). Though this entails the transformation of data in a standardised form which is common to most methodologies, content analysis specifically converts raw textual data or media into a form that can be interrogated for meaning. The mechanism for this is coding. As each item of text is given a value and put into a framework that can be interpreted by researchers and then loaded into a database. For this study, as an example, one could consider a coding scheme that basically counts the appearance of the words such as “sustainable” in CSR reports. This means that across all the reports counted, there will be a figure for the word “sustainable”. However, this raises some important questions about coding such as the consideration of researcher judgment and the use and understanding of coding.¹⁰

4.3.6 Coding Schemes: Appropriateness, Reliability and Validity

Dependence on a coding schema for the analysis of data obviously raises important questions about the relevance and correct application of schemes. This is true whether the study applies a wholly quantitative approach or, as H4 and H5 above have already shown, may need to consider introduction of wider methods to bring understanding the reality of structures. In that case, the use of coding has to be considered in full with three main questions in mind. The first consideration is the appropriateness of the coding schemes used. The second issue is the quality of the datasets. The third is the validity and reliability of these coding schemes themselves especially the reliability of the coders themselves (Neuendorf, 2004).

4.3.7 Deductive application

¹⁰ Details and discussion of the effects of coding, the use of matrices and standard coding traditions can be found in Babbie (2001), Kohlbacher (2005), Ryan And Bernard(2001). Discussion will also include the two major works influencing this discussion which are Krippendorff (1980,2004) and Neuendorf(2004) of which most of the introduction and first chapter can be considered for this study.

This study will also be deductive and must be constructed in that way. It is true that inductive research using content analysis has been done and continues to be a matter of debate amongst theorists – however, from the critical realist standpoint, deductive application of coding schema must be in place. With regards to that the study references Mayring’s “steps of deductive category application” (2000: 13)

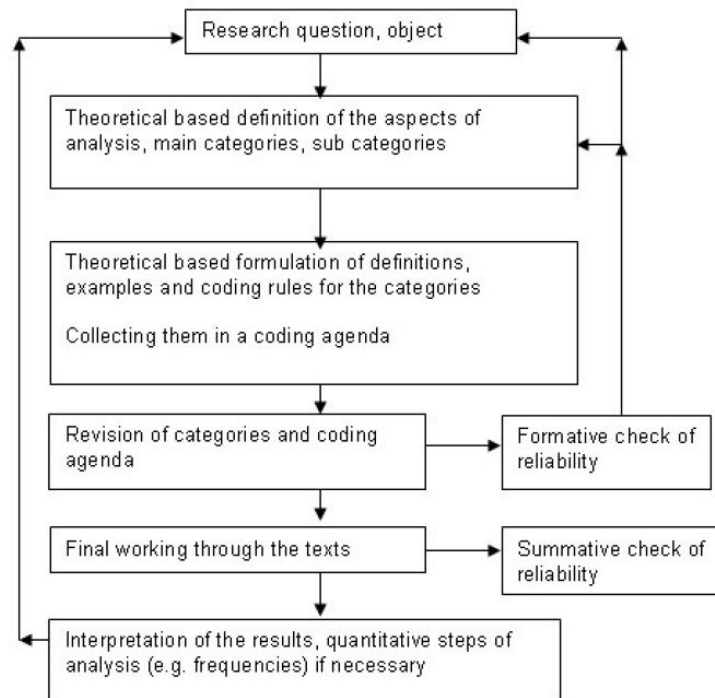


Figure 4.1 6 Step model of deductive category application" (Source: MAYRING, 2000:14 cf. Kohlbacher, 2006)

This process produces explicit definitions, with examples of deductive categories as well as their rules, thus determining the circumstance within which an element of textual data can be placed before being combined with the coding agenda (Neuendorf, 2004 cf. Kohlbacher, 2005).

4.3.8 Appropriateness

It is accepted that all forms of social research will be conducted with the highest standards of objectivity, reliability, and validity possible. In that respect the quality of the dataset also needs to be considered for appropriateness. Coding schemes must be employed according to the usefulness of the data. In the case of quantitative analysis this means that appropriate fields, codes, and samples must be used.

4.3.9 Discussion on validity.¹¹

Researchers intending to use the content analysis as their main method of study face issues of validity and reliability. Though validity and reliability can overlap, this paper should address some distinct issues: the first is the problem of inference, the second is validity, and the third is reliability including inter-coder reliability.

Inference is an issue that relates to the possibility of adding meaning or preloading conclusions into text that is analysed or drawing a conclusion on the basis of sampling about underlying theoretical concepts such as a normative behaviour on the text itself. This is dependent of how the researcher tackles the question as it is confined to certain aspect of internal or external validity (Mayring, 2003; Kohlbacher, 2006; Neuendorf, 2004).

Intercoder reliability refers to the accepted meaning of each coding scheme used (Mayring, 2003:110; Ryan and Bernard, 2000:785). When categorising the data, it could be that the interpretation of a code may not be what the researcher thinks it is. This ambiguity in the interpretation of categories must be removed in order to remove bias. In content analysis the aim is to have as great an intercoder agreement as possible (Tinsley and Weiss, 2000: 98). This can be done by measuring the extent of difference between spate independent judges' rating of an object. Thus, for example, there would be a low divergence on a undisputed concept such as "page number" and a high divergence between values on "credibility". Intercoder reliability is essential to the research simply because it aids the validity of the study (Kohlbacher, 2006). Without a measure of reliability, the interpretations of the datasets cannot be considered valid (Ibid.) and the coding schema cannot be used effectively to perform either quantitative or qualitative research:

"given that a goal of content analysis is to identify and record relatively objective (or at least intersubjective) characteristics of messages, reliability is paramount. Without the establishment of reliability, content analysis measures are useless" (Neuendorf.K 2002:141).

As the problem of intercoder reliability is such an important one, coding of texts is usually assigned to multiple coders thus researchers can see fully the extent to

¹¹ There are other discussions of validity that are available, this study has concentrated on Krippendorff's framework as it is the one most relevant to content analysis. However in the broader discussion it is valid to also consider work by Sandberg(2005) as well as various discussion on qualitative content analysis as they might have an insight into the concept. Certainly Mayring 2003 as well as Kohlbacher certainly consider communicative validity as worthy of attention, though this study chooses to leave the question of usefulness open for a quantitative study. .

which constructs are being shared or disputed or whether replication of the same codes is possible (Neuendorf, 2004 cf. Mayring 2003:110 as quoted in Kohlbacher,2005) Neuendorf (2004) provides full scale sets of procedures that can be used in order to measure and ensure that reliability is satisfactorily incorporated into research and will be the basis for this study¹².

Validity is also a significant consideration with the research. Validity can be defined as the extent to which a process developed for measuring can represent the intended concept (Neuendorf, 2004. cf. Krippendorff, 2004:214). This must be exclusive, with no other meanings or structures implied. In essence, as Neuendorf asks, “are we measuring what we want to measure?”(2004:112).

Though most discussion of validity is considered part of the qualitative aspects of content analysis (Neuendorf, 2004), the inclusion in this study is important in order to provide a complete picture of coding and its importance as well as leave the door open to secondary analysis of the data sets – especially in the case of H3 and H4. It is also worth noting that discussions of validity occur in other research methodologies, mainly those based around inductive or interpretive paradigms (Neuendorf, 2004). In this case we will focus on what is pertinent to content analysis.

Krippendorff’s work on validity is a key in understanding the importance to content analysis. He splits it into two main components – validity of measure and reliability of measure (as interpreted by Mayring 2003 and discussed in Kohlbacher 2005).

Validity of measure can be material-oriented, result oriented, or process oriented. Under material-orientation he proposes that there must be semantic validity which relates the meaning constructed with the appropriateness, rules and examples for coders; sampling validity also comes under this description and should refer to the usual criteria for precision sampling (Mayring 2003, pp.111-115 Krippendorff (2004, pp.214-216, 318-338).

Under Result-oriented, Krippendorff (1983:2004) proposes correlative validity which matches external criteria such as independent identical tests, or methods such as experimentation; predictive validity is also under this section and refers to

¹² Both Krippendorff and Neuendorf have extensive discussions on Intercoder reliability along with Lacy and Riffe, 1996; Lombard, Snyder-Duch, and Bracken (2002) and Lombard, Snyder-Duch, and Bracken (2003). This study will be using this body of work extensively with reference to content analysis in general as well as reliability/validity issues. Strijbos et al(2006) provide an excellent example of developing procedures and frameworks for intercoder reliability.

the ability of material to be used in forecasting or developing predictive frameworks.

Construct validity is considered as the process orientated validity measures; this is considered in relation to successful application of similar constructs, theoretical frameworks, models or representative schema.

Reliability, Krippendorff (2004) contends, is upheld by three distinct elements: stability, accuracy and reproducibility. Stability means that results are replicated by the renewed use of the same methodology produces the same result on the same text (ibid.). Reproducibility measures the extent to which the analysis can achieve the same results under different conditions, such as change of coders. Here we refer back to our discussion on inter-coder reliability. Accuracy, contingent on stability and reproducibility, denotes how far the analysis can be taken to meet functional standards and thus be considered representative (Krippendorff, 2004, pp.214-216, 318-338).

4.3.10 Coding In Content Analysis

Content analysis in its most basic form is a coding operation (Neuendorf, cf. Babbie 2001). Though this entails the transformation of data in a standardised form which is common to most methodologies, content analysis specifically converts raw textual data or media into a form that can be interrogated for meaning. The mechanism for this is coding. As each item of text is given a value and put into a framework that can be interpreted by researchers and then loaded into a database. For this study, as an example, one could consider a coding scheme that basically counts the appearance of the words such as “sustainable” in CSR reports. This means that across all the reports counted, there will be a figure for the word “sustainable”. However, this raises some important questions about coding such as the consideration of researcher judgment and the use and understanding of coding commonly known as validity. To put simply, validity is the assuring that one removes any researcher induced biases when counting words and the meanings of those words are understood as the same. Nuendorff (2004) discusses the methods and processes for preventing researcher bias and differences in meaning form polluting any data gathering but for the purpose of this study those concerns are surmounted by the use of automation which removes the initial researcher biases involved in data collection.¹³

¹³ Details and discussion of the effects of coding, the use of matrices, validity, intercoder reliability and standard coding traditions can be found in Babbie (2001), Kohlbacher (2005), Ryan And Bernard(2001). Discussion will also include the two major works influencing this discussion which are Krippendorff (1980,2004) and Neuendorf(2004).

4.3.11 Data Mining, Machine Learning and Content Analyses

This study used Machine Learning and Data Mining to carry out the majority of the quantities analysis. The advances in computational power and developments in the field of artificial intelligence have meant that new tools are now available for researchers to deploy when involved in textual analysis.

Automation has several key advantages in addition to addressing reliability and validity issues discussed above. Firstly, the computational power allows large volumes of data to be handled by one researcher and thus enables larger datasets. Secondly, the ability to apply different statistical techniques can also enable the researcher to apply advanced statistical modelling and algorithms in ways that were not possible when content analysis theorists were formulating their methodologies. Thirdly, datasets themselves are increasingly available in electronic forms, such as Adobe Acrobat format and thus can be processed by software directly. Fifthly, the latest data mining platforms also allow predictive analysis on demand over large evolving datasets though this study limits itself to a fixed time frame.

4.3.12 Data mining and Machine Learning

Machine Learning is the use of computer modelling and analysis to both deduct and induct patterns from multiple sources of data. Machine learning studies computer algorithms to learning how data and information presents itself. Simon (1983) contends that “Learning denotes changes in the system that are adaptive in the sense that they enable the system to do the same task (or tasks drawn from a population of similar tasks) more effectively the next time.”

We might, for instance, be interested in learning to complete a task, or to make accurate predictions, or to behave intelligently. The learning that is being done is always based on some sort of observations or data. Thus machine learning is about learning to do better in the future based on what was experienced in the past.

The emphasis of machine learning is on automatic methods. In other words, the goal is to devise learning algorithms that do the learning automatically without human intervention or assistance. The machine learning paradigm can be viewed as “programming by example” (ibid.). Often we have a specific task in mind, such as spam filtering. But rather than program the computer to solve the task directly, in machine learning, we seek methods by which the computer will come up with its own program based on examples that we provide.

Data Mining is becoming a popular tool to use amongst researchers and analysts as the availability of processor power becomes widely available to levels previously unimaginable. This is due to three things: the increase in processor power according to Moor's law (Schaller, R. 1996); the networking of servers across the world to create a digital network known as the cloud; and most importantly the ability to network these processors in parallel to maximise the calculations they can do.

The processor power on hand, allied with the statistical techniques allows us to process datasets that are not only large but could be from various different sources. Researchers can also implement data crawls that seek out data to analyse from various locations.

Hand, Mannila and Smyth (2001) define the term data mining as: Data mining is the analysis of (often large) observational datasets to find unsuspected relationships and to summarize the data in novel ways that are both understandable and useful to the data owner. Big Data on its own is just data. Data mining enables us to bring a deeper understanding to it.

Feldman and Sanger (2007) argue that text mining can be broadly defined as a knowledge-intensive process in which a user interacts with a document collection over time by using a suite of analysis tools (see figure 4.1). In a manner analogous to data mining, text mining seeks to extract useful information from data sources through the identification and exploration of interesting patterns. In the case of text mining, however, the data sources are document collections, and interesting patterns are found not among formalized database records but in the unstructured textual data in the documents in these collections.

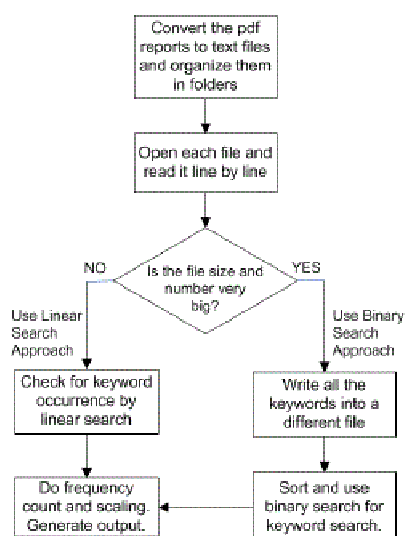


Figure 4.2: An example text-mining process visualised (Modapothala et al 2010)

The idea of visual data exploration, visualization is, according to Keim (2002), into present the data in some visual form, allowing the human to get insight into the data, draw conclusions, and directly interact with the data. The development of visualization techniques in the last decade has made it possible to widen the visualization of low-dimensional data, e.g. making histograms of yearly attributes, to create sophisticated visualizations of high-dimensional text data.

Open source data mining tools include the Weka Suite, that uses machine learning algorithms for data mining with clustering and classification techniques along with extensions like KEA for keyword extraction (Meyer et al 2008). One of the most popular suites is Rapid Miner which, though still open source, is now a fully licensed software programme. It allows for knowledge discovery and data mining, with natural language processing and statistical extensions that also allow it to import WEKA and R based code. Rapid Miner also lets users create visualisations (Meyer et al, 2008) that link directly into web technologies such as SQL and XML which can provide a very flexible way of understanding data.

This study deploys Rapid Miner's learning algorithms. A learning algorithm forms concept descriptions from example data. Concept descriptions are often referred to as the knowledge or model that the learning algorithm has induced from the data. Knowledge may be represented differently from one algorithm to another. For example, a decision tree will present different probabilistic summaries than using Naive Bayes (Hall, 1999).

This thesis uses two machine learning algorithms to extract probabilistic summaries for two different purposes – Naïve Bayes gives us the probability of term occurrence in the CSR reports we have analysed and Association Rules give use the probability of terms occurring within the orbit of other terms.

4.3.13 Naive Bayes

One of the most common algorithms employed by machine learning software is the Naïve Bayes algorithm. Though this can take several notational forms, Naïve Bayes essentially treats every single aspect of every dataset as independent. For example if a car is blue , has four wheel drive and is a four seater, then a Naive Bayes classifier used by the software will treat each of those features as independent. This would mean when running the algorithm then blue, four wheel drive and four seats would contribute independently to the classification of a "car".

Naïve Bayes lends itself to use as an analytical tool for this study because it allows efficient analysis of large amounts of text which aligns with the number of reports that are going to be scanned, assumes the independence of variables which is important considering that the multiple reports from multiple sources would make

dependency problematic when understanding the data and can be carried out without a pre-existing set of prior probabilities to apply to the text which are not available for this sort of dataset.

One of the important considerations for any study is the type of data that is available which informs the use of Naïve Bayes as an instrument. In this case we are exclusively dealing with text data from multiple reports. Not only are we processing multiple reports but the sizes of these reports vary and thus the amount of text that is available for processing is quite large. The implication is that the computational power applied has to be efficiently used and the nature of the Naive Bayes algorithm tends to achieve very fast processing through large amounts of data because of the way it treats variables as independent as opposed to trying to find statistical dependencies within the dataset. Practically this is the difference between using a supercomputer and using a commercially available desktop computer. Naïve Bayes makes large scale data processing possible for this study.

However the use of Naïve Bayes is not only appropriate because it is less resource intensive, it is also statistically useful because each search term is treated as an independent variable. The role of the instrument is to determine how many times a term occurs and what the probability is of that term occurring within the dataset for the year. It is then the role of the researcher to place the search term in the appropriate category and deduce which sector, company or other factors show a rise in probability.

One must also take into consideration that there is no extant data that determines what the prior probabilities should be within the dataset used for this study and this necessitates the use of an unsupervised machine learning method which allows the algorithm to determine them. Machine learning algorithms can operate in two ways: one is to carry out an analysis compared to existing set of probabilities either learnt from a sample set of data or one provided from another source which is called supervised; the second is the use of algorithms to deduce outcomes from the raw data without training which is known as unsupervised. In this case the sheer volume of data and the multiple sources mean that an unsupervised use of Naïve Bayes is the more efficient way of determining the presence of these words with the added benefit of removing intercoder errors that a supervised set of data would risk.

Here we can begin to understand the basics of Naïve Bayes as an algorithm and how it works. The Naive Bayes algorithm employs a simplified version of Bayes formula to decide which class a novel instance belongs to. The posterior probability of each class is calculated, given the feature values present in the instance; the instance is assigned the class with the highest probability.

$$p(C_i | v_1, v_2, \dots, v_n) = \frac{p(C_i) \prod_{j=1}^n p(v_j | C_i)}{p(v_1, v_2, \dots, v_n)}$$

Equation 4.1 Naive Bayes Equation - Source Hall(1990)

Equation 3.1 shows the naive Bayes formula, which makes the assumption that feature values are statistically independent within each class. The left side of Equation 3.1 is the posterior probability of class C_i given the feature values, $\langle v_1, v_2, \dots, v_n \rangle$, observed in the instance to be classified. The denominator of the right side of the equation is often omitted because it is a constant which is easily computed if one requires that the posterior probabilities of the classes sum to one (Hall 1990).

Learning with the Naive Bayes classifier is straightforward and involves simply estimating the probabilities in the right side of Equation 3.1 from the training instances. The result is a probabilistic summary for each of the possible classes (further detail on the formulations is available in Appendix IV).

This method has been tested extensively by A Shahi, B Issac, JR Modapothala (2012)¹⁴ to mine CSR reports, and tested for reliability and efficacy compared to other models by Sahi et al , (2012, and Shahi et al (2011). Testing by Shahi et al (2012) using various machine learning tools has contributed greatly to the validity of this method.

4.3.14 Association Rules

Association rules are a common definition for rules of behaviour displayed by data when grouped together. Association rules can be used to detect relationships or associations between specific values of categorical variables in large datasets. This is a common task in many data mining projects as well as in the data mining subcategory text mining. These powerful exploratory techniques have a wide range of applications in many areas of business practice and also research - from the analysis of consumer preferences or human resource management, to the history of language.

These techniques enable analysts and researchers to uncover hidden patterns in large datasets, such as "customers who order product A often also order product B or C" or "employees who said positive things about initiative X also frequently

¹⁴ Amir Mohammad Shahi, Biju Issac, Jashua Rajesh Modapothala (2012) have a series of papers exploring the development of supervised and unsupervised learning around CSR. They used a slightly different notation from Hall (1990) in their formula and are using CSR reports a training corpus but their work validates the use of Naive Bayes

complain about issue Y but are happy with issue Z." The implementation of the so-called a-priori algorithm (see Agrawal, Imielinski, and Swami, 1993; Agrawal and Srikant, 1994; Pei, Han and Lakshmanan, 2001; see also Witten and Frank, 2000) allows us to process rapidly huge datasets for such associations, based on predefined "threshold" values for detection which basic levels of repeat occurrence of a term that a count has to cross to be considered.

Association rules can also address unique data mining problems such as individual events in apparently separate datasets that can combine to predict behaviour. For example, in the CSR data we are collating data in separate CSR reports. Let us suppose that each report has a certain word that appears within the sentence. Depending on the content of that report sentence this word may appear with a seemingly random collection of other words. However, given the size of our overall dataset what we can begin to do is see if that word appears within a similar collection of other words and how strong that probability is. For our study we used FP-Growth. The FP-Growth Algorithm is a method of detecting frequent patterns in large databases (Akbar et al 2008). FP-Growth compresses the input database creating a probability tree to represent frequent items. It then divides the compressed database into a set of conditional databases, each one associated with one frequent pattern (ibid.). Finally, each such database is mined separately. This enables FP-Growth to reduce the processor effort involved in mining large datasets by taking short patterns recursively and then concatenating them in the long frequent patterns (ibid.).

4.3.15 N-Gramming

An N-gram analysis provides a probabilistically model for predicting the next word item in a sequence. This technique uses Natural Language Programming to detect patterns in language and allow the sequencing of N-pairs according the number one specifies at N. It has its roots in gene sequence analysis (Pederson and Bannerjee, 2003). The study will deploy N-grams to determine word pairs or word triplets in that can communicate linguistic themes. By using our framework of proxies described later in the chapter, we can begin to develop a narrative schema using the probability of word patterns occurring and the nature of the sequence. Therefore a word such as "corporate" appearing with "social" and "responsibility" would indicate the concept of CSR. This technique is very successful when deployed in conjunction with Naïve Bayes in web filters and database detection software which can eliminate spam emails or prevent robotic intrusion on secure websites (ibid.).

4.3.16 Overview

In this section we have developed a framework to prove there are two logics that are present in CSR – the "Business Case" logic and the "Philanthropic" logic. There has been a shift in the logics from the year 2000 to the year 2010. This shift in logics can be identified in the CSR reports these organisations generate and that can be achieved via deployment of text mining and data mining software. We have described and understood critical realism as a research philosophy, explored the power of quantitative analysis as a research tool and analysed the merits of content analysis. We have also detailed the nature of data mining and machine learning, understanding the process and theory behind some of the algorithmic and probabilistic features we will deploy such as Naïve Bayes, association rules and n-gramming.

4.4 Research Deployment

In this section the study explains the processes and procedures used to carry out the research. The aim of this section is to provide structure so that the process is replicable.

4.4.1 The Quantitative Study

The weight of this study is based on the quantitative analysis as it has formed main body of data analysis and provides the study with its main findings. Therefore is it important to understand what the quantitative analysis does and what it does not. The text mining carried out by the Rapid Miner software provided us with a large corpus of words with which we conducted three main procedures: mining or pure word counts; process word counts through Naïve Bayes; and conducting an association rule based analysis on the word counts.

The pure word counts are simple enough to understand, in that CSR reports were broken down to their words and each word was counted. The software itself excluded stop words, or common conjunctions and phrases such as “it” or “and”. It also conducted a process of stemming – which is reducing words to their linguistic stems to allow different derivations of the same word to be counted. What this word count did not do was divine any meaning to the words themselves.

When conducting the Naïve Bayes analysis, the software also took into account term occurrence and compared it to the overall sample size, thus it was taking into account the whole number of CSR reports while it conducted its probabilistic analysis. The Naïve Bayes algorithm was not used to either donate position or thematic discourse as this is not what the instrument is for, this is part our analysis.

Lastly, the use of Association rules such as Apriori and FP-growth did involve a positional analysis of words and determined a probability of term occurrence according to how prominent the word was and also took into account its position in the whole sample set. However, again it is important to emphasise that these calculations did not determine meanings from the text, but this was for the researcher to impart.

4.4.2 Sample size

This study selected the firms for the FTSE 350 index of leading companies in the UK. This allowed us to have a large sample that included companies that may have drifted out of the top 100 and also gave as a wider base on which to base our observations.

Companies that were in the index from 2000 to 2010 had to be the same basic entity, with no takeover or mergers between corporations before 2010, name changes were acceptable but dropping from the index was not. The study refrained from using the FTSE4good index which has been used by Slager et al (2012), and others, because that index is already based on CSR and is self-selecting to some degree. Funds and trusts were also removed, as were entities consider UK subsidiaries.

Table: Sampling Breakdown Of Candidate Companies

	Number
Initial Sample	350
Loss due to criteria	169
Trusts and Funds	6
FTSE 350 Sample	175
Stand Alone Reports by 2010	84

Table 4:1 Sampling Breakdown

As is evident both the overall sample size of 175 FTSE 350 survivors and the 84 organisations that produce CSR reports by the end of 2010 exceeds any thresholds of validity required to be considered a fair representation of the population.

4.4.3 Data Processing

Data was acquired via download from the corporate website of the company named or was acquired through registry services like CorporateRegister.org. All data was in Adobe Acrobat format with downloads on to the researcher's machine organised in folder by company and by year.

There were specific processes that needed to be conducted before proceeding with data interrogation Rapid Miner software. Rapid Miner is able to deconstruct PDF format files and process them. However, in some cases Rapid Miner has difficulty with graphics intense files. Several test processes were run to ensure that PDF files from the sample were acceptable to Rapid Miner.

Aside from these test runs, no alteration or processing was allowed to the files. They were ready for use with Rapid Miner as they were downloaded from the website.

4.4.4 Test Processing and Procedures

The study used processes and coding contained within Rapid Miner to carry out the research. There were no external coding algorithms or processes used. Thus Association rules used, the Naïve Bayes algorithm, the FP-Growth algorithm were Rapid Miner's own operators and setup according to Rapid Miner's specifications (see Appendix C for coding and examples).

It is important to note that Association Rules and Naïve Bayes allowed for unstructured learning of classification, this means that the algorithms produced term occurrences and were not instructed to look to specific data. Thus when given a file the software would process all of the words in the file rather than locating any words from a specific table. The result were then tabulated and searched manually according to our framework which is discussed later in this chapter.

4.4.5 Pilot Study and Verification

A small pilot study was carried out to verify the results of the data processing. This was done for two reasons: the verification of software generated results and the check basic procedures. For the pilot study a sample of 5 CSR reports were downloaded from HSBC's corporate website and then processed through Rapid Miner. These were compared to manual word counts done on three phrases by two different individuals. Each manual word count was repeated three times and matched to the Rapid Miner results. The full results are in Appendix IV but we found statistically insignificant variance between the manual counts and the software word counts. We also found as the foundation of the study is the word count and all other processing done by the software predicates the counting of words, we can be confident that the software was performing to the best of our knowledge. It is to be noted that functions such as the more advanced association rules and Naïve Bayes can only be tested via software and are thus reliant on the word count accuracy.

4.4.6 Overview

In this section we have established that the study will be carried out under the Critical Realist paradigm. That allows us to account for not only the actual observed reality of the data but also the perceived social conditions that would be enable us to interpret and understand what is happening.

As this study is concerned with the appearance of words and phrases that indicate a social phenomenon that is studied over time, the methodology employed must be robust enough to account for the length of time to be studied and be able to

differentiate any themes that arise from the words encountered. It achieves this by using mixed methods that give us the solidity of quantitative data collection in the form of text mining and nuance of qualitative analysis via interviews.

We have established that the study will deploy text mining and data mining of 180 firms' CSR reporting from the period 2000 to 2010. This will be done by process downloaded PDF files through Rapid Miner software that will automate the mining and analysis, producing word counts and applying algorithms where appropriate. This will be the bulk of the study and analysis which will be supported by the interview data in order to provide additional insight to the main contention in the data.

This section, however, has not indicated how the theoretical framework of Institutional Theory will be applied and which words are going to be used to identify the themes present in the data. These topics are discussed in the following section on frameworks.

4.5 Constructing a Possible Framework

The study requires a development of proxies that can identify the logics presented in our model (Thornton, Ocasio and Lounsbury's (2012) work on institutional orders and (see Table 3.1) and their model for cultural emergence (see figures 3.2). It is suggested that the study derive a set of proxies using pre-existing coding by Dahsrud (2008) and Pedersen (2008) which has already identified keywords that signify CSR concepts.

4.5.1 Identifying Proxies

As we have established a firm relationship the scripts for action (Friedland and Alford, 1991) and artefacts like CSR reports which are a product of that interaction of logics. Therefore the content of the CSR itself reports reflects the ideas led to its creation. This opens the way for us to consider the language as a guide to the logics existed within the organisation producing that report.

This approach, which looks for proxies for institutional logics, has been used extensively by Thornton (1999), Thornton and Ocasio (2008) and Zilber (2002) to demonstrate the embedded nature of institutional logics. More importantly, Tamar Zilber has also used this method to identify the changing logics within an organisation in her seminal study of Rape Crisis Centres in Israel. Zilber demonstrated that at foundation the rationale for developing these centres was from one set of norms. As time passed the norms changed not only due to the external environment but also from internal pressures from the actors working there which meant that rationale used by actors as the centres developed was different from the sets of norms applied when they began (ibid.).

Zilber (2006) also demonstrates that different actors in the same field can use very different logics within the field. For example, in her study of the Israeli technology environment, she used an analysis of employment specification to determine the norms of the organisation and the norms of potential recruits that they were trying to attract.

Further to this Thornton et al (2012) extensively argue that agents are constantly creating and adding to the field by interpreting the norms around them. This has two effects, one is the focus attention on problems that need to be solved and thus bringing the cognitive resources, but also giving form to the embedded norms around them (ibid:90). The second is to evolve field level logics (ibid:151) thus developing and changing the understanding amongst agents, which then informs all parts of the institution by influencing both the field and the wider logics of the

organisation. It is also worth noting that it also changes how the agent deploys further cognitive resources (ibid.).¹⁵

In order to identify which logics are operating within these organisations we must, therefore, find suitable words or proxies that indicate them. These proxies should be traceable through the processes involved in sense-making and survive any major changes of context in order to keep their meaning.

The advantage of using the two logics we have defined as “Business Case” and “Philanthropy” is that both come with terms and language that is very specific to their understanding. The most obvious example of this is the use of standards such as GRI as an indication of performance or “carbon” as an item that needs to be counted.

Report Application Level		C	C+	B	B+	A	A+
Standard Disclosures	Profile Disclosures	Report on: 1.1 2.1 - 2.10 3.1 - 3.8, 3.10 - 3.12 4.1 - 4.4, 4.14 - 4.15	Report Externally Assured	Report on all criteria listed for Level C plus: 1.2 3.9, 3.13 4.5 - 4.13, 4.16 - 4.17	Report Externally Assured	Same as requirement for Level B	
	Disclosures on Management Approach	Not Required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	Performance Indicators & Sector Supplement Performance Indicators	Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**		Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***		Respond on each core and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	
							Report Externally Assured

* Sector supplement in final version
 ** Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines
 *** Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines

Figure 4.3: An example of the recommended GRI reporting process - source (GRI 2011)

<https://www.globalreporting.org/resourcelibrary/g3.1-guidelines-incl-technical-protocol.pdf>

As demonstrated in the figure above, if an organisation is going to use the GRI framework in order to measure its performance and report it. Then the presence of “GRI” based language or the word itself is an indication of a highly involved

¹⁵ There is extensive discussion about this via Lounsbury and Crumley (2007), Gumpfort 2000, Lawrence and Suddaby 2006 within Institutional theory, as well as a very large corpus around Karl Wicck’s extensive work. Thornton et al (2012) do reference much of Wicck’s work as do others. Readers can pursue this matter further through those avenues.

organisational process. All the stages indicated require that the firm goes through extensive acts of gathering data, measuring and interpreting in order to produce a content that meets the GRI criteria.

Thus the mere presence of “GRI” could be considered evidence of “cultural emergence” (Thornton et al 2012 p. 151) where actors have been both influenced by the “Business Case” logic, the theoretical framework of GRI itself, collaborated and interacted with each other and then created a GRI based CSR report. This then informs their understanding of CSR as being something that is measured is related to the “Business Case” and therefore CSR to these actors begins to form as a concept based around performance or “Business Case”.

Therefore, in order to be able to track and detect the informing logic this study has developed a scheme of proxies that indicate one logic or the other, using work by Dahlsrud (2008) and by Ans Van Kolk whose work explores reporting standards and voluntary disclosure.

Table: List of Proxies Adapted From Dahlsrud (2010), Pedersen (2008) and Van Kolk (2008)

Dominant Logic	Possbile Proxies	
Philanthropy	Governance	
	Voluntary	Ethics
	local activism	
	Code of Conduct	Community
	Social Entrepreneurship	
Business Case	Economic	Stakeholder
	Carbon related	Investment
	efficiency	finance
	Performance	shareholder
	KPI	FTSE4Good
	Carbon footprint	AA1000
	UN Global Compact	BITC
	GRI	Trading
	ISO	Offsets
	Dow Jones Sustainability	Cost reduction
	SA8000	sustainability

Table 4:2 List of Proxies

The table above demonstrates how each word could be linked to an underlying logic. For example the use of the word “Carbon” in any report is an indication of two or three phrases that stem directly from the sustainability debate (Wittneben et al, 2012), and as we have already discussed sustainability is linked to the business case logic.

Additionally the use of “carbon” also indicates the adoption of a carbon measuring regime , which can either be done as a result of explicit environmental legislations (Moon and Matter, 2006) , or as voluntary disclosure due to institutional norms (Kolk, 2008 see also Campbell 2006). In both cases the dominant logic is performance or business case.

If we take the example of “ethics” then this more directly connected to the need for social legitimacy or “doing good” (Suchman, 1996; Deegan and Blomquist,2006) , which comes from the philanthropic tradition (Moon and Matten, 2006).

Both examples demonstrate that it is possible to use the institutional logics perspective to identify logics and trace them through the organisation as the influence norm formation. They also demonstrate that it is possible for an artefact such as a CSR report to deliver evidence of this formation.

4.5.2 Overview

The chapter provides a detailed methodology on how to explore the key contentions of this study which are: there has been a thematic shift over time in how companies view CSR; there are two emergent logics that have developed over time in the form of “Philanthropic” and “Business Case” logics; and these logics can be identified within the artifacts that firms produce, namely the CSR reports, that are generated on a voluntary basis and displayed by the companies themselves.

Using the institutional logics perspective the study has developed a framework with which it can identify the appearance of these logics within the text of CSR reports. This was done by using existing work by CSR theorists to identify words that are linked to both logics, applying the theory developed by Thornton, Ocasio et al(2012) to these and thus providing a matrix with which we interpreted the results of the study.

The matrix was applied via the robust quantitative and qualitative processes described in order to deliver a longitudinal analysis of thematic trends and emergent logics. The study mined data from 2000 to 2010 from 175 companies in the FTSE 350 over that period of time. It applied relevant algorithms and techniques to find the associated with “Philanthropic” and “Business Case”. It conducted interviews with key agents within these originations to develop a more detailed understanding of what the trends may mean and how they were understood by the organisations themselves.

4.6 Qualitative Study

The role of the qualitative study in this thesis is to provide some context and nuance to the findings of the quantitative study. As with the quantitative study is important to understand what this section aims to do and what it does not. The qualitative work consists mainly of interviews with CSR agents in key positions for some of the sample companies or their service providers. These interviews will provide a response to and some direction to researchers on what the overall thematic movements are within the findings. Thus they will serve as a guide to deepening our understanding. The interviews will not, however, serve as the main body of analysis to the thematic trends found in the research. As is commonly accepted in social science (Bryman, 2012) the sole subject of an interview may not be in a position to offer an insight beyond the bounded rationality of their own context (Kahemenan and Tversky , 1983) and it would be impractical to gather the large qualitative dataset to generalise the findings of such a large sample set with so many different components to CSR reporting involved. Thus this study does not rely on the interviews to expound or define the greater shifts in meaning that maybe occurring across a sample of 175 companies.

4.6.1 Case Study Approach

There are various methods of operationalising qualitative data gathering, in this instance the case study approach was utilised (Bryman, 2012). Fitting with the nature of qualitative research there are various methods developed for the elicitation of material (Saunders et al 2007). Though most are based on the collation of interview data, how the interviews are used and interpreted can be as varied (Bryman and Bell, 2007). In the studies presented in the literature the use of Nvivo and other software tools allows researchers to collate and match similar opinion based around the key words or phrases relevant to the context.

However, case studies can also be used to elicit general understanding of what an actor or an actor or agent understands to be the reality present around them (Bryman, 2012). In this instance it is more useful to use the case study approach in this way.

The role of respondents in this study is to lend support to lend insight into the quantitative data and, as this study employs the critical realist approach, provide detail of some of the observed and extant trends in the data. This is a more robust approach than to rely solely on the interpretation of the respondent.

4.6.2 Candidates And Interview Methods

The candidates were key stakeholders in the process of creating CSR reports, thus the study consists of insights from agents within companies such as operations managers and executives, as well as CSR consultants and CSR practitioners who are heavily influential in the field. The aim was to develop many perspectives on the Quantitative findings that may indicate if some of the general observations struck a chord with the respondents (See Appendix D for details of candidates).

Interviews were conducted on an unstructured basis, but using the findings of the Quantitative study as a guide. Time was not limited but a recommendation was to keep the interview to an hour. This depended entirely on the subject. Interviews were recorded via digital media and transcribed at a later date.

Protecting against bias can be a major undertaking in qualitative interviews (Bryman and Bell, 2007). In that respect the researcher has to take precautions and be aware of the dangers of bringing their own cognitive frames into the interpretation of data (Saunders et al, 2007). In that respect the choice of unstructured interviews make this more difficult.

However, due to the nature of the quantitative research, this study believes that any researcher bias is contained and does not affect the study in a meaningful way. This is because the general trends and structure of reality is not determined by the qualitative data but by the quantitative data.

4.7 Conclusion

In this chapter we discussed our original research question was framed as: was there a change in the language used by companies over the period 2000-2010; did this change of language signify a change from one understanding of CSR to another? In this chapter we decided to operationalize those questions as follows: we used the development of two logics the "Business Case" logic and the "Philanthropic" logic in chapter 3 to frame our search within the CSR reports. Our research aim was to identify a shift in the logics from the year 2000 to the year 2010 and achieve this via the novel deployment of text mining and data mining software.

Therefore in this chapter we described our research philosophy, which underpins our interpretation of the universe, as critical realism and explained why it was inherently suited to the task at hand. We also discussed the merits of our methods and arrived at the insistence that quantitative analysis would best suit the nature of our research. We also discussed the nature of content analysis as a method in

detail as to be aware of its strengths and its problems, such as validity. The chapter then went on to explain the nature of Machine Learning and Data mining. It explained the nature of the various tools that were going to be used such as Naïve Bayes algorithms, N-gramming and association rules.

In the next section the study laid out the operational concerns of the experiment. We described what was done, how it was done and the problems we encountered. We also described the sample size and the way data was collected.

Finally, in the next section we developed the coding frameworks that we deployed in order to answer the research questions. We used the theoretical constructs in chapter 3 to develop a system of proxies that would identify what logics were being used and how they manifested in the reporting.

In the next chapter we will discuss the results. We will prove that there indeed has been a change in the way corporate understands CSR which, in turn, demonstrates a change in the language deployed. We will also discover some interesting things, such as the dominance of sustainability, the strange behaviour of the banking sector and the continued resilience of a social understanding of CSR. These will point to our conclusion in Chapter 5 that we are looking at the development of blended or evolved logic of CSR.

5 Results

5.1 Introduction

This chapter will have three sections: the quantitative analysis that identifies the operating logics, their movement and the narrative; and the qualitative section which will explore agent perspectives of these logics to provide context to the findings.

The Quantitative analysis will be divided into two sections. The first will demonstrate the establishment of CSR as a norm, and the rise of standalone CSR reporting. It will show how data mining and machine learning techniques demonstrated that there are two logics apparent within the reporting – “Philanthropic” and “Business Case”. These were discovered using text mining, and confirmed using association rules and Naive Bayes algorithms. This use of machine learning demonstrates that the “Business Case” logic is rising, and the “Philanthropic” logic has become subdued in relative terms. This indicates a change in sensemaking within the corporations of what they consider to be CSR.

This will also demonstrate that the data does not show one logic prevailing over the other. Indeed, what emerges is the developments of a complex formation of a logic that takes elements of both and begins create something quite new. There is no replacement of one for the other. Firms display use of terms that indicate “Business Case” in the same reports as those that indicate “Philanthropy”.

In the Second part of the Quantitative analysis will focus on demonstrating the narrative structures and meanings that are embedded in some of the language by using FP-growth and the text mining tool called N-graming. By demonstrating the probabilities of phrases occurring together also prove the presence of two logics and the prominence of the “Business Case” logic in the reporting.

Both sets of analysis will conclude that: there has been a shift in CSR logic from 2000 to 2010; that this logic has centred weighted the understanding of CSR in favour of the Business Case logic; that this is mainly focused around sustainability and carbon; that though the “Philanthropy” logic is less prominent it still has a present; and there could be an indication of a complex process where logics mutate rather than a case of the “Business Case” replacing the idea of “Philanthropy”.

The final part of the chapter focuses on the qualitative work carried out in the form of case studies. The aim of this section is to suggest underlying motivations and some of the factors that could account for the results displayed in the quantitative study. The evidence here supports the complex norm formation demonstrated by

the data mining results. Respondents show that there evidence of a new, morphed, logic emerging within CSR shares elements of the “Business Case” and elements of the “Philanthropic”. It also demonstrates that there could be different underlying logics operating at the individual or against level that account for this, whether these be blended logic or even elements of logic hijacking.

5.2 Quantitative Study

5.2.1 The Institutionalisation of CSR

The first finding of this study is that corporate social responsibility reporting has become institutionalised. This fact gives us an opportunity to consider the historical relevance of exogenous pressures on the FTSE 350 and how they may have impacted on the reporting itself. It is also shared further light on the imperatives that may have led to managers within these corporations to institute CSR reporting.

Adoption of CSR reporting of the FTSE 350 over the last decade shows that, from sample size of 175 companies in the FTSE350, up to 68.6% take-up of CSR reporting by 2007. By 2010 there is an 82% adoption of CR reporting. This raises several possibilities: there external events that have forced firms to consider their CSR report; these events had a direct impact on managers; these could be changes in the external social environment, external corporate environment, or legislative in nature.

Table: The General Trends of CSR Reporting From 2000 - 2010

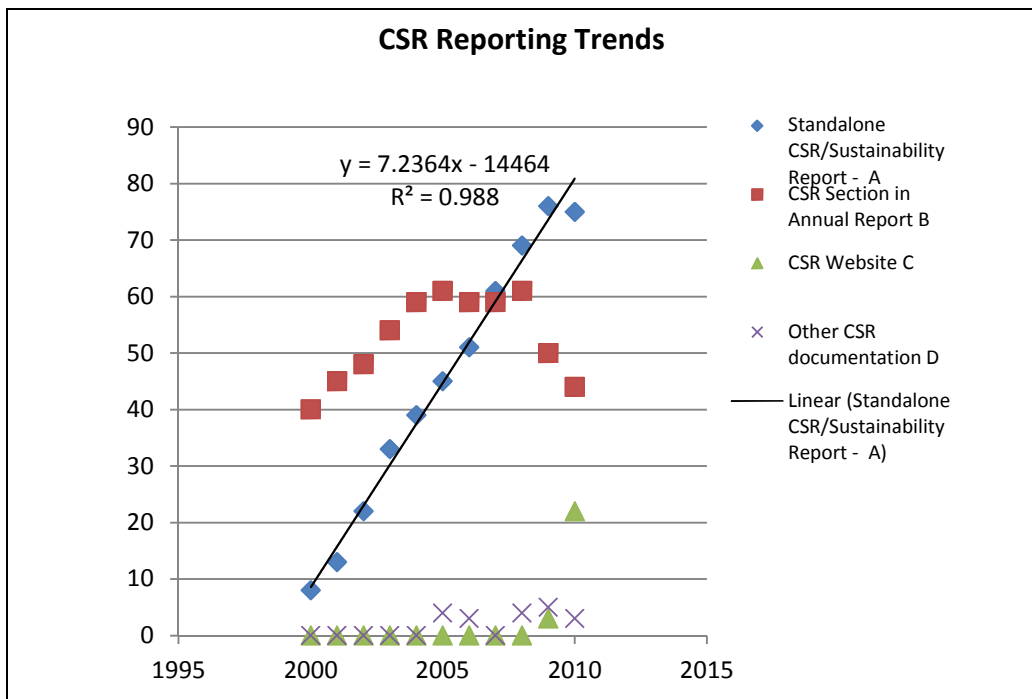


Table 5:1 The General Trends of CSR

The trend line demonstrates adoption of stand-alone CSR reporting, which is voluntary, is a continuing process and will indicate eventual institutionalisation. This process is important because it demonstrates the voluntary nature of

reporting, and thus provides evidence that is not influenced by fiduciary requirements the way an annual report is. It also indicates that the corporate are willingly producing these outputs and thus are willing to demonstrate their CSR to the rest of society.

All these trends also serve to confirm the scholarship from Van Kolk (2008), Al Hamadeen (2007) and Barker Meyer (2012) that there are concerted efforts at CSR. They also confirm Slager et al (2012)'s work on institutionalisation. All of these provide the study with a solid foundation with which to proceed into a discussion of institutionalisation and the logics contained within these reports.

Table: Word Counts 2000-2010 (B - Business Case Logic and P=Philanthropic Logic)

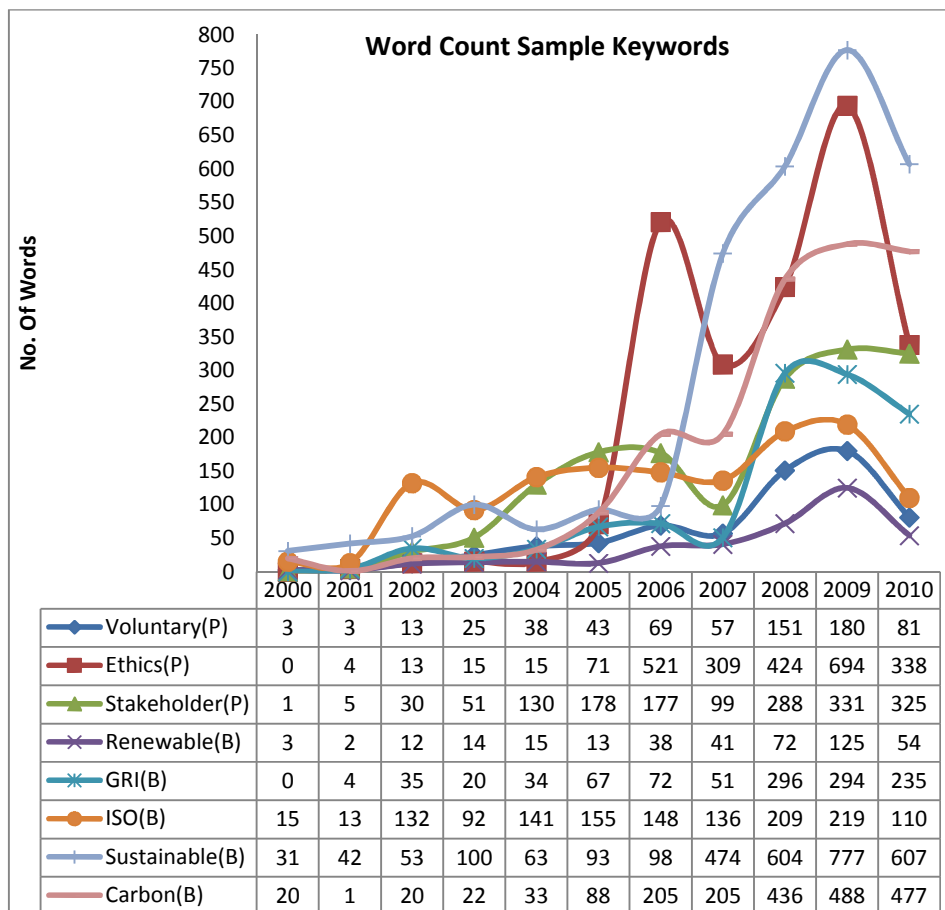


Table 5:2 Word Counts 2000-2010

5.2.2 Identifying Logics through Text Mining and Association Rules

The study then conducted a basic text mining process compiling a list of all words used and their popularity (see Appendix A more data). This was then reduced to

important words that clearly indicate the presence of either “Business Case” logic or “Philanthropic” logic.

The increasing number of reports generated sees most categories rise when it comes to simple word counts created by Rapid Miner. However, there is definitely a cumulative rise in the use of Sustainable and Carbon that comfortably outperform the use of any other keyword. We also see rises in the use of “Stakeholder” and a rise in references to the “GRI” framework which indicates increasing use of the metric.

Words associated with the “Philanthropy” logic do increase but at a markedly lower rate than “Business Case” logic ones. Thus we have a relatively gentle increase in the use of the word “voluntary”, with “stakeholder” showing the largest increase in usage over the period. However, we know stakeholder is quite ambiguous in this respect and the close correlation with “Carbon” and “GRI” could be an example of mirroring in some of the reports.

Taken at first brush, this result seems to confirm that “Business Case” logic is replacing “Philanthropic” logic over the long, but there are a few complexities that must be accounted for that this instrument may not fully explain.

The strong showing of GRI would indicate a rise in the use of performance metrics. This would be heavily supported by the rise of carbon. However, if one looks at “ISO” which refers to ISO14400 the trend is not similar. Therefore, this weakens an outright claim that performance metrics are institutionalising.

The appearance of “ethics” is also interesting and problematic. Ethics is a major indicator of the “Philanthropic” logic. As demonstrated in the curve above, there is both a rise and a steep decline in the usage of the word. Indeed ethics stands out in its erratic behaviours and cannot be used to determine how the logic is embedding. It is worth remembering that this is the raw word count, thus the sample size mined increases every year. This means the results could be affected by the disparity in counts.

Therefore, this result can only say the following things: the increase in CSR reporting is confirmed; indicators of both logics are present; there is a shift in logics taking place; this shift may be towards the “Business Case” logic, however the erratic behaviour of some keywords means we cannot determine this fully.

Table : FP-Growth Analysis (B= Business Case Logic P=Philanthropic)

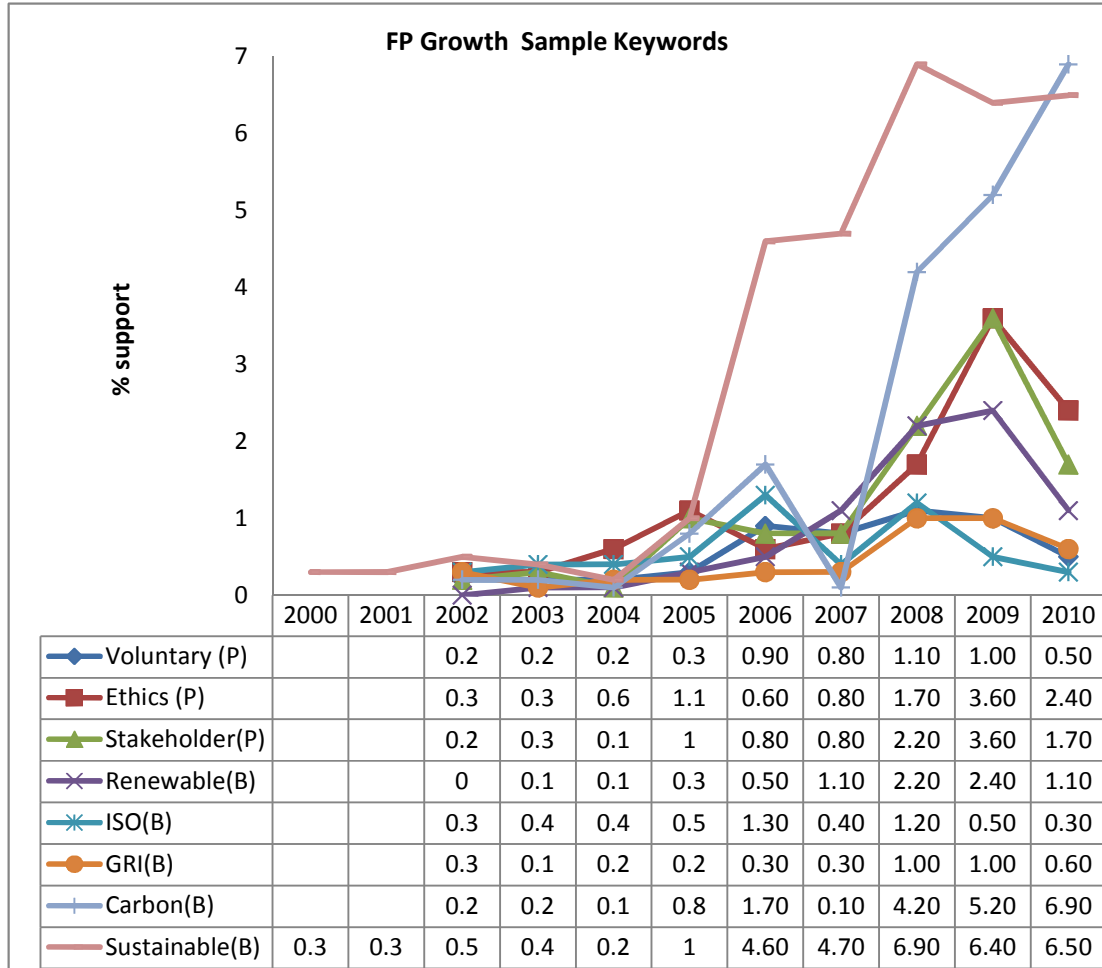


Table 5:3 : FP-Growth Analysis

The second instrument used is applying Association Rules on the dataset presented, which confirms the general findings of the text mining: that we have a shift towards “Business Case” logics. In order to test the confidence of our first instrument and also account for some of the sample size disparities the study turned to Machine Learning and applied association rule mining, to determine the probability of term occurrence in the sample set.

This means that software used the text provided to determine the probability of these words appearing within the year sample – not over whole sample set. As discussed in the Methods Chapter, the idea would be that if one was to pick a CSR report in a given year at random there would a certain percentage of probability that this report would contain the word in question.

The results confirm that the use of “Business Case” based logic has increased over the period of the study. The strongest probabilities are those of words such as “carbon” and “Sustainable” which are clear indicators of this logic. By 2010 they are almost double the probability of the nearest term 6.90% and 6.50% versus 2.4% respectively.

There also two noticeable facts about both: the first is that they continue to strengthen when associated terms such as “Renewable” weaken, and both gain momentum after 2007 which was the height of the financial crisis. This is surprising considering, intuitively, the financial crisis was an ethical one, yet the use of ethics does not sustain an increase in usage and begins to collapse.

All other terms, undergo a flattening out or a decline in probabilities, which could indicate that the usage is diminishing and also that the reporting is shifting more determinedly towards an environmental agenda. The latter is interesting simply because the actual standards used such as GRI and ISO do not match the acceleration of carbon and sustainable.

Indeed, one would have expected the rise of GRI and ISO, as the demand for reporting and metrics seems to one of the major implications of work by Van Kolk (2008), Al Hamadeen (2007) and others. Given that Al Hamadeen’s sample size was only five years, and Van Kolk was more concerned about the role of accountants and certifiers, this may not mean that their findings correlate. However, it is a surprise that a rampant use of carbon and sustainable is not matched by an increase in GRI.

That said, it could be an indication that corporate are using different mechanisms for counting and measuring. Or certifiers have their own metrics that are employed when that agency is selected. One does see evidence of CoTecna, Accenture, Deloitte, SGS and other professional service firms in the main keywords lists (see Appendix A).

The use of “Stakeholder” is also quite counterintuitive. There has been a steady rise in the use of “Stakeholder” across all sectors, especially in CSR reporting and is seen as one of the foundational aspects of CSR theory. Yet, in these figures and the ones in Figure 4.2 we see a lack of prominence especially in the earlier part of the decade where the prevalence of stakeholder approaches in the theoretical side of CSR was very high (Dalhsrud, 2008; De Bakke 2008).

It is important to note that we are not shifting away from words such as “ethics” and “stakeholder”. These are still prominent and this indicates that what we are seeing is weighting towards “Business Case” logic rather than a total replacement of set of idea with another. Indeed, “ethics” is still the third most probable word at

2.4% by the end of the decade with “stakeholder” at 1.7%. The only weak showing of the “Philanthropic” logic is the use of “voluntary” which does not perform strongly throughout the decade, regardless of the increase in sample size.

This instrument, therefore, confirms that there has been a shift in logics to “Business Case”. Keywords “Carbon” and “sustainable” have consistently increased their presence over the decade. However “Philanthropy” has not been replaced and remains a factor throughout the decade. The use of standards remains ambiguous though has increased. Finally, the 2008 financial crisis seems to have had a subdued long term effect on the language of CSR over time.

5.2.3 Using Naïve Bayes to confirm findings

In order to confirm some of the findings in the use of text mining and the use of the FP-Growth algorithm the study has also deployed the Naïve Bayes algorithm in order to judge the relative probability of usage across the whole dataset. This has also demonstrated that the “Business Case” logic has come in to prominence and reporting has shifted towards it. Before we analyse the Naïve Bayes results is that though we have discussed the way Naïve Bayes functions in the methods chapter it is important to understand how it is being used in this instance. The frequency counts and the use of FP-Growth above gave us a clear indication that words indicating “Business Case” logic are in the ascendancy; there are several issues with relying on term occurrence of single words. Firstly the number of reports increases over time thus is accompanied by an increase in those words. Secondly, the number of words used in one report may outweigh the occurrence in another. The use of the Naïve Bayes algorithm proves to be especially powerful in this regard as it can account for the increase in the volume of words and sudden increases in report length by aggregating the probability over the entire dataset. This means that though sudden increases in the length of a report will have an effect, this is controlled by the algorithm and ameliorated within the wider calculation of confidence levels. It is important to note at this point that as the volume of data increases over time the probability of a word occurring in absolute terms increases but it produces a relative probability that it learns from the total dataset.¹⁶

¹⁶ A note on the output displayed here. The software used conducts live analysis and displays the curves when requested, as a result it has not been possible to create a black and white or better labelled graph for these outputs.

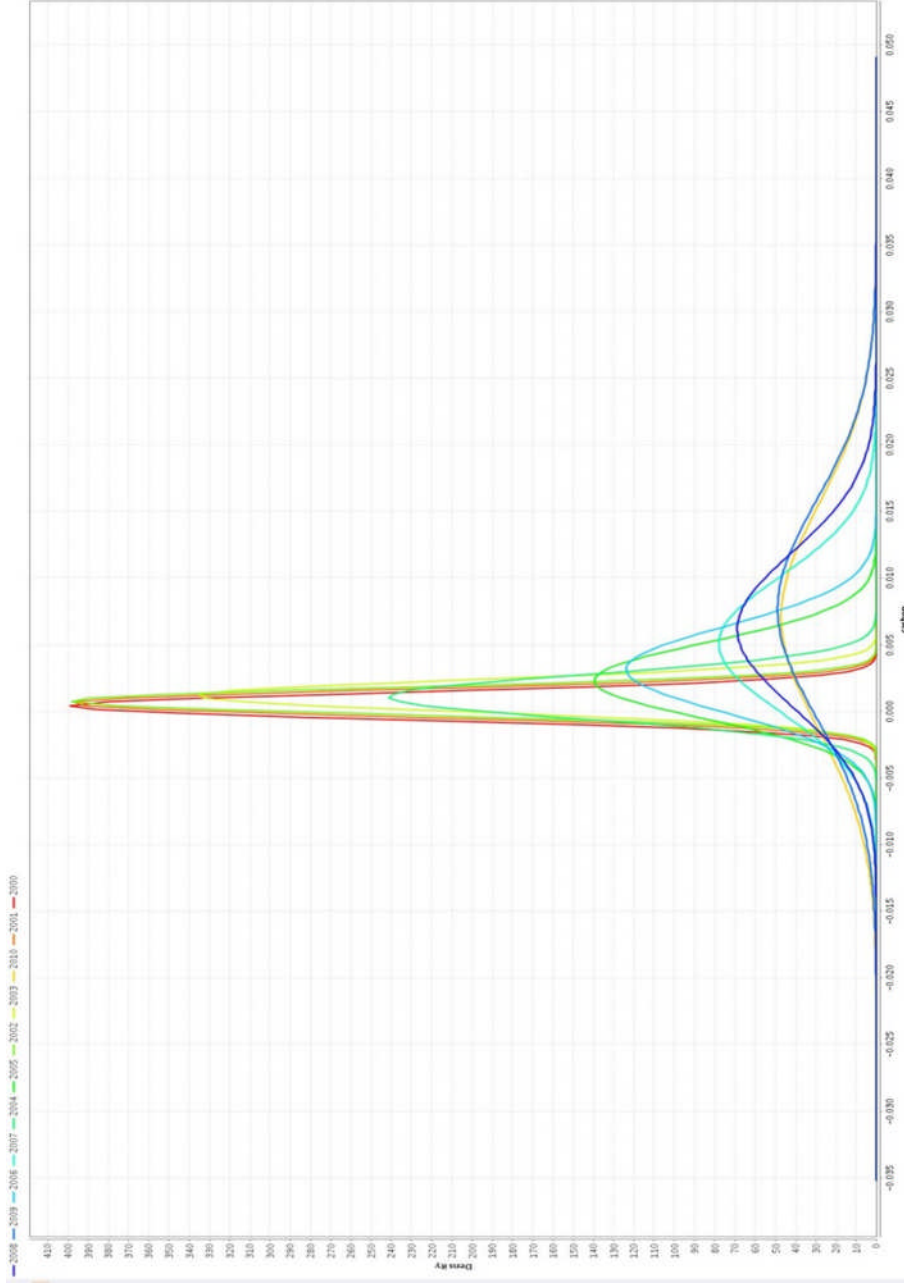


Figure 5.1: Probability of word occurrence : “carbon”

This means that if the probability is static for every year, then the chance of finding that word in the document remains the same – therefore if 1000 words produce 10 results the probability is one per cent in year one and in year two if the probability is 1% yet there are a 10000 words then we get 100 results. If we see a decline in probability then the word occurrence is declining, if we see an increase here then we are seeing an increase in the words being used.

The first example to interrogate is the word “carbon. Figure 5.1 demonstrates the increasing probability of its use across the whole decade. This can be determined by the way the top of the bell curve is shifting to the right of the zero and flattening. This means as the years progress one is more likely to see an incidence of “carbon” in a shallower sample size of random words.

It is worth noting how the gradual widening of the deviation and gradual lowering of the sample size correlates with the text mining and the FP-growth results. This indicates very strongly that the carbon is consistently popular and will continue to be one of the dominant themes of these reports for a few years to come.

When considering the words “sustainable+approach” in Figure 5.2 below the bell curve widens and the sample size being lowered. Again this indicates that we have a higher chance of finding “sustainable+approach” in any report in 2010 compared to 2001 in a smaller collection of random words.

What is noticeable in the “sustainable+approach” output is that the trend is steadier and does not reflect the prodigious growth that we see in the FP-growth, or the pure text mining methods. This means that there is a difference in deployment or distribution across the reports that we cannot account for. However, this does not affect the overall veracity of the findings in this context.

The second contention has been that the “Philanthropic” logic has begun to fade or have been superseded by the “Business Case” logic. In order to consider that we must select words that indicates this logic and show how that has performed.

Here we can look at the word “social” in Figure 5.3 which demonstrates a dissimilar pattern of behaviour from words we have looked at so far. Here we see no real change in the sample size required finding “social” but there is a shift toward the left, which indicates a reducing probability of social being found in these reports. This indicates that as reporting increases appearance of “social” lessens.

This supports earlier observations that the “Philanthropic” logic is in decline or becoming part of the background. This is counter intuitive also some extent as the word “social” is prominent in CSR literature, general literature, media and interactions between many different organisations.

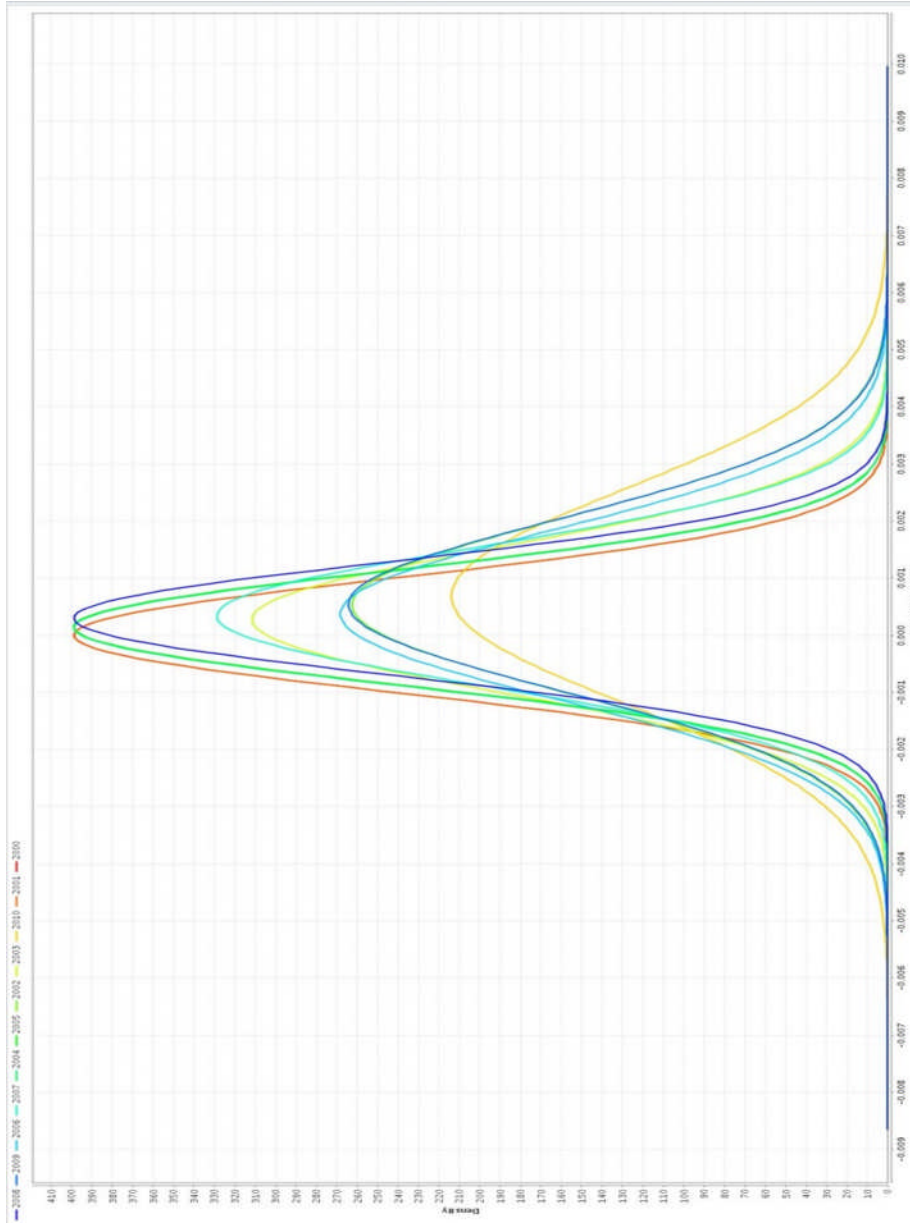


Figure 5.2: Probability of word occurrence : “sustainable+approach”

This pattern of declining “Philanthropic” words can be seen across the words mined from the reporting (see Appendix B) with low or reducing probabilities and large pools of data needed for detection. This is consistent throughout the words list indicating a general decline in the use of those words as the actual volume of reporting is increasing.

Rising correlations of words that indicate “Business Case” and use of performance related concepts can also be seen in Appendix B. All of which indicate that the strengthening of performance based reporting is a proven trend across the samples presented.

However, closer analysis of some of the text mining results shows that the simple contention that one logic is replacing another is not accurate. One cannot say that “Philanthropic” logics are being replaced or that going to disappear completely because analysis of some keywords that are could be considered key indicators of one logic can appear to either rise in usage or share usage.

One example of this demonstrated by the analysis of “ethics” in Figure 5.4. If it assumed that one logic replaces another then a decline in the use of “ethic” should be observed. In the FP-Growth and word counts usage of “ethic” displayed a sudden increase followed by a decrease at the end of the sample period. With Naïve Bayes “ethic” demonstrate persistence and strength, thus indicating that it is still important to the organisations. This is also demonstrated by terms such as “GRI” and “Stakeholder” which demonstrate similar persistence (see Appendix B).

This behaviour of steady increase followed by rapid rise and fall indicates that there is something more complex happening with this word. If this was purely a case of logics shifting then the trend would have been more stable. It is this study’s contention that this indicates a blending or changes in the way the logics of “Business Case” and “Philanthropy” are understood, where the ethics is used as an indication of both logics, or a combined understanding of these logics. This would be something that needs exploration in the qualitative data.

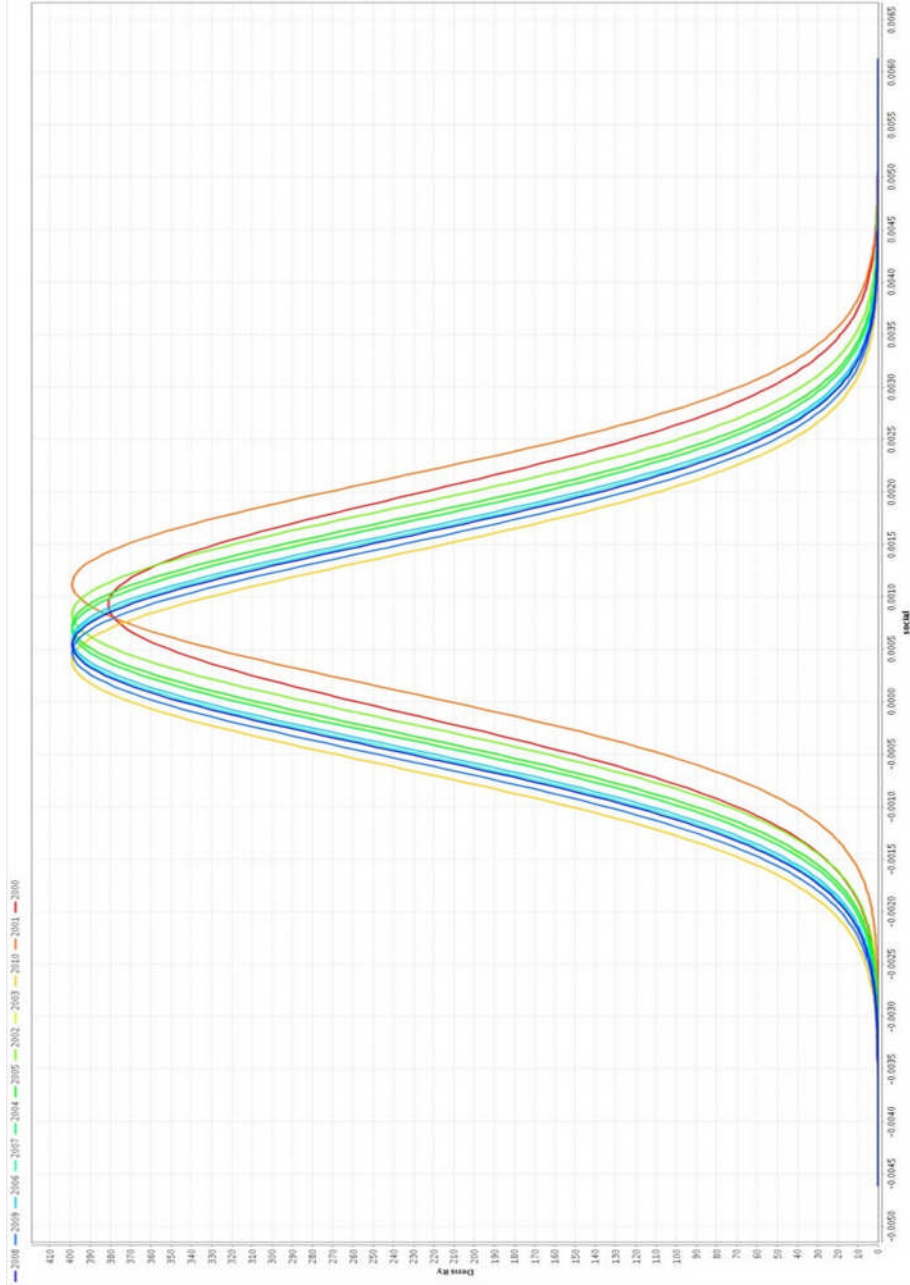


Figure 5.3: Probability of word occurrence : “social”

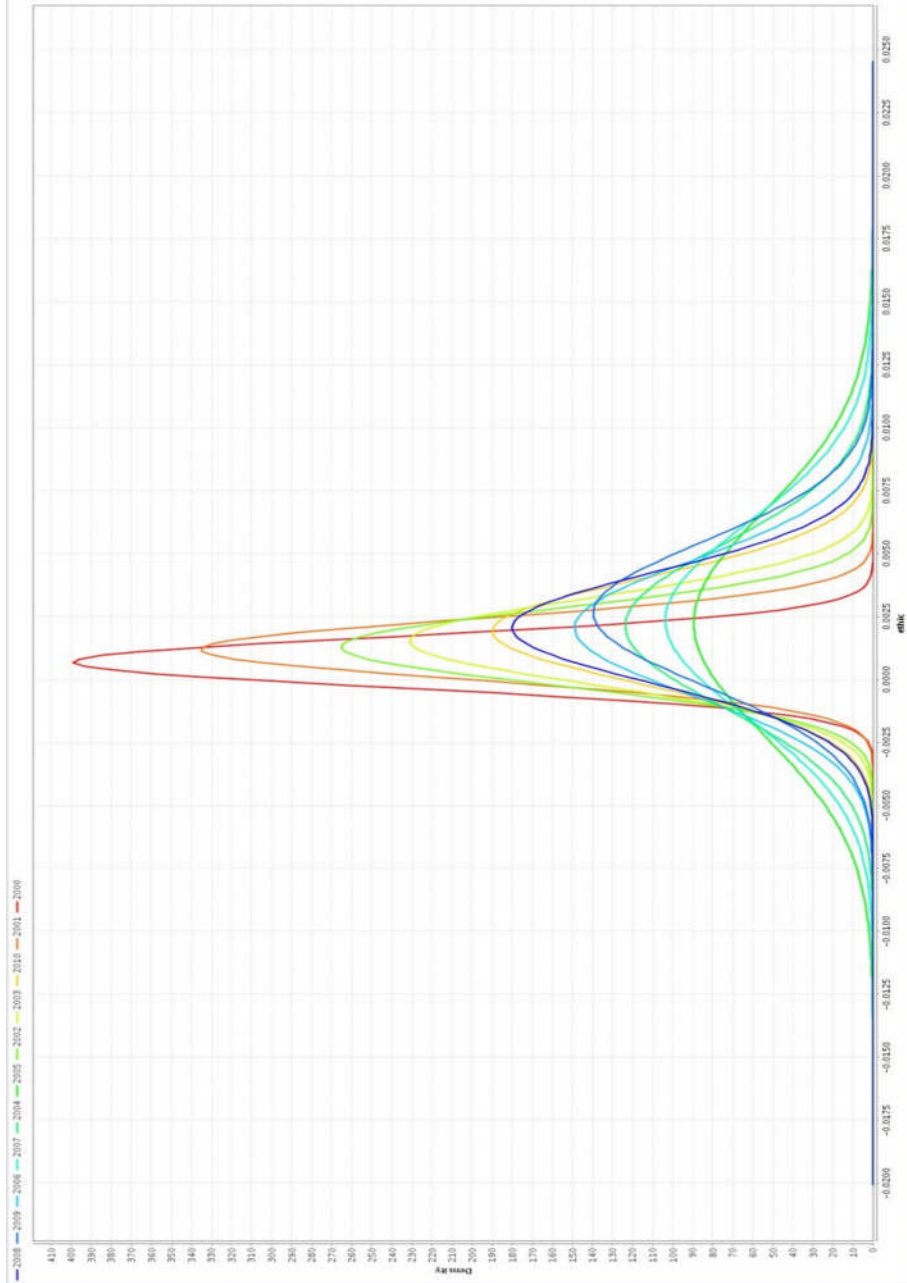


Figure 5.4: Probability of word occurrence : “ethic”

5.2.4 Results of N-gramming and Naïve Bayes

In order to strengthen observations of a shift in logic, the study deployed N-gramming in conjunction with the Naïve Bayes algorithm to detect any narrative trends that occurred with common words associated with logics. N-gramming is an additional machine learning technique that uses detects the presence of word grams, or word combinations, that occur frequently. In this case we applied a 3-gram, or a search for any word combinations that included three words combined into a regularly occurring phrase. The results confirmed the findings of the previous instruments used, in that there was a definite shift in logics occurring over time and this was a thematic shift. It also confirmed that the logic formation was complex and thus not a clearly defined example of logic replacement.

The first example that we can explore is the use of “ethics” + values” as a search term (Figure 5.5). The bell curve is to be read in the same way that Naïve Bayes curve is to be understood. If we look at the graph above it is clear that we see mixed pattern. In 2001 there is a high probability and low density of words needed for us to find “ethical values” in any report we analyse. By 2010 this probability is higher and requires fewer words to reach the same combination of words. However, it closer attention to the intervening years shows that the best chance of finding that combination of narrative is greater in 2008 than it is in 2010.

As “ethical values” is an indication of the “Philanthropy” logic this is an interesting result as it reflects the previous findings when the word “ethic” was considered above, and it also indicates that there is more to the term “ethics” than just a pure philanthropic motive.

If this analysis is extended and “ethic” plus “environment” is used there is an indication of what is happening with the understanding of ethics(Figure 5.6). Here we see an increasing probability of the word stem “ethic” appearing with a combination of “environment” increasing in a similar fashion to “ethic” plus “values”. This could indicate that far from being confined to the one logic of philanthropy we see the consideration of ethics actually being part of the “Business Case” logic.

This means that the understanding of ethics could just as easily applied to the sustainability argument as it could be to the philanthropic or moral one. Indeed, it could indicate that sustainability and the environment have become a part of the normative values that the corporation is trying to communicate. There are further examples of this provided in Appendix D, where this complex norm formation is appearing in the same way within the text of the CSR reports.

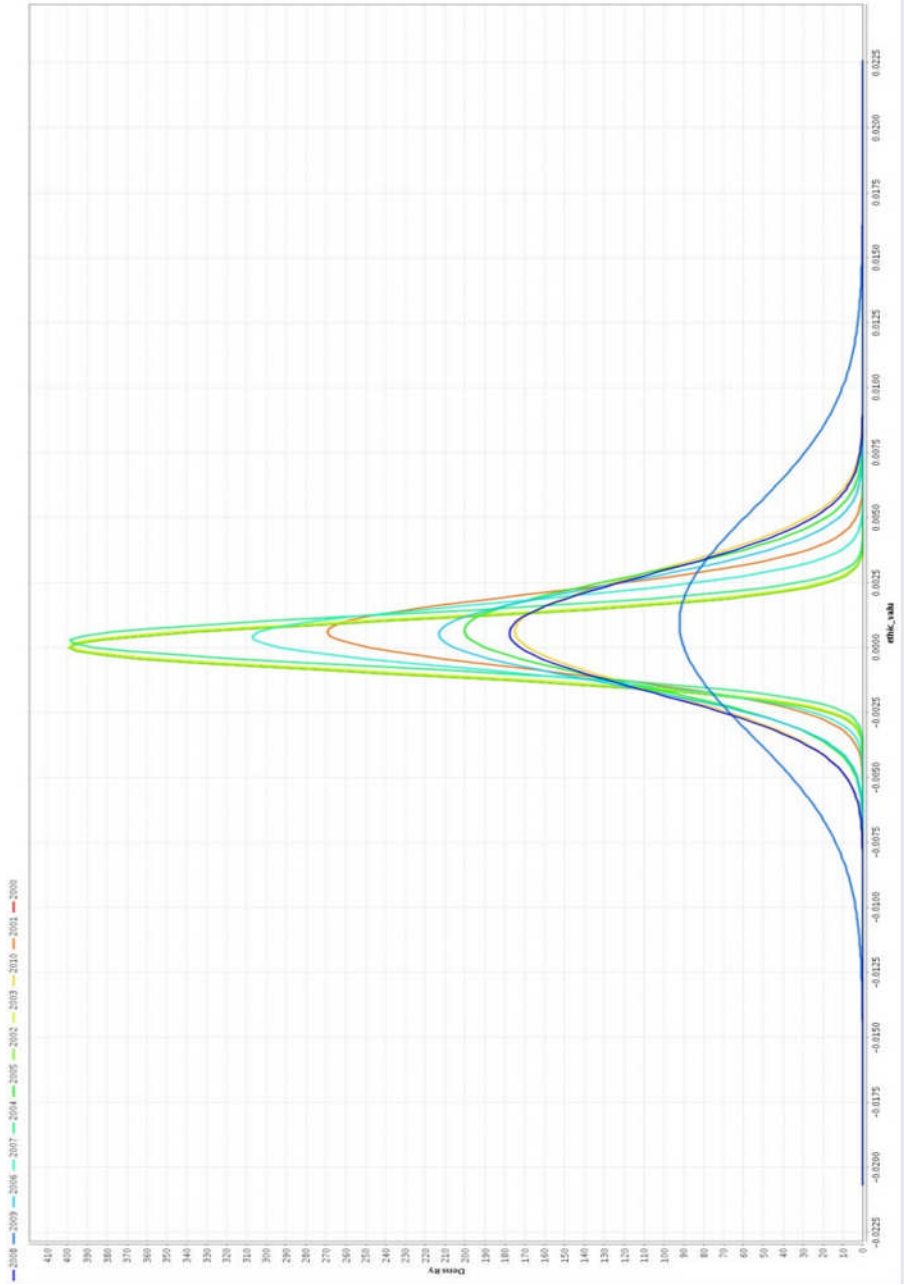


Figure 5.5: Probability of word occurrence : “Ethic+Value”

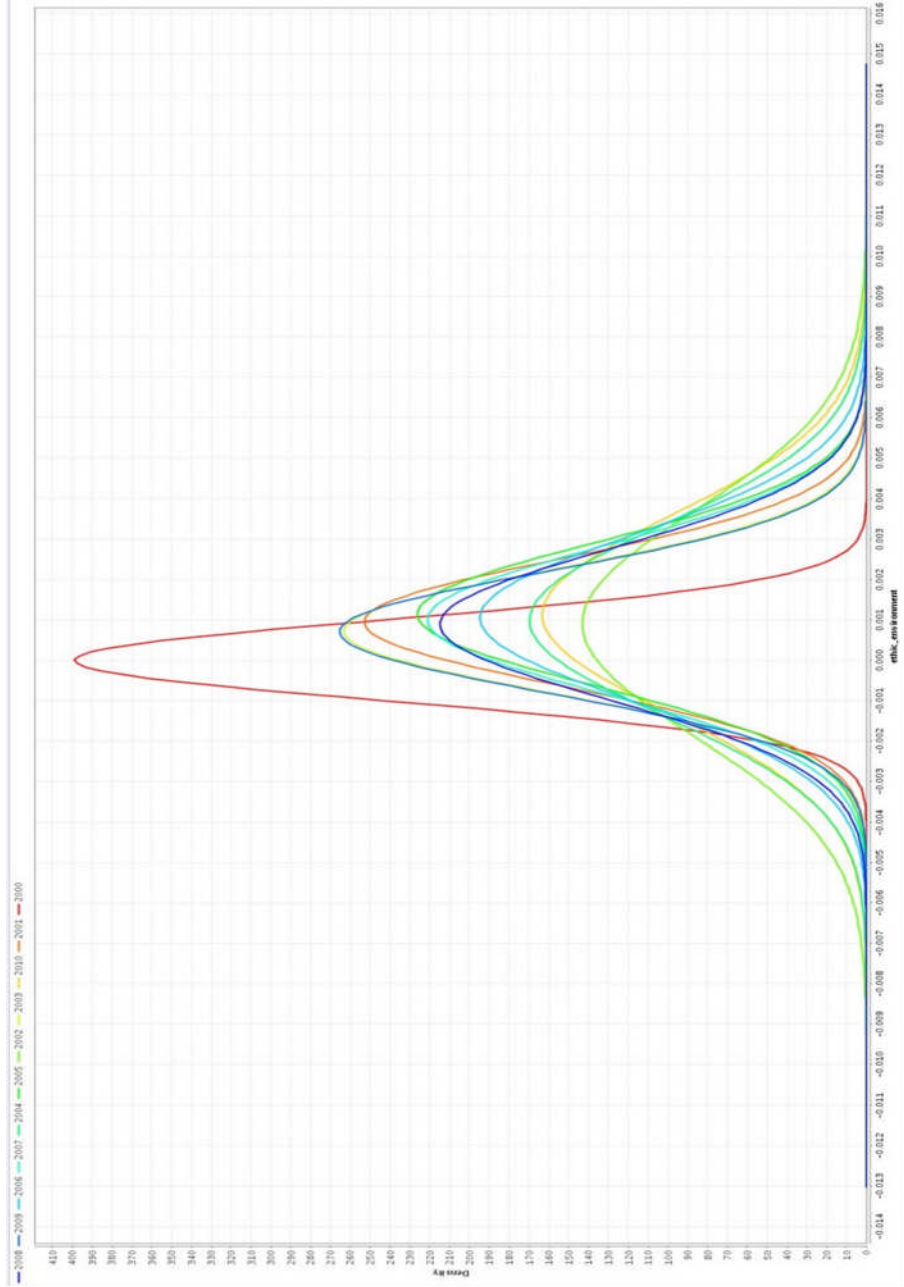


Figure 5.6: Probability of word occurrence : “Ethic+environment”

5.3 Sectoral Analysis

Sectoral breakdowns demonstrate that previous accounts of CSR being connected to legitimacy based on strategic concerns, or that sectors consider “sin” sectors are more susceptible to CSR that matches their core business are not confirmed. Indeed sectors such as banking display usage of words that should not be part of their strategic purpose.

One of the key suggestions from theorists such as Levy and Kaplan (2008) is that companies carry out CSR according to their strategic interest. This is a common insistence in much of the literature (Jensen, M 2001). This would imply that companies act within the interests of their sector and according to what the sector demands. Therefore the contention here would be that sectors like mining would be dominated by the “Business Case” logic in that they would insist on the mitigating environmental lists. Therefore we should be expecting sectors that operate in areas that have ethical concerns, we see that their reporting is more focused on the ethical concerns.

Certainly in the table below we see that the mining sector veers quite considerably to the environmental side, with sustainability dominating the reports. Polluting industries also demonstrate an earlier adoption of reporting practices and some indication that they are going to adopt standards more readily than others. The study focused on mining because of the relative high population of companies in this sector, compared to tobacco or defence which do not have a large enough population in the sample size for us to draw a sectoral comparison.

However, once the study samples outside the mining sector, other sectors do not follow the same trends. The banking sector is reporting “sustainability” and “Carbon” at a high rate. This is surprising because carbon or sustainability are not core to the strategic needs of the business, yet some of the highest rates of reporting of both are in this sector.

It is also interesting to note what is less prominent in the banking sector than it should be - the use of the word “ethics”. This is surprising simply because of two factors: the banking sector suffered the largest collapse of confidence during the banking crisis of 2008 and secondly banking was one of the primary industries behind GRI’s ethical component.

Another interesting example is the behaviour of the retailer, this sector also reports heavily in words like “sustainability” and “carbon”. Again it is not really a core strategic reason for CSR within this sector. The literature on CSR in retail is mainly based around reputation management, communications, customer relations (Cornelissen, 2014). So again it is intriguing that this sector is behaving in such a way.

Sectors	"Carbon"	"Ethics"	"GRI"	"ISO"	"Renewable"	"Stakeholder"	"Sustainability"	"Voluntary"
Aerospace & Defense	121	374	2	46	36	267	207	24
Banks	792	15	42	59	270	534	1355	100
Beverages	217	85	47	49	45	379	135	59
Chemicals	220	74	239	88	58	245	903	49
Construction&Materials	306	102	36	74	35	292	681	26
EquityInvestment Instruments	14	1	0	0	2	3	2	1
Financial Services	235	36	4	21	17	149	452	10
Food & Drug Retailers	698	7	6	46	152	265	289	28
Food Producers	38	2	0	0	4	2	1	0
Gas,Water&Multiutilities	1210	27	14	46	415	520	78	57
General Retailers	373	46	17	18	65	247	156	27
General Industrials	8	81	1	84	7	61	17	0
HealthCare equipment&Services	9	23	29	62	7	80	659	29
Household goods&Home construction	1166	49	194	136	175	797	2873	75
Industrial Materials	1	0	0	3	1	2	2	0
Industrial Transportation	5	14	0	21	9	35	21	4
Life Insurance	106	145	44	71	78	269	568	40
Media	98	238	52	40	109	136	240	50
Mining	176	207	305	265	69	1275	2099	255
Mobile Telecommunication	20	14	16	26	83	315	227	26
Non Life Insurance	173	7	61	4	93	148	49	22
Personal Goods	14	10	0	7	7	161	120	11
Pharmaceuticals & Biotech	194	785	90	120	126	1134	1291	342
RealEstate Investment Trust	370	11	135	68	76	398	681	25
Software&computer services	0	2	0	0	0	0	0	0
Support Services	281	64	11	80	23	128	97	23
Technology HW&Equipment	10	17	11	10	3	49	58	1
Tobacco	97	13	54	109	25	378	104	35
Travel&Leisure	1144	48	135	41	52	473	495	53

Table 5:4 Sectoral Analysis of Keywords

5.3.1 Confirming result with Naive Bayes and N-graming

One of the stronger methods of confirming these results is to then use Naïve Bayes in conjunction with N-graming to compare two industries. In this case we chose mining, traditionally a “sin” industry because of its extractive nature, and banking which has little strategic connection with “sin” industries.

The difference between banks and mining observed in Table 5.4 becomes even stranger when one begins to look at the N-grams generated and the application of naïve bayes. In a cross sector analysis between the two, we chose two terms that would be very strong indicators of the themes of sustainability and ethics. If we take the term “sustainable”+“environment” then we get the startling result that banking is more susceptible to using the term than mining is (Figure 5.7).

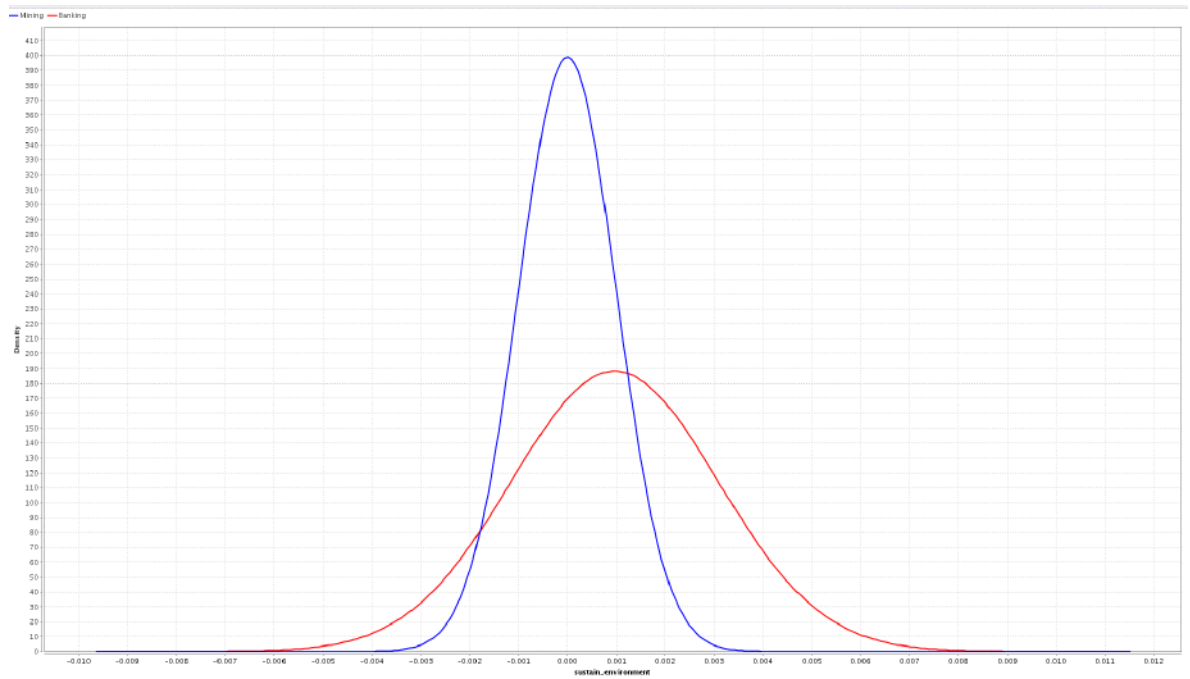


Figure 5.7: Sectoral Comparison of “sustain”+environment”

Following on from our previous analysis of Naïve Bayes we can see that banking adopts a shallower and flatter curve, this means the probability of finding that term in the banking reports is actually higher and shallower than a similar result in the mining sector. So if you pick up a CSR report from a miner one will have less chance of seeing those words.

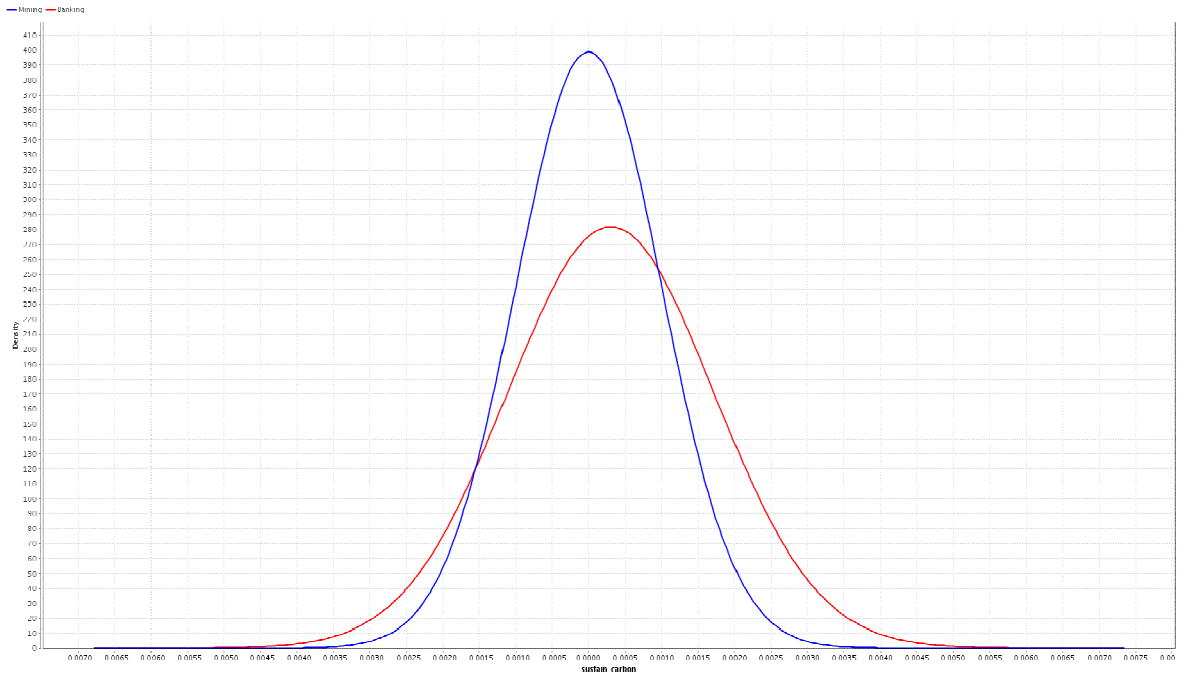


Figure 5.8: Sectoral Comparison of “sustain” + “carbon”

If we repeat the exercise with “sustain”+“carbon” (Figure 5.8) we get slightly different result though it still implies that one will have a greater chance of finding those two words in a banking report than a mining one. This again confirms the findings of our sectoral analysis above.

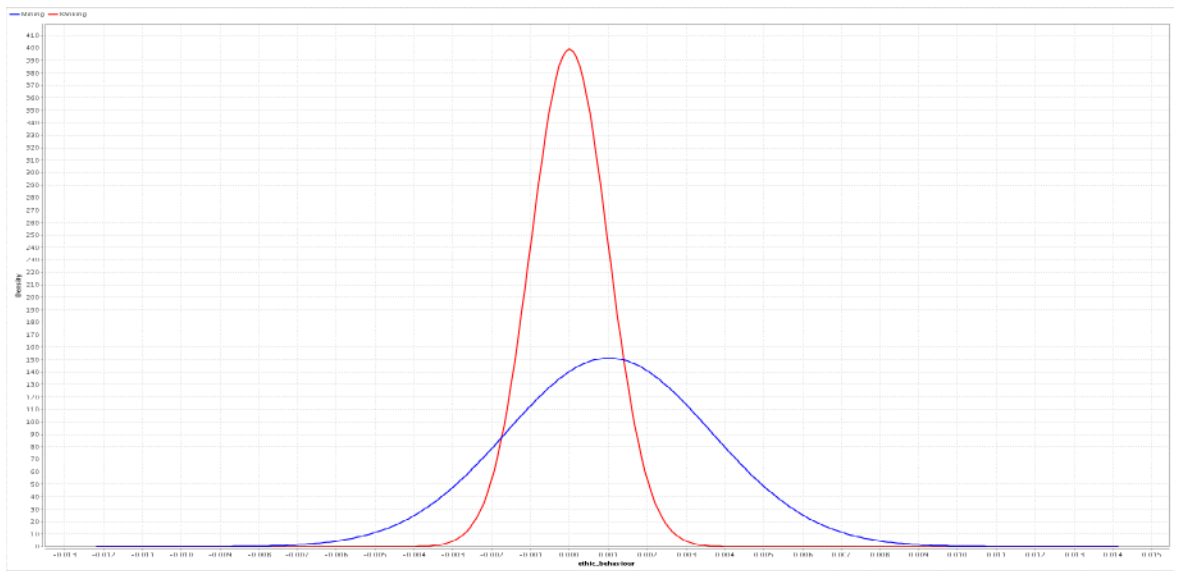


Figure 5.9: Sectoral Comparison of “ethic” + “behaviour”

If we change our terms to “ethic”+“behaviour” we get a higher probability of those words occurring in a mining report than we would (Figure 5.9). This is counter intuitive considering the nature of the businesses involved. We should expect the

banking industry to signal more widely about its ethical behaviour than the mining sector considering that the main business of a bank is based on trust.



Figure 5.10 Sectoral Comparison of “ethic”+ “busi”

When we replace the term with “ethic”+“busi” which signifies ethical business, we see an even wider disparity between the two sectors (Figure 5.10). If one was to pick up a mining report then one would be within 100 words of finding this term. The banking report would need a multiple more of words and gives you a narrower probability of finding it.

However, it would be not be accurate to suggest that this counterintuitive behaviour is always manifested in the way companies in both banking and mining sectors report, When one applies the term “voluntary”+“sector” one sees a more prominent presence from the banks(Figure 5.11).

This would indicate that use of logics is more complex than just switching one for another. In this case it could be possible that banks are more attuned to the sector or have them as prominent components of their CSR strategy as a whole. The point being that these results do not indicate the replacement of “Philanthropy” with “Business Case” logics, but indicate a complexity of interactions between the two and the organisation.

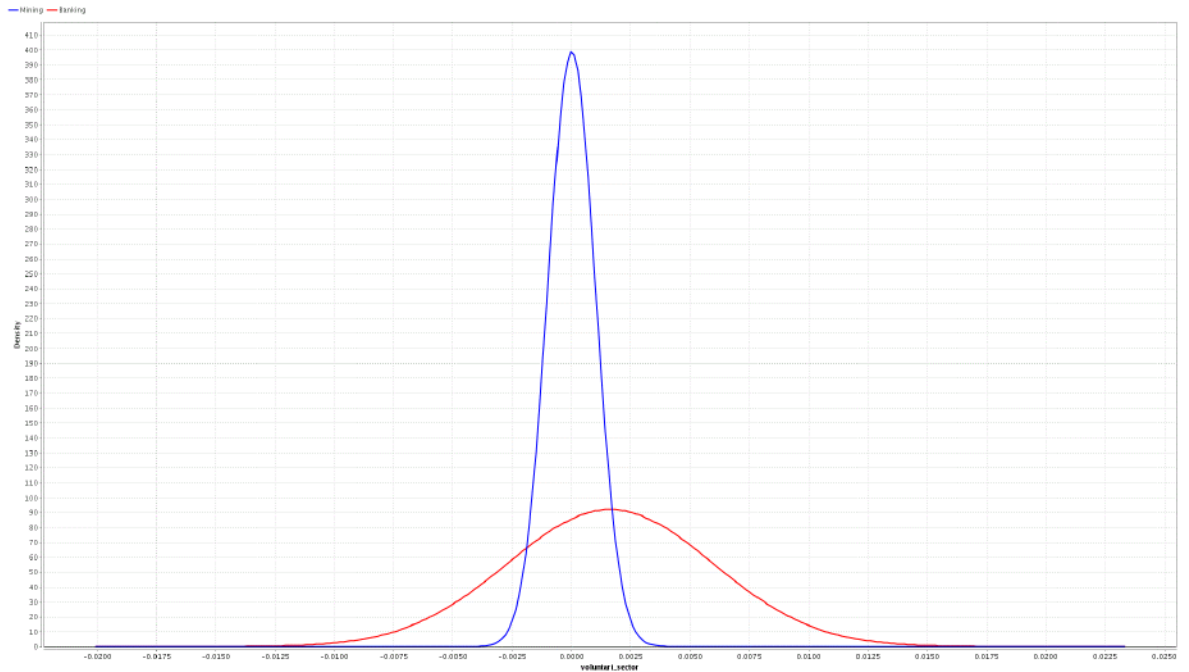


Figure 5.11 Sectoral Comparison of “voluntary” + “sector”

What can be observed is that far from one logic shifting to another the results show keywords for both logics are in use. Though sustainability, and thus “Business Case” logics are in the ascendancy there is no indication that “Philanthropy” logics are meaningless.

Naïve Bayes results analysing n-grams of word pairs show that this is also the case with the narrative terms used. Results indicate that words that are “Business Case” logic are appearing with the “Philanthropy” logic in pair.

Sectoral breakdowns demonstrate that previous accounts of CSR being connected to legitimacy based on strategic concerns, or that sectors consider “sin” sectors are more susceptible to CSR that matches their core business are not confirmed. Indeed sectors such as banking display usage of words that should not be part of their strategic purpose.

N-gramming by sector demonstrates that sectors are all following the general finding of displaying similar words that are both part of the “Business Case” logic and the “philanthropy” logic. This implies that there is a complex response to known external events such as the crash of 2008. Though there seems to be some uptake in the usage of “ethics” the reporting still maintains a firm bent towards “sustainability”, “carbon” even though reporting increases. This is especially true of the banking and finance related sectors that do not demonstrate the expected display of legitimacy seeking behaviour.

5.4 Qualitative Study

In this section the study uses interviews and discussion with key agents within organisation to bring understand the context of the quantitative results and provide additional support. In this section the study demonstrates that agents confirm the presence of different logics within CSR. There is also further confirmation that the construction of a “market” logic and “philanthropic logic” is in place. Respondents identify shifts in this underlying logic of CSR over time and also acknowledge that this underpins some of their actions. Finally, the study confirms the possibility of blended logics being used as scripts for action to conduct CSR.

5.4.1 The nature of Market Logic

Global capitalism means that a firm listed on the FTSE350 index is going to be influenced by shareholder concerns (Fligstien, 1976; Thornton et al 2012). It is evident that his logic has deep roots and will be influential in the way CSR is interpreted:

“It has to be the primary function of the business to grow and create shareholder value but also you cannot have a business that exists just to be socially responsible and sustainable if it doesn’t have the powerhouse of growth behind it. It just won’t work so it has to be a balance between the two.” Nathaniel

Respondents agreed that this was a primary logic. Agents did not consider this to be either a novel thing or something they were working towards thus confirming the dominance of this norm; to the level that it was a truism.

In a demonstration of how market logic then provides script for action, respondents then provided several cases for CSR that were based on their relationship to the market logic. The most common example of this was the use of “strategic CSR” as an underpinning of what CSR actions their firm would conduct.

“You have the issue of where the materials are going to come from, where are you going to get the energy for your plants, what’s going to happen to waste coming from your plants, what’s going to happen to materials after its used by consumers. You’ll see that we’ve set a long term vision which is very much linked to the growth strategy of the company.” -John

Here CSR is instrumentalized as part of shareholder value and then adopts the same need to meet value and risk expectations. This is a common feeling amongst many of the respondents that CSR has to be saleable and serve the needs of the institution, which then makes it palatable for the shareholders.

5.4.2 Identifying the “Philanthropic” logic

Respondents also acknowledge there are the expectations of society itself and there is an independent moral framework outside of the corporation. Regardless of their commitment to shareholder value companies are constituted by people who have dominant social norms. In the case of major corporations this would lead to legitimacy seeking behaviour based on the moral structures around them. This is often referred to as “doing good” and they consider adoption of stakeholder logic, the adoption of human rights laws as legislation and various social movements over the last 30 years as part of this structure.

“CSR meansdoing no harm in the first instance.... to our colleagues....to our communities....in terms of financial services.... like the needs of disadvantaged communities.... We get involved in.... charities. We also ...encourage employees to do one day a week volunteering.” - Sandy

This indicates awareness that CSR does have a normative content and should be part of “doing good”. Respondents are prepared to argue the relevance of CSR activities on these grounds, often against resistance from other actors, especially when engaging in entrepreneurship and acting as the champions of these causes.

5.4.3 Identifying the shift in logics

Several respondents, especially those with longer careers in CSR and the corporate sector have recognised a shift in the nature of the CSR as understood by firms. This explicitly confirms the findings of the Quantitative studies.

“if we’re doing reporting prior to 2003, I would say that we were already doing some corporate responsibility. If you think more in terms of how sustainability in general is really, clearly embedded within the business overall, then I would say, yes, probably 2006 is the right year” -Jane

Respondents also confirm the recent dominance of sustainability and how the environmental concerns have begun to dominate most of CSR. All point to the rise of the sustainability agenda, the codifying of standards and the development of legislation.

“Carbon is probably the number one. If I look at the largest impact of the work that I’m doing currently, it’s managing carbon. It’s got so many different routes because you’re looking at the direct energy use of the business, You’re looking at things like packaging that you use your business, you’re looking at resource efficiency, you know- supply chain efficiency and

of course there's the direct connection between carbon and cost. Cost is often a property for carbon and vice versa. Carbon is huge. We then get into other areas like waste. Waste is an issue in itself linked very closely to the carbon" - Nathaniel

They also acknowledge the importance of performance and measuring, especially in the case of carbon which has legislative drivers behind it. These observations are confirmed by Ans Van Kolk's (2008) work on carbon disclosure project. Van Kolk found that reporting amongst the largest firms in the world was 46% in 2003, 59% in 2004, 71% in 2005, 72% in 2006 and 77% in 2007. Most of the major global firms on the FTSE500, her sample set, were reporting carbon performance. This is also supported by drive to use standards and frameworks within corporate CSR reports themselves which raises interesting question about the influence of external forces on a firm's need for CSR.

One of the prominent examples of when a respondent has completely subsumed the Sustainability logic was the statement:

"We have a social responsibility but we don't have CSR department, we don't have a CSR programme, we don't have a CSR Director, we have a director of sustainability....The term CSR we think is very limited. In that it is social and therefore it doesn't necessarily include environmental or economic and sustainability has to be all three pillars and secondly it talks about social responsibility." - John

The respondent then went on to develop the differences between CSR and Sustainability again showing a clarification of and tightening of meaning. He begins to present a hierarchy that relegated CSR as a term into a subset of Sustainability, This hierarchy reflects the impact of the development agenda discussed in the literature.

This may be the most extreme example of the shift in logics from the open ended considerations of CSR that were common in 2000 and the understandings available now. It also fits quite well with quantitative data that reflects the movement in the reports available.

5.4.4 External Pressures

When directly challenged about the importance of this legislative change managers were not conclusive about effect. Responses were varied enough that no uniform opinion was reached across the sample. There was agreement that the legislative pressure was helpful in reducing resistance within the organisation but may not have been clear enough imperative to account for the adoption already taking place.

“I suppose what also would have acted as an impetus was probably have been a lot of things from a regulatory perspective. There was lot of change in regulation more in the way of environmental legislation and a lack of knowledge in respect that the business had around where the legislation was, where it was going and how best to comply and therefore it was felt that if we were going to create a department that looked after sustainability then we could also use the driver of the need to comply with legislation as part of that”. -Nathaniel

By 2004 56% of the sample companies had adopted some sort of CSR reporting. Major legislative work done by the UK and the EU only began to come into effect by 2006 (Kolk, 2008). Though the imminent arrival of these efforts had been discussed since the signing of the Kyoto Protocol and there may have been some consideration of this within the organisations themselves.

This is not to say that external legislative efforts had no real effect on the organisations themselves. Efforts to introduce carbon targets and environmental legislation by both the UK government and the European Union were prominent in the minds of managers, consultants and agents within these firms. Obviously this affected various sectors in different ways, but the general impact and the dominant narrative filtered through into organisations that were also aware of the political and social imperatives of changing.

However, not all sectors should have been affected by the legislation. A fact which is emphasised by John when discussing developing markets and consumer behaviour:

“In many cases there is no supporting legislation or if there is it’s not enforced. It’s a huge challenge but it’s not just for [us]. This is a huge challenge for the Consumer Goods industry and also a huge challenge for municipalities, cities, governments and societies at large.” - John

This implies that imperatives for change must come from somewhere else, the idea that exogenous pressure alone or compliance to regulatory force is the driver for adoption is not strong enough to account for some of the voluntary adoption observed. Indeed sectors like the financial services industry would have no real need to comply to the vast majority of environmental legislation. Yet, the financial services industry has been very keen to adopt CSR reporting and standards such as GRI before 2007. This is especially fascinating considering the financial crisis of 2008 where the ethics and practices of the major financial institutions came under heavy scrutiny.

5.4.5 A case for blending logics

Thus we have here a conundrum, organisations with very little external pressure to from environmental legislation, or to carry out CSR, have adopted reporting as early as 2002. Those reports were about “doing well” and “Philanthropy”. By the end of the decade we have a preponderance of CSR reporting based on sustainability and environmentalism.

Respondents indicate that there has been a blending of logics in that agents now consider that “doing good” or the norms of society are being fulfilled as well as the “market” logic.

“.. the general philosophy is that we wanted to use size of the force for good. Therefore, we are aware that the policies that we have could be quite influential. I think that one of the areas that we’re most proud of is what we perceive as our leadership specific climate on change though our target of becoming zero carbon business by 2050 worldwide.” - Jane

Thus corporations see sustainability and meeting shareholder expectations one thing. This need for triangulation and balance is also prevalent in the signalling that agents want to engage in, hence stand-alone CSR reporting becomes more important and thus more professionalised.

“We’ve put a lot of stuff on our website and you can pull up lots of stuff around emissions, spills and how we measure stuff so a lot of this material is very transparent and gives you a lot of information to go on. This is the sort of stuff that we see as very business critical really and essential to our performance and share prices as a company..” - Martha

This is important because it supports both Suchman (1995) and Campbell’s (2001) contention that CSR can be a way of signalling to stakeholders outside the organisation the corporation’s willingness to fit into the norm yet also allows us to account for overlapping and sometimes competing logics.

The case of John, above, also raises another possibility that actors and organisations are also beginning to blend logics in other ways too. Mary’s insistence on the primacy of sustainability also reflects the way that the Quantitative analysis shows the use of sustainability as an ethical value rather than just purely one that meets the needs of the business case. It indicates that some may actually consider sustainability ethical in of itself, as opposed to being something that happens to meet external expectations.

5.4.6 Reporting as Process Of Norm Stabilisation

A key element of building fields of practice and stabilising forms is to give the application of these norms structure and cohesion around which means can stabilise and coalesce. In the case of CSR we have already identified that reporting does this and forms standards to adhere to. What is interesting in the qualitative data is the element that reporting plays in enforcing formation and encouraging the blending of logics.

"We're very lucky actually we have a great HR team. They have a very high response rate on survey. I think off the top of my head it's about 85% so people really do fill it in and take it seriously. So we ask questions about have you read our CSR report, how do you feel about how HL-'01 is responding to community and the environment. It's actually a really great way of what those internal stakeholders are thinking. "- Debbie

Many respondents explicitly state that performance and reporting are linked, and the criteria are passed down through the structures of the firms to allow managers and employees to negotiate their adherence to them. This power is used by agents to either blend logic or supersede previous ones.

"We are as a business and individually, we are rated on our performance against the values. Each of us as an individual has to prove and demonstrate that they are living to a set of strong values that the company portrays or espouses on a regular basis so fundamentally that I think is the main driver. " – Mary

This raises some interesting points about agents and their role. As Nathaniel's contribution above and the discussion on blended logics demonstrates agents can be fully aware of how they are utilising norms and how they are enforcing change. The evidence here confirms that blending of logics can work in conjunction with the permeate through the organisation via institutional entrepreneurship (Leca et al, 2012)

5.4.7 A Case for Hijacking logics

As seen above, there have been clear instances of triangulation or mixing logics in when approaching CSR. The ubiquity of the ethical logics that could be driving adoption, and the possibility of sustainability becoming an ethical norm in of itself must also raise the possibility of what McPherson et al (2014) call hijacking. In the case of our qualitative data there is evidence of agents and actors shifting logics to address expectations. This is a more interesting phenomenon than just meeting shareholder expectations:

“We’re currently sitting down; we’re developing a new 10 year strategy around the whole approach to consumers. One of the key branches of that is how we will embed the whole sustainability thing and bring to life for consumers because we recognize that a lot of the public, or consumers, or our shoppers or customers or whatever don’t understand the importance”. - Nathaniel

In this example there is an active process of sensemaking, where the agent locates logics that can be utilised in order to generate organisational action to the desired goal. The agent wants to reach his goal of inculcating his version of sustainability, but in order to do this he looks for underlying logics within the host organisation that allows him to move his own goal further. Crucially he does this with logics that are not his own.

“...it’s giving people a sense that they have some control because I think a lot of people don’t understand sustainability, they want to do the right thing but they don’t know how and then they feel guilty so it’s helping them take control and do things for themselves” -Nathaniel

Certainly the confluence of external and macro logics, combined with the micro level internal logics can lead to much of this behaviour. The Quantitative analysis shows us this with banking where logics of ethics are being tied together with sustainability; here Nathaniel shows a process that could lead to these outcomes.

5.5 Conclusion

In this chapter we have answered the primary research question: was there a change in the language used by companies over the period 2000-2010; did this change of language signify a change from one understanding of CSR to another? The answer to the research question is a definite yes. The analysis presented demonstrates that there was change in the language used by corporations when describing CSR. All three quantitative instruments used indicate this change took place. The use of words indicating the “Business Case” logic increased over time, both in physical word counts, relative probability and overall probability.

There was also a shift in understanding that took place at the same time, as the usage of “Business Case” logic, especially words associated with sustainability took hold. However, the findings also indicate that a simple replacement of logics is not what was on display. Words such as “ethic” adopted patterns that indicated a more complex morphing of logics that occurred over time.

There is a discernible change in the adoption of keywords over the period 2000-2010 to indicate that there has been a change in logics from “Philanthropic” to “Business Case” However, there is no indication that there has been a direct switch

The case studies presented demonstrate that there has been a shift in logics within organisations that matches the findings of the quantitative research. As the understanding of CSR has become one anchored around sustainability, the prominence of the “Business Case” and shareholder expectation becomes prevalent.

However, the case studies also indicate that other observations within the quantitative data could also be important. Organisations clearly now understand CSR as sustainability, some also understand sustainability as an ethical “good” in of itself. Here there is evidence of the blending of logics at the top level and the mid-level of society as well as within the organisations themselves.

As far as actors are concerned, they recognize the external pressures and mimetic forces at work to some extent, and all display some signs of understanding that logics have shifts. There is also evidence that logic hijacking can occur when agents try to utilise what they see as fast routes to get action on their agendas.

6 Discussion and Conclusion

6.1 Evolution of a Logic

This study contends that corporations have changed their understanding of CSR from the period 2000 to 2010. The most obvious change in the decade of reporting is the change in language from one based on “Philanthropic” and normative social change, to one based on “Business Case” logics focuses on sustainability, the environment and performance. Thus, from the beginning of our study we see a gradual shift from CSR being about ethics, values, and social needs to one that focuses on performance. This means that companies now see CSR as a field that is revolves around environmental performance rather than meeting social norms. That environmental performance has become the key signalling mechanism for organisations wishing to satisfy the “Business Case” logic.

There are some important reasons for this, the first being the wider shift within society itself similar to techno-social shifts in IT and in corporate structure (see discussion by Barley and Kunda, 1984 and Kipping and Kirkpatrick, 2006 on these issues). Climate change has become part of the political and social debate at the highest level but also indicates the development of a long term norm that has been deeply rooted in pressures from outside the organisation and within society itself. In this respect it resembles work by Raynard, Lounsbury and Greenwood (2013) on CSR china and the embedded nature of CSR logics they discovered there.

There is therefore a case to be made that global action on climate change and the prominence of sustainability has become pervasive. Certainly, the decade has seen corporate involvement through sustainability policies and practices, commitment to carbon disclosure, emissions trading and energy efficiency. Exogenous pressure in the form of demands for drastic emissions cuts in greenhouse gases proposed by the Intergovernmental Panel on Climate Change (IPCC) have require demonstratively fundamental shifts in socio-political structures, technology, economic systems, organisational modes and forms (den Elzen, Höhne, and van Vlieta, 2009; IPCC, 2007, Wittneben et al 2012).

A vignette of how deeply normative the force of the climate change imperative had become can be symbolised by Al Gore. In the 2006 a documentary film by David Gugenhiem called “An Inconvenient Truth” which featured former Vice-President of the United States, Al Gore, evangelising across the world about the effects of climate change. Producer, Lawrence Bender had already been part of one ecological narrative in the shape of eco-disaster movie “The Day After Tomorrow” in 2004 (Goodenough, K 2010). This is an act of cultural creation (Goldman, 1976)

that had ramification in terms of the consciousness of the public. By February 2007 Gore was accepting an Oscar and said:

"My fellow Americans, people all over the world, we need to solve the climate crisis. It's not a political issue; it's a moral issue. We have everything we need to get started, with the possible exception of the will to act. That's a renewable resource. Let's renew it" (Gore AI, as quoted in Nagourney, A. NY Times, 2007).

The framing of that sentiment is a good indication of where society placed the carbon and climate change. It had become a moral good in of itself, a driving force for action that no "right thinking person" (Jacobsen, G.D 2011) could ignore. Gore's presentation became a catechism of sorts amongst the global elite at Davos where global business leaders meet annually to exchange ideas. His absence was noted, especially as his Oscar victory had brought more attention to ecological concerns.

"After all, the former veep has been here in the past and in 2007, his signature issue, global warming, is at the centre of the Davos agenda. Indeed, CEOs like Duke Energy's (DUK) Jim Rogers have been all over Davos addressing the topic. Rogers is chairman of the Edison Electric Institute, the U.S. power industry's trade association, and he wants electric companies to "have a seat at the table, rather than be on the menu" when policymakers sit down to decide how deal with CO2 emissions and rising temperatures" (Schwartz, N 25th January 2007 as quoted in Ledbetter, money.Cnn.com).

Here we can clearly see a linkage between Gore's film and the crystallization of a narrative that has been in play for many years, accompanied by policy and political imperative. It is unquestionable that by the end of 2007 the environment was part of the social consciousness thus part of the normative framework that managers within the organisations are seeking to fulfil.

Global action on climate change has not necessarily been the only environmental logic. Certainly extractive industries have been under constant pressure since the mid-70s to demonstrate environmental sensitivity especially with regards to the local stakeholder concerns. However what is interesting is the expansion of these environmental concerns to include sectors that have no direct link to resource extraction or exploitation such other financial industries in that respect other industries provide an interesting platform with which to observe the encroachment of environmentalism as a dominant logic of CSR.

The evidence certainly shows that in response to the widening sustainability agenda there have also been important developments with adoption of

standardisation within our sample size. As discussed in literature review standardisation has become a very important element within CSR reporting. It has become part of the legitimating framework and norm mobilisation strategies adopted by many corporations. Of all the indicators within our research standardisation provides a very clear and very obvious symptom of legitimacy signalling.

In this respect one could effectively argue that standards serve as similar role in “frame alignment” (Snow, Rochford, Worden, and Benford, 1986 as quoted in Höllerer et al 2013) visual “topoi”. They provide a readymade and recognisable short-hand that allows the organisation to marshal complex logics throughout the organisation using them as tools with which the organisation and demonstrate compatibility with divergent positions (Höllerer et al. 2013). This would account for some of the cross-sectorial use of standardisation that we see in our samples.

Applying the cultural emergence model (see figure 3.1) one can also see that managers are integrating and sensemaking in response to external environment in conjunction with the internal “Business Case” logic. Evidence of “Philanthropy” within the data is dwarfed by the overall concern for carbon. Thus CSR practices conflated with core performance criteria of the organisation itself because carbon is directly linked to the profitability of the company, both as an indication of meeting carbon legislation and also and a direct reduction in cost as pressure on commodity prices and the need for slim, efficient, and traceable supply chains has led to industries that rely on those resources to re-evaluate their methods. It follows that the price of oil, a fossil fuel which adds to carbon usage, would also have an impact on the performance of a firm. Therefore the reduction of carbon and the reduction of fuel cost are analogous (Chevalier, J. 2011).

6.1.1 Exogenous Shocks and Hijacking logics

In 2008 the global financial crisis represents a catastrophic shock to the system. The key themes of the financial crisis were ethics, trust and values of the corporate world and specifically the financial system. This should have translated into great activity by corporation in our sample that displayed a movement towards a narrative of ethical accountability, values, and a wish to buttress any social initiatives – or a rise in the philanthropic nature of CSR.

In the findings one sees evidence of consolidation in sustainability practices, certification and practices built around confirming the strategic or business case rationalisations around CSR. This occurs across sectors and, notably, involves the financial sector. There is an intriguing situation, therefore, where the largest shock

to the financial system in the post-war era seems to have had negligible long term effect on the values of the firms within the sample.

The contention that there was no effect can be discounted, as the presence of the crash of 2008 in culture, in society, in politics was too prominent to be considered benign. As theorists across the spectrum of social science have argued the exogenous shock will manifest in some way, and the permeation of the crisis itself was too deep for firms to escape it (see Hinings, 1996).

A prime example of this is Barclays Bank, which goes from producing a “Responsible Banking” report in 2007 and 2008 to a much expanded “Sustainability Report” in 2009. Yet the organisation itself was undergoing investigations and public scrutiny over its ethics not its sustainability and environmental performance. Indeed, it seems counter-intuitive that the new CEO, Bob Diamond, would focus on sustainability when the concerns around his company and his character as the “Unacceptable face of banking” (Laurens, F. 2012) were deeply rooted in ethics and whether bankers could deliver on moral expectations (Trainor, J 2012).

With the company under scrutiny, especially after the activities of the investment banking sector in 2008, with Barclay’s embroiled in a row over LIBOR rate price fixing (Laurens, F. 2012) and struggling to absorb the rump of the infamous Lehman Brother’s US operation Bob Diamond chooses to preside over the publication of environmental disclosure rather than taking to opportunity to demonstrate how committed he is to ethics.

Barclay’s response cannot really be understood with reference to purely external pressures, or with explanations of strategic CSR. Even by taking into account Slager et al (2012)’s argument that the institutionalisation of CSR is the result of institutional entrepreneurship there is no cogent explanations available in the literature to demonstrate why respond in such a counterintuitive way.

This response is not limited to Barclays, as other results have shown there is a continued growth in carbon measures, sustainability measures and environmentalism in the reporting across all sectors. This is not isolated from events in the wider world as large marquee events such as COP15 in 2010 in Copenhagen rumble on well into the expanding economic meltdown of the 2010s.

This then implies that the companies must be reacting to the financial crisis in their CSR reporting and how they understand CSR, but the way they do this is not by automatically resorting to a reification of philanthropy, social welfare and ethics based CSR.

In the Barclays case there is an indication that an element of what McPherson and Sauder (2013) refer to as hijacking. Here we have an example of an organisation

deliberate latching on to a dominant logic in order to mediate its place in society. We cannot speculate to Bob Diamond's contribution to the production of the reporting but launching large scale sustainability does indicate that actors within Barclays were prepared to logics that weren't "home" logics (ibid: pg 161) shows that actors are quite prepared to use CSR logic in order to achieve strategic goals.

However, there is not enough evidence to consider hijacking as a phenomenon across the sample size. Therefore we must consider that larger societal norms are still in play. This implies that the idea of one dominant being replaced by another suggested by Zilber (2008, 2012) may not be wholly correct.

6.1.2 The Metamorphosis of a field logic

Two things need consideration: firstly that the majority of many companies are acting in ways that defy pure "Business Case" logics by indulging in activity that is still considered "Philanthropic", secondly the N-gramming results show that firms are often combining words that cut across logics. We know that results consistently show that companies use words that display both logics and although one must accept the dominance of "Business Case" accepted, the tenacity of "Philanthropy" shows no sign of abating. But this pattern when we analyse single word terms. When applying N-gramming and Naive Bayes to paired terms we find conjunctions of both logics – an obvious example being "ethic_" with "environment". This must indicate that we are no longer dealing with a question of two logics informing an understanding of CSR. If this was the case then we would see clear evidence of "Philanthropic" logic declining across the measures we have taken.

Purely accepting mimetic pressures is not adequate an explanation of why these uneven and complex shifts in logic are taking place. There must be interchanges of ideas and norms at the team or individual level that account for these shifts.

Those logics can be accounted for by using Thornton et al's (2012) proposals on change. For transformational change they argue that there could be a replacement (Rao, Monin, and Durand , 2003) of logics for example when risk or shareholder concerns are being met, a practical example would be BP's response to the New Horizon's (Cherry and Sneirson, 2011).

There could also be an example of blending (Glynn and Lounsbury , 2005) where both "Philanthropic" and "Business Case" logics combine to influence behaviours this can be seen when it comes to the way sustainability is both accepted as a "good things" and pushed as a strategic gain by many organisations- a prime example would be Tesco's early 2010 plan to build stores with zero-rated carbon footprint. These are seen as both normative and strategic.

For developmental change we could see assimilation (Murray , 2010) where organisations have slowly adopted a CSR agenda through various forms of isomorphism an example would be the late entrants into reporting in the financial industries. For elaboration (Shilipov, Greene and Rowley,2010) which we can see happening with our original example of Unilever, where CSR eventually goes through all these phases and by the late 2000s has expanded into an overarching and complex theme throughout the company.

When confronting the data we discover that all these possible elements of change could be taking place when CSR is being implemented with the corporations that we see. Certainly, we have strong evidence for both replacement and blending occurring. We can see that sustainability and the environment are colonising areas of the debate and displacing the prominence of other framework. However, we can also identify the blending of logics that agents use to justify the choices made.

One could argue that rather than consider processes of replacement and blending as individual processes that managers commit to en masse, it would be more effective to argue that these processes are dependent on how the agent balances their interpretation of logics.

Höllerer et al (2013)'s suggestion that bridging and blending logics can be responsible for complexity is worth exploring here. Certainly as the reporting we have seen can also fulfil a similar role to the display or signalling that they observed within the visual analysis of similar CSR reports. This would also mean repeated use of ambitious symbology would affect reification. This could explain why in the results that there is an element of confusion in how to report in each sector. It could also be that as agents became aware the attenuation issues reports become more able to demonstrate compartmentalisation thus differentiating more from the isomorphism of their sector or even the FTSE350 (cf. Ibid: pg 161).

6.1.3 Considerations of Isomorphism

Having considered the strong evidence of institutional logics at play, one could still consider sectoral isomorphism as a motive force here. Isomorphism can account for some of this adoption as CSR reporting is increasing over all sectors and has been adopted by a diverse group of companies, indicating that there is a wider and deeper influence than just peer-group influence and isomorphism with a sector. We are clearly looking at a response to the wider demands for legitimacy from society and if even if we assume peer group pressure then that peer group must be the FTSE 350 itself.

This could be an argument for a “management fashion” being developed (Abrahamson, 1996) in that companies within the FTSE are responding to what is

expected of them and the managers of these companies are inculcating methodologies and scripts for action emulate FTSE peers. The classic example would be Abrahamson's work on TQM methodologies. However, the data does not show that adoption of CSR reporting, both standalone or within the Annual Reports, is following the same pattern as Abrahamson's adoption curve. Abrahamson's work predicts a slowing down or abandonment of TQM practices to move on to new norms. We have no indication to suggest that CSR reporting is threatening to do this in any meaningful way. This is not to say that we could still see companies abandoning CSR, or the pressures change over time, but from the indications gather from this study and others this does not seem to be the direction of travel. It might be that the data is showing early stage adoption and we cannot quite predict what these trends entail for CSR.

6.1.4 Contributions to CSR

This study has three main contributions to CSR. Firstly, this study demonstrates that firms understand CSR differently in 2010 than they did in 2000. Secondly, firms now view CSR as a blended concept which takes elements of philanthropy and elements of business case logic to present a complex mix of both. Thirdly, with the strong showing of sustainability in this new logic CSR theorists need to consider the fragmentation of the field and reconsider some of the disciplinary divisions that are present in CSR literature.

Firstly, this study shows that corporations do not understand the CSR debate in quite the way that CSR theorists do. To firms operating CSR practices there is conflation of CSR and sustainability. This study proves that this has happened because sustainability has colonised CSR through stakeholder based approaches. Sustainability is also attuned to the managerial need to measure performance and to meet their strategic expectations. This study argues that not only could sustainability be considered as part of the business case logic, there is strong evidence that firms now believe that Sustainability is also normative – or the right thing to do. Therefore CSR researchers need to consider whether future conceptions of CSR can exist without a sustainability component.

This research should help CSR theorists considering by 2008, Dahlsrud identifies 57 different definitions of CSR. Any search on academic databases brings up thousands of entries pertaining to CSR. CSR is in the process of becoming a blended logic within organisations. This study asks the question of CSR theorists if their models and theories are going to be able to describe this movement. One important confirmation that CSR theorist should take away from this study is that CSR has become institutionalised, confirming the work of Slager et al(2012), and work by Höllerer et al (2013), Raynard, Lounsbury and Greenwood(2013). With such clear

evidence of institutionalisation CSR theorists would be advised to use this study to encourage further research in to how CSR is embedding in various contexts, beyond that which is presented here.

6.1.5 Contribution to Institutional Logics perspective

There are three contributions to the IL perspective. Firstly, the research here confirms that changes in ILs can be detected and accounted for and adds to the growing body of evidence that supports the initial work by Thornton and Ocasio (2008) and Zilber (2008). Secondly, the work responds to Thornton, Ocasio and Lounsbury's (2012) call for more research into the meso/micro levels of interactions of logics by demonstrating that it is possible to detect hijacked logics, or indeed blending and bridging of logics at those levels. The third contribution is the demonstration of data mining techniques to identify logics.

Thornton, Ocasio et al (2012) asked for more research on their models of emergent logics, pointing out that there was a lack an analysis on the phenomenon of institutional complexity. This study contribute to this work much in the same way that McPherson and Sauder (2013), Höllerer et al (2013), Raynard, Lounsbury and Greenwood(2013), Lounsbury and Boxenbaum (2013) and Smets et al (2013) have done. This study add to their observations that logic formation is connected to complexity, that agents can be both influenced by their norms and by the influences of them. It also demonstrates that logics can be attenuated, temporarily abandoned, imperfectly reified and developed away from their central institutions. It also demonstrates field level that logics can morph, bend, and become different versions of themselves without necessarily changing either practice, or organisation. All this adds to the general literature on fields (Haveman and Rao, 1997; Thornton and Ocasio, 1999; Lounsbury, 2002; McPherson and Sauder, 2013) or the influence of logics. (Scott et al., 2008a; Thornton, 2004).

This study also develops an important methodological tool in Machine Learning and data mining. The world is now enveloped by data and electronic records at a great level than before. Organisations are producing more archival data on a daily basis than they produced in a decade of reporting. This data is not only in the form reporting, but can consist of emails, text message, files and even meta-data from the use of mobile devices. The data mining industry is not far behind with billions of dollars spent on analytic tools that convert data into actionable information. For Institutional theorists this provides an unrivalled opportunity to be able to conduct longitudinal studies, as well as deep level archival research. This small study shows that very large amounts of data can be researched by a single researcher at a complex statistical level using algorithms. Work by Höllerer et al (2013) demonstrates that images as well as text can be mined, clustered and analysed. As

the processor power available increases and the amount of data readily available also increases it present historic opportunities to institutional theorists, in particular those interested in meso/micro level interactions.

6.1.6 Direction for further research

The most intriguing finding of this study is that actors may be very involved in bridging, blending and even hijacking logics to suit their purposes. As we have only seen this occurring at a remove the direction for future research should focus on the actors involved in developing these complex CSR logics.

Could this research begin to open up consideration within the management fashion literature, as the process of blending and bridging certainly resembles some of the strategies employed by agents in that literature. This could be in line with our discussions on institutional entrepreneurship and the agents' political skill Alfred Kieser (1996,1997,2002) advances that Management Consultants are the purveyors of management fashion and the agents of adoption in organisations. Does McPherson and Sauder (2013)'s work have room for Kieser's conceptions of vagueness, ambiguity, fear. Their work could resemble use of rhetorical techniques by consultants contributes to the adoption of management trends (2002, in Kipping and Engwall: 169-170). They also contend with their comments on strategic uses of logics that these norm formations may have motivations behind it separate from the external context (ibid: 180). McPherson and Sauder's work does touch on some of the "collective rationality" explored by DiMaggio and Powell (1983), or Barley and Kunda's (1982) work on beliefs, insecurity and uncertainty (ibid: 180, 182; cf. Ernst and Kieser 2000, Kieser, A. 1997).

Building on the work Huczynski (1993:217; Kieser 2002) has done on Management Gurus, Kieser believes that the knowledge that consultants deliver is deliberately posited in such a way that it keys into the gap that Managers are so terrified of. This perceived loss of control enables Consultants to develop models that promise to restore it (Ernst and Kieser, 2002).

These roles could not just be limited to Consultants, theorists (Huczynski, 1993, Abrahamson 1991, Abrahamson and Fairchild; Clark and Salaman, 1998, Sturdy, A 1997, Starbuck, W 1992. Avleson, M. 1992, Werr, A 2002 in Kipping and Engwall 2002) all agree that there is a nexus of knowledge creation that exists with Business Schools, universities, practitioners, management gurus and managers that could resemble Thorton, Ocasio, and Lounsbury's model of cultural emergence(2012). Ernst and Keiser consistently argues that such nexi are responsible for adding to the anxiety and loss of control that managers fear(2002) thus creating demand, rather than meeting it. One could also consider agents who using language

artefacts as posited by Czarwaska-Jorges (1983). All these possibilities are opened by this study and should be explored thoroughly.

List of References

- A. McWilliams and Siegel, D. 2001. Corporate Social Responsibility: A Theory of the Firm Perspective. *The Academy of Management Review*. 26(1), pp.117-127
- Abbott, W.F. and Monsen, R.J. 1979. On the measurement of corporate social responsibility: Self-reported disclosures as a method of measuring corporate social involvement. *Academy of Management Journal*. pp.501-515.
- Abrahamson, E., Charles and Fombrun, J. 1992. FORGING THE IRON CAGE: INTERORGANISATIONAL NETWORKS AND THE PRODUCTION OF MACRO-CULTURE. *Journal of Management Studies*. 29(2), pp.175-194.
- Acar, W., Aupperle, K.E. and Lowy, R.M. 1993. An empirical exploration of measures of social responsibility across the spectrum of organisational types. *International Journal of Organisational Analysis*. 9(1), pp.26-57.
- Acquier, A., Daudigeos, T. and Valiorgue, B. 2011. Corporate social responsibility as an organisational and managerial challenge: the forgotten legacy of the Corporate Social Responsiveness movement. *Management*. 14(4), pp.222-250.
- Adams, C. and Evans, R. 2004. Accountability, completeness, credibility and the audit expectations gap. *Journal of corporate citizenship*. 14, pp.97-115.
- 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), pp.1-21.
- Aerts, W., Cormier, D. and Magnan, M. 2006. Intra-industry imitation in corporate environmental reporting: An international perspective. *Journal of Accounting and public Policy*. 25(3), pp.299-331.
- Aerts, W., Cormier, D. and Magnan, M. 2008. Corporate environmental disclosure, financial markets and the media: An international perspective. *Ecological Economics*. 64(3), pp.643-659.
- Agle, B.R., Mitchell, R.K. and Sonnenfeld, J.A. 1999. Who matters to CEOs? An investigation of stakeholder attributes and salience, corporate performance, and CEO values. *The Academy of Management Journal*. 42(5), pp.507-525.
- Agrawal, R., Imieliński, T. and Swami, A. 1993. Mining association rules between sets of items in large databases. In: *ACM SIGMOD Record: ACM*, pp.207-216.
- Agrawal, R. and Srikant, R. 1994. Fast algorithms for mining association rules. In: *Proc. 20th int. conf. very large data bases, VLDB*, pp.487-499.
- Aguilera, R., Williams, C., Conley, J. and Rupp, D. 2006. Corporate Governance and Social Responsibility: a comparative analysis of the UK and the US*. *Corporate Governance: An International Review*. 14(3), pp.147-158.
- 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 organisations. *Academy of Management Review*. 32(3), p836.
- Ahlering, J. 2008. The Face of the Firm: Articulating Identity through CSR-Related Diversity Rhetoric.
- Akbar, M. and Angryk, R.A. 2008. Frequent pattern-growth approach for document organisation. In: *Proceedings of the 2nd international workshop on Ontologies and information systems for the semantic web: ACM*, pp.77-82.
- Albareda, L., Lozano, J. and Ysa, T. 2007. Public Policies on Corporate Social Responsibility: The Role of Governments in Europe. *Journal of Business Ethics*. 74(4), pp.391-407.
- Albareda, L., Lozano, J.M., Tencati, A., Perrini, F. and Midttun, A. 2009. The Role of Government in Corporate Social Responsibility*. *Ethical Prospects*. pp.103-149.
- Albareda, L., Tencati, A., Lozano, J.M. and Perrini, F. 2006. The government's role in promoting corporate responsibility: a comparative analysis of Italy and UK from the relational state perspective. *Corporate Governance*. 6(4), pp.386-400.
- Aldama, L., Amar, P. and Trostianki, D. 2009. Embedding corporate responsibility through effective organisational structures. *Corporate Governance*. 9(4), pp.506-516.
- Aldrich, H.E. and Fiol, C.M. 1994. Fools rush in? The institutional context of industry creation. *The Academy of Management Review*. 19(4), pp.645-670.
- Aldrich, H.E., Fortune, A. and Durham, N. 2000. "Can't Buy Me Love'(But I Know Where You Can Rent It): The Emerging Organisational Community Around Web-based Application Service Providers". In: *Citeseer*.
- Aldrich, H.E. and Martinez, M. 2005. Entrepreneurship as social construction: a multi-level evolutionary approach. *Handbook of Entrepreneurship Research*. pp.359-399.
- Aldrich, H.E. and Martinez, M.A. 2007. Many are called, but few are chosen: An evolutionary perspective for the study of entrepreneurship. *Entrepreneurship*. pp.293-311.
- Al-Hamad, R.M. 2007. Assurance of corporate stand-alone reporting: evidence from the UK. thesis, University of St Andrews.
- Al-Tuwaijri, S.A., Christensen, T.E. and Hughes, K. 2004. The relations among environmental disclosure, environmental performance, and economic performance: a simultaneous equations approach.

- Accounting, Organisations and Society. 29(5-6), pp.447-471.
- Alvesson, M. 2001. Knowledge Work: Ambiguity, Image and Identity. *Human Relations*. 54(7), pp.863-886.
- Amacanicin, M. 2005. The Strategic Implications of Corporate Responsibility and Sustainability in the UK Banking Sector.
- Amaeshi, K.M., Adi, B., Ogbechie, C. and Amao, O. 2006. Corporate social responsibility in Nigeria: western mimicry or indigenous influences?
- Amin, A. 2011. *Post-Fordism: a reader*. John Wiley & Sons.
- Amis, J., Slack, T. and Hinings, C. 2004. The pace, sequence, and linearity of radical change. *The Academy of Management Journal*. 47(1), pp.15-39.
- Andrew Sturdy. 1997. The Consultancy Process: An Insecure Business? *Journal of Management Studies*. 34(3), pp.389-413.
- Andrews, O. 2002. Getting started on sustainability reporting. *Environmental Quality Management*. 11(3), pp.3-11.
- Anghel, L.D., Grigore, G.F. and Roşca, M. 2011. Cause-Related Marketing, Part of Corporate Social Responsibility and Its Influence upon Consumers' Attitude. *The AMFITEATRU ECONOMIC journal*. 13(29), pp.72-85.
- An-Na'aim, A.A. Islam and the secular state.
- Annette Cox, S.Z., Mick Marchington,. 2006. Embedding employee involvement and participation at work. *Human Resource Management Journal*. 16(3), pp.250-267.
- Antal, A. and Krebsbach-Gnath, C. 2003. " Consultants as Agents of Organisational Learning: The Importance of Marginality. *Handbook of Organisational Learning & Knowledge*, Oxford University Press, Oxford. pp.462-486.
- Aras, G. and Crowther, D. 2008. Culture and corporate governance. *SRRNet*.
- Archambault, J.J. and Archambault, M.E. 2003. A multinational test of determinants of corporate disclosure. *The International Journal of Accounting*. 38(2), pp.173-194.
- Arendt, S. and Brettel, M. 2010. Understanding the influence of corporate social responsibility on corporate identity, image, and firm performance. *Management Decision*. 48(10), pp.1469-1492.
- Arjaliès, D.L. 2010. A social movement perspective on finance: how Socially Responsible Investment mattered. *Journal of Business Ethics*. 92, pp.57-78.
- Arndt, H., Isenmann, R., Brosowski, J., Thiessen, I. and Marx Gómez, J. 2006. Sustainability reporting using the eXtensible Business Reporting Language (XBRL). *Managing Environmental Knowledge*. Aachen: Shaker. pp.75-82.
- Arnold, M. and Hockerts, K. The greening dutchman: Philips' process of green flagging to drive sustainable innovations. *Business Strategy and the Environment*.
- Arup. 2013. UK Energy Legislation Timeline. [Online].
- Ashworth, W. 1951. British Industrial Villages in the Nineteenth Century *The Economic History Review*. New Series, Vol. 3.
- Atkinson, G. 2000. Measuring corporate sustainability. *Journal of Environmental Planning and Management*. 43(2), pp.235-252.
- Aten, Kathryn, and Jennifer Howard-Grenville. "Encouraging trade at the boundary of organisational culture and institutional theory." *Journal of Management Inquiry* 21.1 (2012): 114-117.
- Aupperle, K.E., Carroll, A.B. and Hatfield, J.D. 1985. An empirical examination of the relationship between corporate social responsibility and profitability. *Academy of Management Journal*. pp.446-463.
- Austin, J., Stevenson, H. and Wei-Skillern, J. 2006. Social and commercial entrepreneurship: same, different, or both? *Entrepreneurship theory and practice*. 30(1), pp.1-22.
- Babbie, E. 2001. *The practice of social research*, Wadsworth, Thomson learning. Belmont, California.
- Baker, T. and Aldrich, H.E. 1994. Friends and strangers: Early hiring practices and idiosyncratic jobs. *Frontiers of entrepreneurship research*. pp.75-87.
- Baker, T. and Aldrich, H.E. 1999. The trouble with gurus: responses to dependence and the emergence of employment practices in entrepreneurial firms. *Frontiers of entrepreneurship research*. pp.1-14.
- Bakker, F.G.A.D., Groenewegen, P. and Hond, F.D. 2005. A Bibliometric Analysis of 30 Years of Research and Theory on Corporate Social Responsibility and Corporate Social Performance. *Business Society*. 44, pp.283 - 317.
- Ball, R., Kothari, S. and Robin, A. 2000. The effect of international institutional factors on properties of accounting earnings. *Journal of Accounting and Economics*. 29(1), pp.1-52.
- Ball, R., Robin, A. and Wu, J.S. 2003. Incentives versus standards: properties of accounting income in four East Asian countries* 1. *Journal of Accounting and Economics*. 36(1-3), pp.235-270.
- Barbut, M. and van der Lugt, C. 2007. 20 Corporate responsibility: the UNEP experience. *Research Handbook on Corporate Legal Responsibility*. p349.
- Barkemeyer, R. 2009. Beyond compliance—below expectations? CSR in the context of international development. *Business Ethics: A European Review*. 18(3), pp.273-289.
- Barnard, C., Deakin, S. and Hobbs, R. 2004. Reflexive law, corporate social responsibility and the evolution of labour standards: The case of working time. *Institute for Technology, Enterprise and Competitiveness*, Doshisha University ITEC Research Paper, <http://www.cbr.cam.ac.uk/pdf/wp294>.

- pdf.
- Barnett, M.L. 2007. Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Academy of Management Review*. 32(3), p794.
- Bartley, T. 2007. Institutional Emergence in an Era of Globalization: The Rise of Transnational Private Regulation of Labor and Environmental Conditions¹. *American Journal of Sociology*. 113(2), pp.297-351.
- Bassen, A., Meyer, K., Hölz, H., Zamostny, A. and Schlange, J. 2006. The Influence of Corporate Responsibility on the Cost of Capital. In.
- bastien Mena, S. and Palazzo, G. 2009. The Interplay of Input and Output Legitimacies in Multi-Stakeholder Initiatives (MSI).
- Basu, K. and Palazzo, G. 2008. Corporate social responsibility: a process model of sensemaking. *The Academy of Management Review (AMR)*. 33(1), pp.122-136.
- Batillana, J., Leca, B. and Boxenbaum, E. 2009. Agency and institutions: A review of institutional entrepreneurship. *Academy of Management Annals*. 3, pp.65-107.
- Battilana, J. and Dorado, S. 2010. Building sustainable hybrid organisations: The case of commercial microfinance organisations. *Academy of Management Journal*. 53(6), pp.1419-1440.
- Battilana, J., Leca, B. and Boxenbaum, E. 2009. 2 how actors change institutions: towards a theory of institutional entrepreneurship. *The academy of management annals*. 3(1), pp.65-107.
- Bauer, R.A. and Fenn, D.H. 1972. *The corporate social audit*. Russell Sage Foundation Publications.
- Baum, J.A.C. and Powell, W.W. 1995. Cultivating an institutional ecology of organisations: Comment on Hannan, Carroll, Dundon, and Torres. *American sociological review*. pp.529-538.
- Beattie, V. and Smith, S.J. 2010. Human capital, value creation and disclosure. *Journal of Human Resource Costing & Accounting*. 14(4), pp.262-285.
- Beliveau, B., Cottrill, M. and O'Neill, H.M. 1994. Predicting corporate social responsiveness: A model drawn from three perspectives. *Journal of Business Ethics*. 13(9), pp.731-738.
- Belkaoui, A. and Karpik, P.G. 1989. Determinants of the corporate decision to disclose social information. *Accounting, Auditing & Accountability Journal*. 2(1).
- Bello, A. 2006. Intangibles and sustainability in local government reports: An analysis into an uneasy relationship. *Journal of Intellectual Capital*. 7(4), pp.440-456.
- Bengtsson, E. 2008. A history of Scandinavian socially responsible investing. *Journal of Business Ethics*. 82(4), pp.969-983.
- Bennington, L. 2008. Book Review: *Managing Corporate Social Responsibility in Action: Talking, Doing and Measuring* by F. den Hond, FGA de Bakker and P. Neergaard. *International Journal of Innovation and Sustainable Development*. 3(3), pp.366-368.
- Bernard, H.R. 2000. *Social research methods: Qualitative and quantitative approaches*. Sage Publications, Inc.
- Bernard, H.R. and Ryan, G.W. 2009. *Analyzing qualitative data: Systematic approaches*. Sage Publications, Inc.
- Berrone, P., Cruz, C., Gomez-Mejia, L.R. and Larraza-Kintana, M. 2010. Socioemotional wealth and corporate responses to institutional pressures: do family-controlled firms pollute less? *Administrative Science Quarterly*. 55(1), pp.82-113.
- Bertels, S. *Leaders and Laggards: The Influence of Competing Logics on Corporate Environmental Action*.
- Bertels, S. and Pelozo, J. 2008. Running just to stand still? Managing CSR reputation in an era of ratcheting expectations. *Corporate Reputation Review*. 11(1), pp.56-72.
- Besharov, M. and Smith, W. 2013. Multiple logics in organisations: Explaining their varied nature and implications. *Academy of Management Review*. pamr. 2011.0431.
- Besser, T.L., Miller, N. and Perkins, R.K. 2006. For the greater good: business networks and business social responsibility to communities. *Entrepreneurship and regional development*. 18(4), pp.321-339.
- Bhaskar, R. 1978. On the possibility of social scientific knowledge and the limits of naturalism. *Journal for the Theory of Social Behaviour*. 8(1), pp.1-28.
- Bhaskar, R. 2009. *Scientific realism and human emancipation*. Taylor & Francis.
- Bibri, M., Karlskrona, S. and Hederstierna, A. 2008. Corporate sustainability/CSR communications and value creation: a marketing approach.
- Bieker, T., Dyllick, T., Gminder, C. and Hockerts, K. 2001. Towards a sustainability balanced scorecard-linking environmental and social sustainability to business strategy. In, pp.22-31.
- Binder, A. 2007. For love and money: Organisations' creative responses to multiple environmental logics. *Theory and society*. 36(6), pp.547-571.
- Birkin, F., Edwards, P. and Woodward, D. 1997. Changed rules theory and the evolution of accountancy. *Critical Perspectives on Accounting*. 8(4), pp.315-340.
- Birkin, F., Edwards, P. and Woodward, D. 2005. Accounting's contribution to a conscious cultural evolution: an end to sustainable development. *Critical Perspectives on Accounting*. 16(3), pp.185-208.
- Blau, P.M. and Scott, W.R. 2003. *Formal organisations: A comparative approach*. Stanford Business Books.
- Bless, H., Betsch, T. and Franzen, A. 1998. Framing the framing effect: the impact of context cues on solutions to the 'Asian disease' problem. *European*
- Blindenheim, B.-T. 2010. Towards a Convergent Institutional Perspective on Corporate Social Responsibility (CSR). University of Stavanger. *Journal of Social Psychology*. 28(2).

- Blowfield, M. 2007. Reasons to be cheerful? What we know about CSR's impact. *Third World Quarterly*. 28(4), pp.683 - 695.
- Blowfield, M. and Murray, A. 2008. *Corporate responsibility: a critical introduction*. Oxford University Press, USA.
- Blumenthal, D., Mitchell, C.E., Pyšek, P. and Jarošík, V. 2009. Synergy between pathogen release and resource availability in plant invasion. *Proceedings of the National Academy of Sciences*. 106(19), p7899.
- Blundel, R.K., Spence, L.J. and Zerbinati, S. 2011. Entrepreneurial social responsibility: scoping the territory. *Ethics in Small and Medium Sized Enterprises*. pp.123-145.
- Boiral, O. and Gendron, Y. Sustainable development and certification practices: Lessons learned and prospects. *Business Strategy and the Environment*.
- Borga, F., Citterio, A., Noci, G. and Pizzurno, E. 2009. Sustainability report in small enterprises: case studies in Italian furniture companies. *Business Strategy and the Environment*. 18(3), pp.162-176.
- Borghoff, U.M. and Pareschi, R. 1997. Information technology for knowledge management. *Journal of Universal Computer Science*. 3(8), pp.835-842.
- Bourdais, D. and Hance, T. 2009. Behavioural Processes. *Behavioural Processes*. 81, pp.92-94.
- Bowen, H.R. and Johnson, F.E. 1953. *Social responsibility of the businessman*. Harper.
- Brammer, S., Brooks, C. and Pavelin, S. 2006. Corporate social performance and stock returns: UK evidence from disaggregate measures. *Financial Management*. 35(3), pp.97-116.
- Brammer, S. and Pavelin, S. 2004. Building a good reputation. *European Management Journal*. 22(6), pp.704-713.
- Brammer, S. and Pavelin, S. 2006. Voluntary environmental disclosures by large UK companies. *Journal of Business Finance & Accounting*. 33(7 8), pp.1168-1188.
- Brammer, S. and Pavelin, S. 2008. Factors influencing the quality of corporate environmental disclosure. *Business Strategy and the Environment*. 17(2), pp.120-136.
- Branco, M.C. and Rodrigues, L.L. 2008. Social responsibility disclosure: a study of proxies for the public visibility of Portuguese banks. *The British Accounting Review*. 40(2), pp.161-181.
- Breitbarth, T., Harris, P. and Aitken, R. 2009. Corporate social responsibility in the European Union: a new trade barrier? *Journal of Public Affairs*. 9(4), pp.239-255.
- Bridges, C. and Wilhelm, W. 2008. Going beyond green: The "why and how" of integrating sustainability into the marketing curriculum. *Journal of Marketing Education*. 30(1), p33.
- Brock, D., Powell, M.J. and Hinings, C.R. 1999. *Restructuring the professional organisation: accounting, health care and law*. Psychology Press.
- Bronn, P. and Bronn, C. 2003. A reflective stakeholder approach: Co-orientation as a basis for communication and learning. *Journal of Communication Management*. 7(4), pp.291-303.
- Browaeys, M.J. and Price, R. 2008. *Understanding cross-cultural management*. Pearson Education.
- Brown, C. 2006. *Moral capital: foundations of British abolitionism*. The University of North Carolina Press.
- Brown, H.S., de Jong, M. and Lessidrenska, T. 2007. The rise of the Global Reporting Initiative (GRI) as a case of institutional entrepreneurship. John F. Kennedy School of Government, Harvard University. www.hks.harvard.edu/m-rcbg/CSRI/publications/workingpaper_36_brown.pdf.
- Brown, H.S., De Jong, M. and Lessidrenska, T. 2009. The rise of the Global Reporting Initiative: a case of institutional entrepreneurship. *Environmental Politics*. 18(2), pp.182-200.
- Brown, H.S., de Jong, M. and Levy, D.L. 2009. Building institutions based on information disclosure: lessons from GRI's sustainability reporting. *Journal of Cleaner Production*. 17(6), pp.571-580.
- Brown, H.S. and Lessidrenska, T. Can Global Reporting Initiative Become a Global Institution?(Part I: The Rise of the GRI as a Case of Institutional Entrepreneurship).
- Brown, J.L., Cooper, D.J., Greenwood, R. and Hinings, C. 1996. Strategic alliances within a big-six accounting firm: A case study. *International Studies of Management & Organisation*. 26(2).
- Bruce, E. 1993. Leaders or Followers? *Social Responsibility Journal*. 2(1), pp.17-22.
- Bryman, A. 2001. *Social research methods*. CSIRO.
- Bryman, A. 2006. Integrating quantitative and qualitative research: how is it done? *Qualitative research*. 6(1), p97.
- Bryman, A. 2007. Barriers to integrating quantitative and qualitative research. *Journal of Mixed Methods Research*. 1(1), p8.
- Bryman, A. 2008. Why do researchers integrate/combine/mesh/blend/mix/merge/fuse quantitative and qualitative research. *Advances in mixed methods research: Theories and applications*. pp.87-100.
- Bryman, A. 2012. *Social research methods*. Oxford university press.
- Bryman, A. and Bell, E. 2007. *Business research methods*. Oxford University Press, USA.
- Bryman, A. and Hardy, M.A. 2009. *Handbook of data analysis*. Sage Publications Ltd.
- Buhr, H. and Grafström, M. 2006. The making of meaning in the media: the case of corporate social responsibility in The Financial Times, 1988-2003. *Managing Corporate Social Responsibility in Action: Talking, Doing and Measuring*. Ashgate, Aldershot.
- Burke, L. and Logsdon, J.M. 1996. How corporate social responsibility pays off. *Long Range Planning*. 29(4), pp.495-502.
- Busenitz, L.W., West, G.P., Shepherd, D., Nelson, T., Chandler, G.N. and Zacharakis, A. 2003. *Entrepreneurship*

- research in emergence: Past trends and future directions. *Journal of Management*. 29(3), p285.
- Cacioppe, R., Forster, N. and Fox, M. 2008. A survey of managers' perceptions of corporate ethics and social responsibility and actions that may affect companies' success. *Journal of Business Ethics*. 82(3), pp.681-700.
- Cahyandito, F. and Ebinger, F. The Effectiveness of Sustainability Reporting: Is it Only About the Report's Design and Contents?
- Campbell, D., Craven, B. and Shrives, P. 2003. Voluntary social reporting in three FTSE sectors: a comment on perception and legitimacy. *Accounting, Auditing & Accountability Journal*. 16(4), pp.558-581.
- Campbell, J.L. 2006. Institutional analysis and the paradox of corporate social responsibility. *American behavioral scientist*. 49(7), p925.
- Campbell, J.L. 2007. Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*. 32(3), p946.
- Campbell, T. 2012. Corporate social responsibility: Beyond the business case to human rights. *Business and Human Rights*. p47.
- Canbäck, S. 1998. Transaction Cost Theory and Management Consulting.
- Carey P, S.R., Tanewski G. 2000. Voluntary demand for internal and external auditing by family businesses. *Auditing: A Journal of Practice & Theory*. 19, pp.37-51.
- Carroll, A.B. 1975. Managerial ethics a post-watergate view. *Business Horizons*. 18(2), pp.75-80.
- Carroll, A.B. 1978. Setting operational goals for corporate social responsibility. *Long Range Planning*. 11(2), pp.35-38.
- Carroll, A.B. 1979. A three-dimensional conceptual model of corporate performance. *Academy of management review*. 4(4), pp.497-505.
- Carroll, A.B. 1991. The pyramid of corporate social responsibility. *Business Horizons*. 34(4), pp.39-48.
- Carroll, A.B. 1991. The pyramid of corporate social responsibility: Toward the moral management of organisational stakeholders. *Business horizons*. 34(4), pp.39-48.
- Carroll, A.B. 1999. Corporate Social Responsibility Evolution of a Definitional Construct *Business & Society*. 38(3), pp.268-295
- Carroll, A.B. 2008. A history of corporate social responsibility: Concepts and practices. *The Oxford handbook of corporate social responsibility*. pp.19-46.
- Carroll, A.B. and Buchholtz, A.K. 2008. *Business and Society: Ethics and Stakeholder Management*. 5.
- Carroll, G.R., Goodstein, J. and Gyenes, A. 1988. Organisations and the state: Effects of the institutional environment on agricultural cooperatives in Hungary. *Administrative Science Quarterly*. 33(2), pp.233-256.
- Cascio, J., Woodside, G. and Mitchell, P. 1996. *ISO 14000 guide: the new international environmental management standards*. McGraw-Hill Professional.
- Castilla Polo, F. and Gallardo Vázquez, D. 2008. Social information within the intellectual capital report. *Journal of International Management*. 14(4), pp.353-363.
- Castka, P., Bamber, C.J., Bamber, D.J. and Sharp, J.M. 2004. Integrating corporate social responsibility (CSR) into ISO management systems—in search of a feasible CSR management system framework. *The TQM Magazine*. 16(3), pp.216-224.
- Cerin, P. 2002. Communication in corporate environmental reports. *Corporate Social Responsibility and Environmental Management*. 9(1), pp.46-65.
- Cerin, P. 2004. Where is corporate social responsibility actually heading? *Progress in Industrial Ecology, an International Journal*. 1(1), pp.307-330.
- Champion, E. and Gendron, C. 2003. *economics and humanism*.
- Chapman, S. and Campus, J. 2004. *Socially responsible supply chains: Marks & Spencer in historic perspective*. International Centre for Corporate Social Responsibility.
- Cheng, Y.T. and Van de Ven, A.H. 1996. Learning the innovation journey: order out of chaos? *Organisation Science*. pp.593-614.
- Cherry, M. and Sneirson, J. 2010. Beyond profit: Rethinking corporate social responsibility and greenwashing after the BP oil disaster.
- Cherry, M.A. and Sneirson, J.F. 2011. Beyond profit: Rethinking corporate social responsibility and greenwashing after the BP oil disaster. *Tulane Law Review*. 85(4), p983.
- Chevallier, J. 2011. A model of carbon price interactions with macroeconomic and energy dynamics. *Energy Economics*. 33(6), pp.1295-1312.
- Chia, M. 2009. Corporate sustainability assurance reports and sustainability index listing: an empirical investigation on institutional investors' decision making and confidence.
- Child, J., Lu, Y. and Tsai, T. 2007. Institutional entrepreneurship in building an environmental protection system for the People's Republic of China. *Organisation Studies*. 28(7), pp.1013-1034.
- Cho, C.H. 2009. Legitimation strategies used in response to environmental disaster: a French case study of total SA's Erika and AZF incidents. *European Accounting Review*. 18(1), pp.33-62.
- Christensen, L.J., Peirce, E., Hartman, L.P., Hoffman, W.M. and Carrier, J. 2007. Ethics, CSR, and sustainability education in the Financial Times top 50 global business schools: baseline data and future research directions. *Journal of Business Ethics*. 73(4), pp.347-368.

- Christmann, P. 2004. Multinational companies and the natural environment: Determinants of global environmental policy standardization. *The Academy of Management Journal*. 47(5), pp.747-760.
- CHRISTOPHER WRIGHT and ALEXIS RWABIZAMBUGA. 2006. Institutional Pressures, Corporate Reputation, and Voluntary Codes of Conduct: An Examination of the Equator Principles. *Business and Society Review*. 111(1), pp.89-117.
- Clapp, J. 2001. ISO environmental standards: Industry's gift to a polluted globe or the developed world's competition-killing strategy. *Yearbook of International Cooperation on Environment and Development*. 2002, pp.27-33.
- Clapp, J. 2005. The privatization of global environmental governance: ISO 14000 and the developing world. *The business of global environmental governance*. Cambridge (Mass.): MIT. pp.223-248.
- Clark, C.E. 2000. Differences between public relations and corporate social responsibility: An analysis. *Public Relations Review*. 26(3), pp.363-380.
- Clark, T. and Salaman, G. 1998. Telling Tales: Management Gurus' Narratives and the Construction of Managerial Identity. *Journal of Management Studies*. 35(2), pp.137-161.
- Clatworthy, M. and Jones, M.J. 2001. The effect of thematic structure on the variability of annual report readability. *Accounting, Auditing & Accountability Journal*. 14(3), pp.311-326.
- Cliff, J.E., Jennings, P.D. and Greenwood, R. 2006. New to the game and questioning the rules: The experiences and beliefs of founders who start imitative versus innovative firms. *Journal of Business Venturing*. 21(5), pp.633-663.
- Cochran, P.L. and Wood, R.A. 1984. Corporate social responsibility and financial performance. *Academy of management Journal*. 27(1), pp.42-56.
- Collison, D., Cobb, G., Power, D. and Stevenson, L. 2009. FTSE4Good: exploring its implications for corporate conduct. *Accounting, Auditing & Accountability Journal*. 22(1), pp.35-58.
- Conley, J. and Williams, C. The Corporate Social Responsibility Movement as an Ethnographic Problem.
- Conley, J. and Williams, C. 1999. Engage, embed, and embellish: Theory versus practice in the corporate social responsibility movement. *HARV. L. REV.* 1197, pp.1273-1299.
- Conway, H. 2013. In Defence of Red Trousers. [Online]. [Accessed Aug 1st]. Available from: <http://www.theguardian.com/commentisfree/2013/aug/01/in-defence-of-red-trousers>
- Corbett, C. and Kirsch, D. 2000. ISO 14000: an agnostic's report from the front line. *ISO 9000+ ISO 14000 News*. 9(2), pp.4-17.
- Cornelissen, J. 2014. *Corporate communication: A guide to theory and practice*. Sage.
- Cornelissen, J. and Cornelissen, J.P. 2011. *Corporate communication: A guide to theory and practice*. Sage Publications Ltd.
- Cornelius, N., Todres, M., Janjuha-Jivraj, S., Woods, A. and Wallace, J. 2008. Corporate social responsibility and the social enterprise. *Journal of Business Ethics*. 81(2), pp.355-370.
- Coupland, C. 2005. Corporate social responsibility as argument on the web. *Journal of Business Ethics*. 62(4), pp.355-366.
- Courtis, J.K. 2004. Corporate report obfuscation: artefact or phenomenon? *The British Accounting Review*. 36(3), pp.291-312.
- Cowan, D., Dopart, P., Ferracini, T., Sahmel, J., Merryman, K., Gaffney, S. and Paustenbach, D. 2010. *A Cross-Sectional Analysis of Reported Corporate Environmental Sustainability Practices*. Regulatory Toxicology and Pharmacology.
- Cramer, J. 2003. Corporate social responsibility: lessons learned. *Environmental Quality Management*. 13(2), pp.59-66.
- Cramer, J. 2005. Company learning about corporate social responsibility. *Business Strategy and the Environment*. 14(4), pp.255-266.
- Cramer, J., Van Der Heijden, A. and Jonker, J. 2006. Corporate social responsibility: making sense through thinking and acting. *Business Ethics: A European Review*. 15(4), pp.380-389.
- Crane, A. 2008. *The Oxford handbook of corporate social responsibility*. Oxford University Press, USA.
- Crane, A., Matten, D. and Moon, J. 2004. Stakeholders as citizens? Rethinking rights, participation, and democracy. *Journal of Business Ethics*. 53(1), pp.107-122.
- Creplet, F., Dupouet, O., Kern, F., Mehmanpazir, B. and Munier, F. 2001. Consultants and experts in management consulting firms. *Research Policy*. 30(9), pp.1517-1535.
- Crook, C. 2005. The good company. *The Economist*. 22(2005), pp.3-18.
- Crouch, C. 2006. Modelling the firm in its market and organisational environment: methodologies for studying corporate social responsibility. *Organisation Studies*. 27(10), p1533.
- Cumming, D. and Johan, S. 2007. Socially responsible institutional investment in private equity. *Journal of Business Ethics*. 75(4), pp.395-416.
- Czarniawska, B. and Sevón, G. 2005. *Global Ideas: How Ideas, Objects and Practices Travel in the Global Economy*, Liber & Copenhagen Business School Press, Malmö, Sweden.
- Czarniawska, B. and Sevón, G. 1998. Translating organisational change. *ORGANISATION STUDIES-BERLIN-EUROPEAN GROUP FOR ORGANISATIONAL STUDIES*. 19, pp.518-521.
- Czarniawska, B. and Sevón, G. 2005. *Global ideas. How ideas, objects and practices travel in the global economy*. Liber & Copenhagen Business School Press.

- Czarniawska-Joerges, B. 2004. Narratives of individual and organisational identities. *Organisational identity: a reader*. pp.407-435.
- Czarniawska-Joerges, B. and Sevón, G. 1996. Translating organisational change. *de Gruyter*.
- Dacin, M.T., Goodstein, J. and Scott, W.R. 2002. Institutional theory and institutional change: Introduction to the special research forum. *The Academy of Management Journal*. 45(1), pp.43-56.
- Dacin, P.A., Dacin, M.T. and Matear, M. 2010. Social entrepreneurship: Why we don't need a new theory and how we move forward from here. *The Academy of Management Perspectives (formerly The Academy of Management Executive)(AMP)*. 24(3), pp.37-57.
- Dahlsrud, A. 2008. How corporate social responsibility is defined: an analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*. 15(1), pp.1-13.
- Damon, S. and Eaves, M. 1988. *A Blake dictionary: the ideas and symbols of William Blake*. Brown Univ Pr.
- Dando, N. and Swift, T. 2003. Transparency and assurance minding the credibility gap. *Journal of Business Ethics*. 44(2), pp.195-200.
- Daub, C. 2007. Assessing the quality of sustainability reporting: an alternative methodological approach. *Journal of Cleaner Production*. 15(1), pp.75-85.
- Daudigeos, T. 2013. In their profession's service: how staff professionals exert influence in their organisation. *Journal of Management Studies*. 50(5), pp.722-749.
- D'Aunno, T., Sutton, R.I. and Price, R.H. 1991. Isomorphism and external support in conflicting institutional environments: A study of drug abuse treatment units. *The Academy of Management Journal*. 34(3), pp.636-661.
- Davenport, K. 2000. Corporate citizenship: a stakeholder approach for defining corporate social performance and identifying measures for assessing it. *Business & Society*. 39(2), p210.
- David E. Guest. 1998. Is the psychological contract worth taking seriously? *Journal of Organisational Behavior*. 19(S1), pp.649-664.
- David E. Guest. 1998. On meaning, metaphor and the psychological contract: a response to Rousseau (1998). *Journal of Organisational Behavior*. 19(S1), pp.673-677.
- David Guest, N.C. 1999. Peering into the Black Hole: The Downside of the New Employment Relations in the UK. *British Journal of Industrial Relations*. 37(3), pp.367-389.
- Davies, I.A. and Crane, A. 2010. Corporate social responsibility in small-and medium-size enterprises: investigating employee engagement in fair trade companies. *Business Ethics: A European Review*. 19(2), pp.126-139.
- Davison, J. 2007. Photographs and accountability: cracking the codes of an NGO. *Accounting, Auditing & Accountability Journal*. 20(1), pp.133-158.
- Dawkins, J. and Lewis, S. 2003. CSR in Stakeholder Expectations: And Their Implication for Company Strategy. *Journal of Business Ethics*. 44(2-3), pp.185-193.
- de Bakker, F., den Hond, F. and Neergaard, P. 2012. *Managing corporate social responsibility in action: talking, doing and measuring*. Gower Publishing, Ltd.
- de Bakker, F.G.A. and den Hond, F. 2008. Introducing the Politics of Stakeholder Influence. *Business & Society*. 47(1), p8.
- de Madariaga, J.G. and Valor, C. 2007. Stakeholders management systems: Empirical insights from relationship marketing and market orientation perspectives. *Journal of Business Ethics*. 71(4), pp.425-439.
- Deegan, C. 2002. Introduction: the legitimising effect of social and environmental disclosures—a theoretical foundation. *Accounting, Auditing & Accountability Journal*. 15(3), pp.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, Organisations and Society*. 31(4-5), pp.343-372.
- Deegan, C., Rankin, M. and Tobin, J. 2002. An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory. *Accounting, Auditing & Accountability Journal*. 15(3), pp.312-343.
- Deephouse, D.L. 1996. Does isomorphism legitimate? *The Academy of Management Journal*. 39(4), pp.1024-1039.
- Deetz, S. 2007. Corporate governance, corporate social responsibility, and communication. *The debate over corporate social responsibility*. pp.267-278.
- Deitelhoff, N. and Wolf, K.D. *Business and Human Rights: How Corporate Norm Violators become Norm-entrepreneurs*.
- Den Elzen, M., Höhne, N. and Van Vliet, J. 2009. Analysing comparable greenhouse gas mitigation efforts for Annex I countries. *Energy Policy*. 37(10), pp.4114-4131.
- den Hond, F., de Bakker, F. and Neergaard, P. 2007. *Managing corporate social responsibility in action: talking, doing and measuring*. Ashgate Pub Co.
- den Hond, F., de Bakker, F.G. and Neergaard, P. 2007. Introduction to managing corporate social responsibility in action: Talking, doing and measuring. *Managing Corporate Social Responsibility in Action: Talking, Doing and Measuring*. Aldershot, Hampshire, England: Ashgate Publishing. pp.1-12.
- Den Hond, F. and De Bakker, F.G.A. 2007. Ideologically motivated activism: How activist groups influence corporate social change activities. *The Academy of Management Review ARCHIVE*. 32(3), pp.901-924.

- Denise M. Rousseau, S.A.T. 1998. Assessing psychological contracts: issues, alternatives and measures. *Journal of Organisational Behavior*. 19(S1), pp.679-695.
- Dentchev, N.A. 2005. Integrating corporate social responsibility in business models. Working Papers of Faculty of Economics and Business Administration, Ghent University, Belgium.
- Denzin, N.K. and Lincoln, Y.S. 2000. *Handbook of qualitative research*. Sage Publications, Inc., 2455 Teller Road, Thousand Oaks, California 91320 (\$130). Tel: 800-818-7243 (Toll Free); Fax: 800-583-2665 (Toll Free); e-mail; order@ sagepub. com; Web site: <http://www.sagepub.com/>.
- Desrochers, P. 2002. Does it pay to be green? Some historical perspective. *Journal of Private Enterprise*. 17(Spring 2002), pp.20-36.
- Dickerson, C.M. 2001. Human rights: The emerging norm of corporate social responsibility. *Tul. L. Rev.* 76, p1431.
- Dierkes, M. and Antal, A. 1985. The use and the usefulness of corporate social reporting. *Accounting, Organisations, and Society*. 10(1), pp.24-34.
- DiMaggio, P. 1997. Culture and cognition. *Annual Review of Sociology*. 23.
- DiMaggio, P.J. 1983. State expansion and organisational fields. *Organisational theory and public policy*. pp.147-161.
- DiMaggio, P.J. 1991. Constructing an organisational field as a professional project: US art museums, 1920-1940. *The new institutionalism in organisational analysis*. pp.267-292.
- DiMaggio, P.J. 1995. Comments on "What theory is not". *Administrative Science Quarterly*. 40(3), pp.391-397.
- DiMaggio, P.J. and Anheier, H.K. 1990. The sociology of nonprofit organisations and sectors. *Annual Review of Sociology*. 16, pp.137-159.
- DiMaggio, P.J., Useem, M., Cavendish, E.A., Peterson, R.A., Zolberg, V.L., Thompson, N.L., Powell, W.W. and Jencks, C. 1986. *Nonprofit Enterprise in the Arts:: Studies in Mission and Constraint*.
- Direction, S. and Ltd, M. 2002. McDonalds jumps on the CSR bandwagon. *Strategic Direction*. 18(9), pp.8-11.
- Ditlev-Simonsen, C.D. and Midttun, A. 2011. What motivates managers to pursue corporate responsibility? A survey among key stakeholders. *Corporate Social Responsibility and Environmental Management*. 18(1), pp.25-38.
- Doane, D. 2005. The myth of CSR. *Stanford Social Innovation Review*. 3(3), pp.22-29.
- 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), pp.47-73.
- Dohse, K., Jürgens, U. and Malsch, T. 2003. FROM "FORDISM" TO "TOYOTISM"? Henry Ford: Critical Evaluations in Business and Management. 2(2), p22.
- Donaldson, T. 1982. *Corporations and morality*. Prentice-Hall.
- 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), pp.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), pp.65-91.
- Dooley, K.J. and Van de Ven, A.H. 1999. Explaining complex organisational dynamics. *Organisation Science*. pp.358-372.
- Dorado, S. 2005. Institutional Entrepreneurship, Partaking, and Convening. *Organisation Studies*. 26(3), p385.
- Dorf, M.C. and Sabel, C.F. 1998. Constitution of Democratic Experimentalism, *A. Colum. L. Rev.* 98, p267.
- Dowling, J. and Pfeffer, J. 1975. Organisational legitimacy: Social values and organisational behavior. *The Pacific Sociological Review*. 18(1), pp.122-136.
- Dragomir, V. 2010. Environmentally sensitive disclosures and financial performance in a European setting. *Journal of Accounting & Organisational Change*. 6(3), pp.359-388.
- Drazin, R., Glynn, M.A. and Kazanjian, R.K. 2004. Dynamics of structural change. *Handbook of organisational change and innovation*. 173.
- Drucker, P. 2007. *Innovation and entrepreneurship: Practice and principles*. Butterworth Heinemann.
- Du Toit, A. Competencies and thinking skills required in modern auditing for dealing with sustainability assurance TACT Public Sector Auditing Symposium 2008, Midrand, 30 January 2008.
- Du Toit, A. Sustainability assurance as a driver of change for the auditing profession.
- Dunfee, T.W. and Donaldson, T. 1995. Contractarian business ethics: current status and next steps. *Business Ethics Quarterly*. 5(2), pp.173-186.
- Dunning, D. 2005. Self-insight: Roadblocks and detours on the path to knowing thyself. Psychology Press (UK).
- Dunning, D., Heath, C. and Suls, J. 2004. Flawed self-assessment. *Psychological Science in the Public Interest*. 5(3), pp.69-106.
- Durand, R. and Vaara, E. 2009. Causation, counterfactuals, and competitive advantage. *Strategic Management Journal*. 30(12), pp.1245-1264.
- Dyllick, T. and Hockerts, K. 2002. Beyond the business case for corporate sustainability. *Business strategy and the environment*. 11(2), pp.130-141.
- Ebinger, F., Cahyandito, M., Detten, R. and Schlüter, A. 2006. Just a Paper Tiger? Exploration of Sustainability Reporting as a Corporate Communication Instrument. *Sustainability accounting and reporting*. pp.511-531.

- Egels-Zandén, N. and Wahlqvist, E. 2007. Post-partnership strategies for defining corporate responsibility: The business social compliance initiative. *Journal of Business Ethics*. 70(2), pp.175-189.
- Egri, C.P. and Ralston, D.A. 2008. Corporate responsibility: A review of international management research from 1998 to 2007. *Journal of International Management*. 14(4), pp.319-339.
- Ehrenclou, K.W. Corporate Social Responsibility and the Influence of Non-Governmental Organisations. thesis.
- Ehrenfeld, J. 2005. The roots of sustainability. *MIT Sloan Management Review*. 46(2), pp.23-25.
- Eisenhardt, K. 1989. Agency theory: An assessment and review. *Academy of Management Review*. 14(1), pp.57-74.
- Eisenhardt, K.M. 1989. Agency theory: An assessment and review. *The Academy of Management Review*. 14(1), pp.57-74.
- Elkington, J. 1994. Towards the sustainable corporation: Win-win-win business strategies for sustainable development. *California management review*. 36(2), p90.
- Elkington, J. 1997. Cannibals with forks. *The triple bottom line of 21st century*.
- Elkington, J. 2002. Corporate strategy in the chrysalis economy. *Corporate Environmental Strategy*. 9(1), pp.5-12.
- Elliott, R.K. and Jacobson, P.D. 1994. Costs and benefits of business information disclosure. *Accounting Horizons*. 8, pp.80-80.
- Ellison, N.B. 2007. Social network sites: Definition, history, and scholarship. *Journal of Computer-Mediated Communication*. 13(1), pp.210-230.
- Emery, F. and Trist, E. 2008. The causal texture of organisational environments. *Organisation Change: A Comprehensive Reader*. 11, p200807.
- Emery, F.E., Thorsrud, E., Trist, E.L. and Lansdown, E. 1969. Form and content in industrial democracy: some experiences from Norway and other European countries. Tavistock Publications.
- Emtairah, T. 2002. Corporate Environmental Reporting. *Review of Action Policy in Europe*.
- Emtairah, T. and Mont, O. 2008. Gaining legitimacy in contemporary world: environmental and social activities of organisations. *International Journal of Sustainable Society*. 1(2), pp.134-148.
- Engwall, M., Kling, R. and Werr, A. 2005. Models in action: how management models are interpreted in new product development. *R&D Management*. 35(4), pp.427-439.
- Entine, J. 2003. The myth of social investing. *Organisation & Environment*. 16(3), pp.352-368.
- Epstein, J. 1982. The lion of freedom: Feargus O'Connor and the Chartist movement, 1832-1842. Croom Helm.
- Epstein, M. and Books24x7, I. 2008. Making sustainability work: Best practices in managing and measuring corporate social, environmental and economic impacts. Greenleaf.
- Epstein, M. and Roy, M. 2003. Making the business case for sustainability. *CORPORATE CITIZENSHIP*. p79.
- Epstein, M.J. and Roy, M.J. 2003. Making the business case for sustainability. *CORPORATE CITIZENSHIP*. p79.
- Epstein, S. 1994. Integration of the cognitive and the psychodynamic unconscious. *American Psychologist*. 49, pp.709-709.
- Ernst, B. and Kieser, A. 2000. How Consultants Outcompete Management Scientists on the Market of Management Knowledge.
- Etzion, D. and Ferraro, F. 2006. Institutional entrepreneurship through voluntary standard setting: The case of global reporting initiative. In, pp.6-8.
- Etzion, D. and Ferraro, F. 2010. The role of analogy in the institutionalization of sustainability reporting. *Organisation Science*. 21(5), pp.1092-1107.
- Everett, J. and Neu, D. 2000. Ecological modernization and the limits of environmental accounting? In: Wiley Online Library, pp.5-29.
- Fassin, Y. 2008. SMEs and the fallacy of formalising CSR. *Business Ethics: A European Review*. 17(4), pp.364-378.
- Faulconbridge, J. and Muzio, D. 2011. Professions in a globalizing world: towards a transnational sociology of the professions?
- Feldman, R. and Sanger, J. 2007. *The text mining handbook: advanced approaches in analyzing unstructured data*. Cambridge University Press.
- Ferguson, M. 2002. *The rise of management consulting in Britain*. Ashgate.
- Fernandez-Young, A., Moon, J. and Young, R. 2003. The UK Corporate Social Responsibility consultancy industry: a phenomenological approach. *International Centre for Corporate Social Responsibility*.
- Ferns, B., Emelianova, O. and Sethi, S. 2008. In His Own Words: The Effectiveness of CEO as Spokesperson on CSR-Sustainability Issues—Analysis of Data from the Sethi CSR Monitor®. *Corporate Reputation Review*. 11(2), pp.116-129.
- Ferrari, R. 2013. *Institutional Logics in Action: a Slow-Motion Analysis of the Accreditation Process of Italian Museums*. thesis, LUISS Guido Carli.
- Fet, A.M., Staniskis, J. and Arbaciauskas, V. 2009. Indicators and Reporting As a Driving Tool for Environmental Activities in the Region. *Environmental Research, Engineering and Management*. 47(1), pp.69-75.
- Figge, F. and Hahn, T. 2004. Sustainable value added—Measuring corporate contributions to sustainability beyond eco-efficiency. *Ecological Economics*. 48(2), pp.173-187.
- Figge, F., Hahn, T., Schaltegger, S. and Wagner, M. 2001. *Sustainability balanced scorecard. Wertorientiertes Nachhaltigkeitsmanagement mit der Balanced Scorecard*. Lüneburg: Center for Sustainability Management.

- Figge, F., Hahn, T., Schaltegger, S. and Wagner, M. 2002. The sustainability balanced scorecard-linking sustainability management to business strategy. *Business Strategy and the Environment*. 11(5), pp.269-284.
- Finucane, M., Alhakami, A., Slovic, P. and Johnson, S. 2000. The affect heuristic in judgments of risks and benefits. *Journal of Behavioral Decision Making*. 13(1).
- Fiol, C.M. 2002. Capitalizing on paradox: The role of language in transforming organisational identities. *Organisation Science*. pp.653-666.
- Fiol, C.M. and O'Conner, E. 2006. Stuff matters: artifacts, social identity, and legitimacy in the US medical profession. *Artifacts and organisations. Beyond mere symbolism*. pp.241-257.
- Fiol, C.M. and O'Connor, E.J. 2003. Waking up! Mindfulness in the face of bandwagons. *The Academy of Management Review*. 28(1), pp.54-70.
- Fiol, C.M. and O'Connor, E.J. 2005. *Stuff matters: Artifacts, identity, and legitimacy in the US medical profession*. Artifacts and Organisations, Mahwah NJ: Lawrence Erlbaum Associates Inc.
- FitzGerald, N. 2003. *CSR: Rebuilding Trust in Business, A Perspective on Corporate Social Responsibility*. Speech delivered in October.
- Fligstein, N. 1991. The structural transformation of American industry: An institutional account of the causes of diversification in the largest firms, 1919-1979. *The new institutionalism in organisational analysis*. 311.
- Fligstein, N. 1997. Social skill and institutional theory. *American behavioral scientist*. 40(4), p397.
- Fligstein, N. 2001. Social Skill and the Theory of Fields. *Sociological Theory*. 19(2), pp.105-125.
- Flint, J. 2009. Governing marginalised populations: the role of coercion, support and agency. *European Journal of Homelessness _ Volume*.
- Flohr, A., Schwindenhammer, S. and Rieth, L. 2008. Variations in Corporate Norm-Entrepreneurship: Why the Home State matters.
- Fombrun, C. and Shanley, M. 1990. What's in a name? Reputation building and corporate strategy. *Academy of Management Journal*. pp.233-258.
- Fonseca, A. Barriers to Strengthening the Global Reporting Initiative Framework: Exploring the perceptions of consultants, practitioners, and researchers.
- Fonseca, A. Requirements and Barriers to Strengthening Sustainability Reporting Among Mining Corporations.
- Fonseca, A. 2010. How credible are mining corporations' sustainability reports? A critical analysis of external assurance under the requirements of the International Council on Mining and Metals. *Corporate Social Responsibility and Environmental Management*. 17(6), pp.355-370.
- Forgues, B., Greenwood, R., Martí, I., Monin, P. and Walgenbach, P. 2013. New institutionalism: Roots and buds. *Management*. 15(5), pp.460-467.
- Forgues, B., Greenwood, R., Martí, I., Monin, P. and Walgenbach, P. 2013. New institutionalism: Roots and buds. In: AIMS.
- Fortune, A. and ALDRICH, H. 2002. Inter-organisational relations in cyberspace: Legitimacy Problems in diffusion of Web-based Outsourcing as a Hybrid form. Fuqua School of Business, Duke University.
- Fox, T. 2004. Corporate Social Responsibility and Development: In quest of an agenda. *Development*. 47(3), pp.29-36.
- Frankental, P. 2001 Corporate social responsibility - a PR invention? *Corporate Communications: An International Journal*. 6(1), pp.18 - 23.
- Franzosi, R.P. 2004. Content analysis. *Handbook of data analysis*. pp.547-565.
- Frazer, William. "Milton Friedman and Thatcher's Monetarist Experience." *Journal of Economic Issues* (1982): 525-533.
- Frederick, W.C. 1998. Moving to CSR. *Business & Society*. 37(1), p40.
- Frederick, William C. "The growing concern over business responsibility." *California Management Review* (pre-1986) 2.000004 (1960): 54.
- Freeman, R. Edward (1984). *Strategic Management: A stakeholder approach*. Boston: Pitman. ISBN 0-273-01913-9.
- Freeman, R.E. 2001. A stakeholder theory of the modern corporation. *Perspectives in Business Ethics* Sie. 3, p144.
- Freeman, R.E. 2004. The stakeholder approach revisited. *Zeitschrift für Wirtschafts-und Unternehmensethik*. 5(3), pp.228-241.
- Freeman, R.E. and Phillips, R.A. 2002. Stakeholder theory: A libertarian defense. *Business ethics quarterly*. pp.331-349.
- Friedland, Roger, and Robert R. Alford. "Bringing society back in: Symbols, practices and institutional contradictions." (1991): 232-263.
- Friedman, A. and Miles, S. 2002. Developing stakeholder theory. *Journal of Management Studies*. 39(1), pp.1-21.
- Friedman, M. 1970. A theoretical framework for monetary analysis. *The Journal of Political Economy*. pp.193-238.
- Friedman, M. 1971. A monetary theory of nominal income. *The Journal of Political Economy*. 79(2), pp.323-337.
- Friedman, M. 1989. *Quantity theory of money. Money—The New Palgrave*.

- Frostenson, M. 16. How consultants contribute to CSR innovation: combining competences and modifying standards.
- Gabbioneta, C., Greenwood, R., Mazzola, P. and Minoja, M. 2013. The influence of the institutional context on corporate illegality. *Accounting, Organisations and Society*. 38(6), pp.484-504.
- Galaskiewicz, J. and Burt, R.S. 1991. Interorganisation contagion in corporate philanthropy. *Administrative Science Quarterly*. 36(1).
- Galaskiewicz, J. and Wasserman, S. 1989. Mimetic Processes within an Interorganisational Field: An Empirical Test. *Administrative Science Quarterly*. 34(3).
- Gallagher, D. 2007. 11. The professionalization of sustainability. *Organisations and the sustainability mosaic: crafting long-term ecological and societal solutions*. p272.
- Gardberg, Naomi A., and Charles J. Fombrun. "Corporate citizenship: Creating intangible assets across institutional environments." *Academy of management Review* 31.2 (2006): 329-346.
- Garriga, E. and Melé, D. 2004. Corporate social responsibility theories: mapping the territory. *Journal of Business Ethics*. 53(1), pp.51-71.
- Gartner, W. 1988. Who is an entrepreneur? Is the wrong question. *American journal of small business*. 12(4), pp.11-32.
- Gartner, W. 2004. ACHIEVING" CRITICAL MESS" IN ENTREPRENEURSHIP SCHOLARSHIP. *Corporate Entrepreneurship*. p199.
- Gartner, W., Shaver, K., Carter, N. and Reynolds, P. What Is Entrepreneurship and How Do You Find It?
- Garud, R., Hardy, C. and Maguire, S. Institutional entrepreneurship as embedded agency: An introduction to the special issue.
- Garud, R., Hardy, C. and Maguire, S. 2007. Institutional Entrepreneurship as Embedded Agency: An Introduction to the Special Issue. *Organisation Studies*. 28(7), p957.
- Garud, R. and Karnoe, P. 2001. Path dependence and creation. *Psychology Press*.
- Garud, Raghu, and Peter Karnøe. "Bricolage versus breakthrough: distributed and embedded agency in technology entrepreneurship." *Research policy* 32.2 (2003): 277-300.
- Gendron, C. 2009. ISO 26000: Towards a Social Definition of Corporate Social Responsibility.
- Gerard P. Hodgkinson, N.J.B., A. John Maule, Keith W. Glaister, Alan D. Pearman,. 1999. Breaking the frame: an analysis of strategic cognition and decision making under uncertainty. *Strategic Management Journal*. 20(10), pp.977-985.
- Gibb, A. 2000. Corporate Restructuring and Entrepreneurship: What can large organisations learn from small? *Enterprise and Innovation Management Studies*. 1(1), pp.19-35.
- Gioia, D.A., Patvardhan, S.D., Hamilton, A.L. and Corley, K.G. 2013. Organisational identity formation and change. *The Academy of Management Annals*. 7(1), pp.123-193.
- Giddens, Anthony. *The constitution of society: Outline of the theory of structuration*. Univ of California Press, 1984.
- Glasbergen, P. 2010. Global action networks: Agents for collective action. *Global Environmental Change*. 20(1), pp.130-141.
- Godfrey, P.C. and Hatch, N.W. 2007. Researching corporate social responsibility: An agenda for the 21st century. *Journal of Business Ethics*. 70(1), pp.87-98.
- Golden-Biddle, K., Reay, T., Petz, S., Witt, C., Casebeer, A., Pablo, A. and Hinings, C. 2003. Toward a communicative perspective of collaborating in research: the case of the researcher-decision-maker partnership. *Journal of health services research & policy*. 8(Supplement 2), p20.
- Goldmann, L. 1976. *Cultural creation in modern society*. Telos Press Publishing.
- Gond, J.P., Palazzo, G. and Basu, K. 2007. Investigating instrumental corporate social responsibility through the Mafia metaphor.
- Goodall, A.H. 2008. Why have the leading journals in management (and other social sciences) failed to respond to climate change? *Journal of Management Inquiry*.
- Goodstein, J.D. 1994. Institutional pressures and strategic responsiveness: Employer involvement in work-family issues. *The Academy of Management Journal*. 37(2), pp.350-382.
- Gould, S.J. 1995. The Buddhist perspective on business ethics: Experiential exercises for exploration and practice. *Journal of Business Ethics*. 14(1), pp.63-70.
- Graafland, J. 2006. Strategic and moral motivation for corporate social responsibility.
- Graafland, J.J. and Smid, H. 2004. Reputation, corporate social responsibility and market regulation.
- Gray, B. 1985. Conditions facilitating interorganisational collaboration. *Human Relations*. 38(10), p911.
- Gray, B. and Hay, T.M. 1986. Political limits to interorganisational consensus and change. *The Journal of applied behavioral science*. 22(2), p95.
- Gray, J.H. and Densten, I.L. 1998. Integrating quantitative and qualitative analysis using latent and manifest variables. *Quality and Quantity*. 32(4), pp.419-431.
- Gray, R. and Bebbington, J. 2007. Corporate sustainability, accountability and the pursuit of the impossible dream. *Handbook of Sustainable Development*.
- Gray, R. and Collison, D. 2002. Can't see the wood for the trees, can't see the trees for the numbers? Accounting education, sustainability and the public interest. *Critical Perspectives on Accounting*. 13(5-6), pp.797-836.

- Gray, R., Dey, C., Owen, D., Evans, R. and Zadek, S. 1997. Struggling with the praxis of social accounting: stakeholders, accountability, audits and procedures. *Accounting, Auditing & Accountability Journal*. 10(3), pp.325-364.
- Gray, R., Javad, M., Power, D.M. and Sinclair, C.D. 2001. Social and environmental disclosure and corporate characteristics: a research note and extension. *Journal of Business Finance & Accounting*. 28(3 4), pp.327-356.
- Gray, R., Kouhy, R. and 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), pp.47-77.
- Gray, R., Owen, D. and Maunders, K. 1988. Corporate social reporting: emerging trends in accountability and the social contract. *Accounting, Auditing & Accountability Journal*. 1(1), pp.6-20.
- Grayson, D. 2007. BUSINESS-LED CORPORATE RESPONSIBILITY COALITIONS: Learning from the example of. Graz, J.C. Better be sure to know it: Standards and authority in the global political economy of services.
- Greatbatch, D. and Clark, T. 2003. Displaying group cohesiveness: Humour and laughter in the public lectures of management gurus. *Human Relations*. 56(12), p1515.
- Greenwood, M. 2007. Stakeholder engagement: Beyond the myth of corporate responsibility. *Journal of Business Ethics*. 74(4), pp.315-327.
- Greenwood, R., Díaz, A.M., Li, S.X. and Lorente, J.C. 2010. The multiplicity of institutional logics and the heterogeneity of organisational responses. *Organisation Science*. 21(2), pp.521-539.
- Greenwood, R., Hinings, C. and Brown, J. 1994. Merging professional service firms. *Organisation Science*. 5(2), pp.239-257.
- Greenwood, R. and Hinings, C.R. 1993. Understanding strategic change: The contribution of archetypes. *The Academy of Management Journal*. 36(5), pp.1052-1081.
- Greenwood, R. and Hinings, C.R. 1996. Understanding Radical Organisational Change: Bringing together the Old and the New Institutionalism. *The Academy of Management Review*. 21(4), pp.1022-1054.
- Greenwood, R., Hinings, C.R. and Brown, J. 1990. "P 2-Form" Strategic Management: Corporate Practices in Professional Partnerships. *The Academy of Management Journal*. 33(4), pp.725-755.
- Greenwood, R., Oliver, C., Suddaby, R. and Sahlin, K. 2008. *Organisational Institutionalism*. Los Angeles, CA: Sage.
- Greenwood, R. and Suddaby, R. 2006. Institutional Entrepreneurship and the dynamics of field transformation. *Academy of Management Journal*. 49, pp.27-48.
- Greenwood, R. and Suddaby, R. 2006. Institutional entrepreneurship in mature fields: The big five accounting firms. *Academy of Management Journal*. 49(1), p27.
- Greenwood, R., Suddaby, R. and Hinings, C. 1999. The Role of Professional Institutes in the Transformation of Institutionalised Fields. In.
- Greenwood, R., Suddaby, R. and Hinings, C. 2002. The role of professional associations in institutional change. *Academy of Management Journal*. 45(1), pp.58-80.
- Greenwood, R., Suddaby, R. and Hinings, C.R. 2002. Theorizing change: The role of professional associations in the transformation of institutionalized fields. *The Academy of Management Journal*. 45(1), pp.58-80.
- Griffiths, P. and Perera, L. The Challenge in Corporate Social Responsibility: Getting Things Done. In: *Academic Conferences Limited*, p.81.
- Grimm, J. 2010. Ensuring Compliance with Proactive Sustainability Standards in Supply Chains: Institutional Entrepreneurship Capabilities and their Contingencies.
- Groß, C. and Kieser, A. 2006. Are consultants moving towards professionalization. *Research in the Sociology of Organisations*. 24, pp.69-100.
- Grosser, K. 2009. Corporate social responsibility and gender equality: women as stakeholders and the European Union sustainability strategy. *Business Ethics: A European Review*. 18(3), pp.290-307.
- Grove, R.H. 1996. *Green Imperialism: Colonial Expansion, Tropical Island Edens and the Origins of Environmentalism, 1600-1860*. Cambridge University Press.
- Guay, T., Doh, J.P. and Sinclair, G. 2004. Non-governmental organisations, shareholder activism, and socially responsible investments: ethical, strategic, and governance implications. *Journal of Business Ethics*. 52(1), pp.125-139.
- Guion, R.M. 1977. Content validity—the source of my discontent. *Applied Psychological Measurement*. 1(1), p1.
- Gurtner, A., Tschan, F., Semmer, N. and Nägele, C. 2007. Getting groups to develop good strategies: Effects of reflexivity interventions on team process, team performance, and shared mental models. *Organisational Behavior and Human Decision Processes*. 102(2), pp.127-142.
- H.Mintzberg. 2004. The Maturing of Socially Responsible Investment: A Review of the Developing Link with Corporate Social Responsibility *Journal of Business Ethics*. 52(1), pp.45-57.
- Haigh, M. and Jones, M. 2007. A critical review of relations between corporate responsibility research and practice.
- Hall, J.K., Daneke, G.A. and Lenox, M.J. 2010. Sustainable development and entrepreneurship: Past contributions and future directions. *Journal of Business Venturing*. 25(5), pp.439-448.
- Hall, M., Frank, E., Holmes, G., Pfahringer, B., Reutemann, P. and Witten, I.H. 2009. The WEKA data mining software: an update. *ACM SIGKDD explorations newsletter*. 11(1), pp.10-18.

- Hall, M.A. 1999. Correlation-based feature selection for machine learning. thesis, The University of Waikato.
- Hammond, J., Keeney, R. and Raiffa, H. 2006. The hidden traps in decision making. *Harvard Business Review*. 84(1), p118.
- Hand, D.J., Mannila, H. and Smyth, P. 2001. Principles of data mining. MIT press.
- Hardy, M.A. and Bryman, A. 2004. Handbook of data analysis. Sage Publications Ltd.
- Hargrave, T.J. and Van de Ven, A.H. 2006. A collective action model of institutional innovation. *Academy of Management Review*. 31(4), p864.
- Harré, R. 1970. The principles of scientific thinking. Macmillan.
- Harris, J.D., Sapienza, H.J. and Bowie, N.E. 2009. Ethics and entrepreneurship. *Journal of Business Venturing*. 24(5), pp.407-418.
- Hartman, L.P., Rubin, R.S. and Dhanda, K.K. 2007. The communication of corporate social responsibility: United States and European Union multinational corporations. *Journal of Business Ethics*. 74(4), pp.373-389.
- Hatch, M.J. and Cunliffe, A.L. 1997. Organisation theory: Modern, symbolic, and postmodern perspectives. Oxford University Press.
- Haugh, H. and Talwar, A. 2010. How Do Corporations Embed Sustainability Across the Organisation? *The Academy of Management Learning and Education (AMLE)*. 9(3), pp.384-396.
- Harvey, Charles, et al. "Andrew Carnegie and the foundations of contemporary entrepreneurial philanthropy." *Business History* 53.3 (2011): 425-450.
- Healy, P.M. and Palepu, K.G. 2001. Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature* 1. *Journal of Accounting and Economics*. 31(1-3), pp.405-440.
- Hedberg, C. and von Malmborg, F. 2003. The Global Reporting Initiative and corporate sustainability reporting in Swedish companies. *Corporate Social Responsibility and Environmental Management*. 10(3), pp.153-164.
- Hediger, W. 1999. Reconciling "weak" and "strong" sustainability. *International Journal of Social Economics*. 26(7/8/9), pp.1120-1144.
- Hellgren, B., Löwstedt, J., Puttonen, L., Tienari, J., Vaara, E. and Werr, A. 2002. How issues become (re) constructed in the media: Discursive practices in the AstraZeneca merger. *British Journal of Management*. 13(2), pp.123-140.
- Hemingway, C.A. 2005. Personal values as a catalyst for corporate social entrepreneurship. *Journal of Business Ethics*. 60(3), pp.233-249.
- Hemingway, C.A. and Maclagan, P.W. 2004. Managers' Personal Values as Drivers of Corporate Social Responsibility *Journal of Business Ethics*. 50(1), pp.33-44.
- Henriques, A. and Richardson, J. 2004. The triple bottom line, does it all add up?: assessing the sustainability of business and CSR. Earthscan/James & James.
- Henriques, I. 2011. 9. How can sustainable environmental stewardship enhance global competitiveness? *Enhancing Global Competitiveness Through Sustainable Environmental Stewardship*. p207.
- Herremans, I., Herschovis, M. and Bertels, S. 2009. Leaders and Laggards: The Influence of Competing Logics on Corporate Environmental Action. *Journal of Business Ethics*. 89(3), pp.449-472.
- Herremans, I., Nazari, J. and Ingraham, L. Externalities and Internalities in Sustainability Reporting.
- Herremans, I.M. 2009. The Role of Internal Processes in the Sustainability Performance and Disclosure Relationship. thesis, University of Calgary.
- Herremans, I.M., Akathaporn, P. and McInnes, M. 1993. An investigation of corporate social responsibility reputation and economic performance. *Accounting, Organisations and Society*. 18(7-8), pp.587-604.
- Herremans, I.M., Herschovis, M.S. and Bertels, S. 2009. Leaders and Laggards: The Influence of Competing Logics on Corporate Environmental Action. *Journal of Business Ethics*. 89(3), pp.449-472.
- Herremans, I.M., Nazari, J. and Ingraham, L. Externalities and Internalities in Sustainability Reporting.
- Hervieux, C., Gedajlovic, E. and Turcotte, M.F.B. 2010. The legitimization of social entrepreneurship. *Journal of Enterprising Communities: People and Places in the Global Economy*. 4(1), pp.37-67.
- Herzig, C. and Schaltegger, S. 2006. Corporate sustainability reporting. an overview. *Sustainability accounting and reporting*. pp.301-324.
- Hess, D. Social reporting and new governance regulation: The prospects of achieving corporate accountability through transparency. *Ann Arbor*. 1001, p48109.
- Hess, D., Rogovsky, N. and Dunfee, T. 2002. The next wave of corporate community involvement: corporate social initiatives. *California Management Review*. 44(2), pp.110-125.
- Heugens, P. and Dentchev, N. 2007. Taming Trojan horses: identifying and mitigating corporate social responsibility risks. *Journal of Business Ethics*. 75(2), pp.151-170.
- Hibbitt, C.J. 2004. External environmental disclosure and reporting by large European companies: an economic, social, and political analysis of managerial behaviour. Rozenberg Publishers.
- Hickson, D.J., Hinings, C.R., Lee, C.A., Schneck, R.E. and Pennings, J.M. 1971. A strategic contingencies' theory of intraorganisational power. *Administrative Science Quarterly*. 16(2), pp.216-229.
- Higgins, C. 2010. Is a Responsive Business also a Responsible Business? *Journal of Business Systems, Governance and Ethics*. 5(3), p23.
- Hillman, A.J. and Keim, G.D. 2001. Shareholder value, stakeholder management, and social issues: what's the

- bottom line? *Strategic Management Journal*. 22(2), pp.125-139.
- Hinings, C., Casebeer, A., Reay, T., Golden Biddle, K., Pablo, A. and Greenwood, R. 2003. Regionalizing healthcare in Alberta: legislated change, uncertainty and loose coupling. *British Journal of Management*. 14, pp.S15-S30.
- Hinings, C., Greenwood, R. and Cooper, D. 2002. 7 The dynamics of change in large accounting firms. *Restructuring the professional organisation: Accounting, health care and law*. p131.
- Hinings, C., Greenwood, R., Reay, T. and Suddaby, R. 2004. Dynamics of change in organisational fields. *Handbook of organisational change and innovation*. pp.304-323.
- Hinings, C., Thibault, L., Slack, T. and Kikulis, L. 1996. Values and organisational structure. *Human Relations*. 49(7), p885.
- Hinings, C.R. and Greenwood, R. 2002. Disconnects and consequences in organisation theory. *Administrative Science Quarterly*. 47(3), pp.411-424.
- Hinings, C.R., Greenwood, R., Ranson, S. and Walsh, K. 1988. *The dynamics of strategic change*. Blackwell.
- Hinings, C.R., Hickson, D.J., Pennings, J.M. and Schneck, R.E. 1974. Structural conditions of intraorganisational power. *Administrative Science Quarterly*. 19(1), pp.22-44.
- Hinings, C.R. and Lee, G.L. 1971. Dimensions of organisation structure and their context: A replication. *Sociology*. 5(1), p83.
- Hirsch, P.M. 1972. Processing fads and fashions: An organisation-set analysis of cultural industry systems. *The American Journal of Sociology*. 77(4), pp.639-659.
- Hirsch, P.M. 1975. Organisational effectiveness and the institutional environment. *Administrative Science Quarterly*. 20(3), pp.327-344.
- Hirsch, P.M. and Lounsbury, M. 1997. Ending the family quarrel. *American behavioral scientist*. 40(4), p406.
- Hockerts, K. and Moir, L. 2004. Communicating corporate responsibility to investors: The changing role of the investor relations function. *Journal of Business Ethics*. 52(1), pp.85-98.
- Hockerts, K. and Morsing, M. 2000. A literature review on corporate social responsibility in the innovation process. *Innovation*. pp.1-36.
- Hockerts, K. and Wustenhagen, R. 2010. Greening Goliaths versus emerging Davids--Theorizing about the role of incumbents and new entrants in sustainable entrepreneurship. *Journal of Business Venturing*. 25(5), pp.481-492.
- Hodge, K., Subramaniam, N. and Stewart, J. 2009. Assurance of sustainability reports: Impact on report users' confidence and perceptions of information credibility. *Australian Accounting Review*. 19(3), pp.178-194.
- Hodgkinson, G., Bown, N., Maule, A., Glaister, K. and Pearman, A. 1999. Breaking the frame: An analysis of strategic cognition and decision making under uncertainty. *Strategic Management Journal*. pp.977-985.
- Hodgkinson, G., Maule, A., Bown, N., Pearman, A. and Glaister, K. 2002. Further reflections on the elimination of framing bias in strategic decision making. *Strategic Management Journal*. pp.1069-1076.
- Hodgkinson, G. and Starbuck, W. 2008. *The Oxford handbook of organisational decision making*. Oxford University Press, USA.
- Höllerer, M., Jancsary, D., Meyer, R.E. and Vettori, O. 2013. Imageries of corporate social responsibility: Visual recontextualization and field-level meaning. *Research in the Sociology of Organisations*. 39(B), pp.139-174.
- Horrihan, B. 2010. *Corporate social responsibility in the 21st century: debates, models and practices across government, law and business*. Edward Elgar Publishing.
- Howard-Grenville, J.A., Hoffman, A.J. and Bhattacharya, C. 2007. Who can act on sustainability issues? Corporate capital and the configuration of organisational fields. *Organisations and the Sustainability Mosaic: Crafting Long-Term Ecological and Societal Solutions*, Edward Elgar Publishing, Cheltenham and Northampton, MA. pp.193-215.
- Hubbard, G. 2009. *Unsustainable reporting*. CR Debates, The Royal Institution of Great Britain, London. University of Adelaide, Australia.
- Hughes, S.B., Sander, J.F. and Reier, J.C. 2000. Do environmental disclosures in US annual reports differ by environmental performance. *Advances in Environmental Accounting and Management*. 1, pp.141-161.
- Huse, M. 2005. Accountability and creating accountability: A framework for exploring behavioural perspectives of corporate governance. *British Journal of Management*. 16, pp.S65-S79.
- Husted, B. and Allen, D. 2006. Corporate social responsibility in the multinational enterprise: strategic and institutional approaches. *Journal of International Business Studies*. 37(6), pp.838-849.
- Husted, B.W. 1998. Organisational justice and the management of stakeholder relations. *Journal of Business Ethics*. 17(6), pp.643-651.
- Hutchings, K. 2002. The Modal Roots of Environmentalism: Pastoral, Prophecy, and Nature in Biblical and Early Romantic Discourse. *Genre*. 35(1), pp.1-24.
- Hwang, H. and Powell, W.W. 2005. Institutions and entrepreneurship. *Handbook of Entrepreneurship Research*. pp.201-232.
- Hussey, Jill, and Roger Hussey. "Business research." *A practical guide for undergraduate and postgraduate*

- students. Houndsmills: Macmillan (1997).Holmes L., and R. Watts. 2000. Corporate social responsibility:Making good business
- Holm, Petter. "The dynamics of institutionalization: Transformation processes in Norwegian fisheries." *Administrative science quarterly* (1995): 398-422.sense. Geneva, Switzerland:
- Holroyd, Abraham. *Saltaire and Its Founder*. Piroisms Press in collaboration with Falcon Books, 2000.
- Ingenbleek, P., Binnekamp, M. and Goddijn, S. 2007. Setting standards for CSR: A comparative case study on criteria-formulating organisations. *Journal of Business Research*. 60(5), pp.539-548.
- Insch, G.S., Moore, J.E. and Murphy, L.D. 1997. Content analysis in leadership research: Examples, procedures, and suggestions for future use. *The Leadership Quarterly*. 8(1), pp.1-25.
- Jacobsen, G.D. 2011. The Al Gore effect: an inconvenient truth and voluntary carbon offsets. *Journal of Environmental Economics and Management*. 61(1), pp.67-78.
- Jacoby, S.M. 1998. *Modern manors: Welfare capitalism since the New Deal*. Princeton University Press.
- Jamali, D. 2008. A stakeholder approach to corporate social responsibility: a fresh perspective into theory and practice. *Journal of Business Ethics*. 82(1), pp.213-231.
- Jamali, D., Safieddine, A.M. and Rabbath, M. 2008. Corporate governance and corporate social responsibility synergies and interrelationships. *Corporate Governance: An International Review*. 16(5), pp.443-459.
- Janet Blake. 2006. From protection to innovation: BT's journey in corporate social responsibility. *Global Business and Organisational Excellence*. 26(1), pp.7-17.
- Jarzabkowski, P., Smets, M., Bednarek, R., Burke, G. and Spee, P. 2013. Institutional ambidexterity: Leveraging institutional complexity in practice. *Research in the Sociology of Organisations*. 39, pp.37-61.
- Jawahar, I. and McLaughlin, G. 2001. Toward a descriptive stakeholder theory: An organisational life cycle approach. *Academy of Management Review*. pp.397-414.
- Jennings, P.D. and Greenwood, R. 2003. Constructing the Iron Cage: Institutional Theory and Enactment. *Debating organisation: point-counterpoint in organisation studies*. p195.
- Jennings, P.D., Greenwood, R., Lounsbury, M.D. and Suddaby, R. 2013. Institutions, entrepreneurs, and communities: A special issue on entrepreneurship. *Journal of Business Venturing*. 28, pp.1-9.
- Jennings, P.D. and Zandbergen, P.A. 1995. Ecologically sustainable organisations: An institutional approach. *The Academy of Management Review*. 20(4), pp.1015-1052.
- Jensen, M. 2001. Value maximisation, stakeholder theory, and the corporate objective function. *European Financial Management*. 7(3), pp.297-317.
- Jensen, M.C. 2002. Value Maximization, Stakeholder Theory, and the Corporate Objective Function. *Business Ethics Quarterly*. 12(2), pp.235-256.
- Jenssen, J.I. 2001. Social networks, resources and entrepreneurship. *The International Journal of Entrepreneurship and Innovation*. 2(2), pp.103-109.
- Jeurissen, R. 2004. Institutional conditions of corporate citizenship. *Journal of Business Ethics*. 53(1), pp.87-96.
- Jepperson, Ronald L. "Institutions, institutional effects, and institutionalism." *The new institutionalism in organisational analysis* 6 (1991): 143-163.
- Jeremy, David J. "The enlightened paternalist in action: William Hesketh Lever at Port Sunlight before 1914." *Business History* 33.1 (1991): 58-81.
- Johnson, R.A. and Greening, D.W. 1999. The effects of corporate governance and institutional ownership types on corporate social performance. *Academy of Management Journal*. pp.564-576.
- Johnson, S. and Van de Ven, A.H. 2002. A framework for entrepreneurial strategy. *Strategic entrepreneurship: Creating a new mindset*. pp.66-86.
- Jones, P., Comfort, D. and Hillier, D. 2006. Healthy eating and the UK's major food retailers: a case study in corporate social responsibility. *British Food Journal*. 108(10), pp.838-848.
- Jones, T. and Wicks, A. 1999. Convergent stakeholder theory. *Academy of Management Review*. 24(2), pp.206-221.
- Jones, T.M. 1995. Instrumental stakeholder theory: A synthesis of ethics and economics. *Academy of management review*. 20(2), pp.404-437.
- Kakabadse, N.K., Rozuel, C. and Lee-Davies, L. 2005. Corporate social responsibility and stakeholder approach: a conceptual review. *International Journal of Business Governance and Ethics*. 1(4), pp.277-302.
- Kalegaonkar, A. and Brown, L.D. 2000. *Intersectoral cooperation: Lessons for practice*. Institute for development research (IDR).
- Kanter, R.M. 1999. From spare change to real change. The social sector as beta site for business innovation. *Harvard Business Review*. 77(3), p122.
- Kaplan, R. and Norton, D. 1996. *The balanced scorecard: Translating strategy into action*. Harvard Business School Pr.
- Kaplan, R. and Norton, D. 1996. Linking the balanced scorecard to strategy. *California Management Review*. 39(1).
- Karkkainen, B.C., Fung, A. and Sabel, C.F. 2000. After Backyard Environmentalism. *American behavioral scientist*. 44(4), p692.
- Kearins, K., Milne, M. and Walton, S. Business Makes a 'Journey' out of 'Sustainability': Creating Adventures in Wonderland?
- Keim, D.A. 2002. Information visualization and visual data mining. *Visualization and Computer Graphics, IEEE*

- Transactions on. 8(1), pp.1-8.
- Keith, N. 2010. Evolution of Corporate Accountability: From Moral Panic to Corporate Social Responsibility. *BUSINESS LAW INTERNATIONAL*. 11(3), p248.
- Kemper, A. 2009. Observer Effects in Corporate Ratings. In.
- Kerr, J.E. 2007. Sustainability Meets Profitability: The Convenient Truth of How the Business Judgment Rule Protects a Board's Decision to Engage in Social Entrepreneurship. *Cardozo L. Rev.* 29, p623.
- Kerr, N. and Tindale, R. 2004. Group performance and decision making.
- Kevin Daniels. 2003. Asking a Straightforward Question: Managers' Perceptions and Managers' Emotions. *British Journal of Management*. 14(1), pp.19-22.
- Khan, F.R., Munir, K.A. and Willmott, H. 2007. A dark side of institutional entrepreneurship: Soccer balls, child labour and postcolonial impoverishment. *Organisation Studies*. 28(7), pp.1055-1077.
- Kieser, A. 1989. Organisational, institutional, and societal evolution: medieval craft guilds and the genesis of formal organisations. *Administrative Science Quarterly*. 34(4).
- Kieser, A. 1997. Rhetoric and myth in management fashion. *Organisation*. 4(1), p49.
- Kieser, A. and Leiner, L. 2009. Why the rigour–relevance gap in management research is unbridgeable. *Journal of Management Studies*. 46(3), pp.516-533.
- Kieser, A. and Nicolai, A. 2005. Success factor research: overcoming the trade-off between rigor and relevance? *Journal of Management Inquiry*. 14(3), p275.
- Kikulis, L., Slack, T. and Hinings, C. 1995. Toward an understanding of the role of agency and choice in the changing structure of Canada's national sport organisations. *Journal of Sport Management*. 9(2), pp.135-152.
- Kinderman, D. 2012. 'Free us up so we can be responsible!'The co-evolution of Corporate Social Responsibility and neo-liberalism in the UK, 1977–2010. *Socio-Economic Review*. 10(1), pp.29-57.
- Kinderyt, L. 2008. Analysis and Comparison of Methodologies for Corporate Sustainability Assessment. *Environmental Research, Engineering and Management*. 46(4), pp.66-75.
- King, A.A. and Lenox, M.J. 2000. Industry self-regulation without sanctions: The chemical industry's responsible care program. *The Academy of Management Journal*. 43(4), pp.698-716.
- King, A.A. and Lenox, M.J. 2001. Does it really pay to be green? An empirical study of firm environmental and financial performance: An empirical study of firm environmental and financial performance. *Journal of Industrial Ecology*. 5(1), pp.105-116.
- King, B.G. and Pearce, N.A. 2010. The Contentiousness of Markets: Politics, Social Movements, and Institutional Change in Markets. *Annual Review of Sociology*. 36, pp.249-267.
- King, B.G. and Soule, S.A. 2007. Social movements as extra-institutional entrepreneurs: The effect of protests on stock price returns. *Administrative Science Quarterly*. 52(3), p413.
- Kipping, M. 2003. The evolution of management consultancy: its origins and global. *The International Guide to Management Consultancy: The Evolution, Practice and Structure of Management Consultancy Worldwide*. p21.
- Kirkpatrick, I., Dent, M. and Jespersen, P.K. 2011. The contested terrain of hospital management: Professional projects and healthcare reforms in Denmark. *Current Sociology*. 59(4), p489.
- Kistruck, G.M. and Beamish, P.W. 2010. The interplay of form, structure, and embeddedness in social intrapreneurship. *Entrepreneurship theory and practice*. 34(4), pp.735-761.
- Knez-Riedl, J., Mulej, M. and Dyck, R.G. 2006. Corporate social responsibility from the viewpoint of systems thinking. *Kybernetes*. 35(3/4), pp.441-460.
- Knoll, M. 2002. Ethical Screening in Modern Financial Markets: The Conflicting Claims Underlying Socially Responsible Investment. *Business lawyer*. 57.
- Knorringa, P. LED and CSR: Window-dressing or Breakthrough? Milestones in a process of innovation, change and development. p243.
- Knox, S. and Maklan, S. 2004. Corporate Social Responsibility:: Moving Beyond Investment Towards Measuring Outcomes. *European Management Journal*. 22(5), pp.508-516.
- Knox, S., Maklan, S. and French, P. 2005. Corporate social responsibility: Exploring stakeholder relationships and programme reporting across leading FTSE companies. *Journal of Business Ethics*. 61(1), pp.7-28.
- Kodeih, F. and Greenwood, R. 2014. Responding to institutional complexity: The role of identity. *Organisation Studies*. 35(1), pp.7-39.
- Kohlbacher, F. 2006. The use of qualitative content analysis in case study research. In: *Citeseer*, pp.1-38.
- Kolk, A. 2004. A decade of sustainability reporting: developments and significance. *International Journal of Environment and Sustainable Development*. 3(1), pp.51-64.
- Kolk, A. 2004. More than words?-An analysis of sustainability reports. *New Academy Review*. 3, pp.59-75.
- Kolk, A. 2005. Corporate Social Responsibility in the Coffee Sector:: The Dynamics of MNC Responses and Code Development. *European Management Journal*. 23(2), pp.228-236.
- Kolk, A. 2008. Sustainability, accountability and corporate governance: Exploring multinationals' reporting practices. *Business Strategy and the Environment*. 17(1), pp.1-15.
- Kolk, A. and Margineantu, A. 2009. Globalisation/regionalisation of accounting firms and their sustainability services. *International Marketing Review*. 26(4/5), pp.396-410.
- Kolk, A. and Mauser, A. 2002. The evolution of environmental management: from stage models to performance

- evaluation. *Business Strategy and the Environment*. 11(1), pp.14-31.
- Kolk, A. and Perego, P. 2010. Determinants of the adoption of sustainability assurance statements: an international investigation. *Business Strategy and the Environment*. 19(3), pp.182-198.
- Kolk, A. and Pinkse, J. 2006. Stakeholder mismanagement and corporate social responsibility crises. *European Management Journal*. 24(1), pp.59-72.
- Kolk, A. and Van Tulder, R. 2003. Internationalization and environmental reporting: The green face of the world's leading multinationals. *Multinationals, Environment and Global Competition (Research in Global Strategic Management, Volume 9)*, Emerald Group Publishing Limited. 9, pp.95-117.
- Kolk, A., Veen, M., Hay, K. and Wennink, D. 2002. KPMG International survey of corporate sustainability reporting 2002.
- Kondra, A.Z. and Hinings, C.R. 1998. Organisational diversity and change in institutional theory. *Organisation Studies*. 19(5), p743.
- Körner, K. 2005. Changing governance patterns and CSR. *Corporate Governance*. 5(3), pp.151-158.
- Kossek, E. and Lambert, S. 2005. *Work and life integration: Organisational, cultural, and individual perspectives*. Lawrence Erlbaum.
- Kostova, T. 1999. Transnational transfer of strategic organisational practices: A contextual perspective. *Academy of management review*. 24(2), pp.308-324.
- Kostova, T. and Zaheer, S. 1999. Organisational legitimacy under conditions of complexity: The case of the multinational enterprise. *The Academy of Management Review*. 24(1), pp.64-81.
- Krajnc, D. and Glavic, P. 2005. How to compare companies on relevant dimensions of sustainability. *Ecological Economics*. 55(4), pp.551-563.
- Krippendorff, Klaus. "Reliability in content analysis." *Human Communication Research* 30.3 (2004): 411-433.
- Lambert, S. and Kossek, E. 2005. Future frontiers: Enduring challenges and established assumptions in the work-life field. *Work and life integration: Organisational, cultural and psychological perspectives*. pp.513-532.
- Lander, M. 2012. *Profits or Professionalism? On Designing Professional Service Firms*. Erasmus Research Institute of Management (ERIM).
- Lander, M.W., Koene, B.A.S. and Linssen, S.N. 2013. Committed to professionalism: Organisational responses of mid-tier accounting firms to conflicting institutional logics. *Accounting, Organisations and Society*. 38(2), pp.130-148.
- Lantos, G.P. 2001. The boundaries of strategic corporate social responsibility. *Journal of Consumer Marketing*. 18(7), pp.595 - 632
- Larue, G.A. 1993. Ancient ethics. *A Companion to ethics*. pp.33-35.
- Laurens, F. 2012. *UK Banking Regulatory and Market Framework: Post-Crisis Reform*. Available at SSRN 2112934.
- Lawrence, T., Suddaby, R. and Leca, B. 2011. Institutional work: Refocusing institutional studies of organisation. *Journal of Management Inquiry*. 20(1), pp.52-58.
- Lawrence, T.B. and Phillips, N. 2004. From Moby Dick to Free Willy: Macro-cultural discourse and institutional entrepreneurship in emerging institutional fields. *Organisation*. 11(5), p689.
- Lawrence, T.B. and Suddaby, R. 2006. Institutions and institutional work. *Handbook of organisation studies*. 2, pp.215-254.
- Lawrence, T.B., Suddaby, R. and Leca, B. 2009. *Institutional work: Actors and agency in institutional studies of organisations*. Cambridge university press.
- Leca, B., Battilana, J. and Boxenbaum, E. 2006. Taking stock of institutional entrepreneurship. In: *Academy of Management Meetings*, Atlanta, GA, August.
- Leca, B., Battilana, J. and Boxenbaum, E. 2009. Agency and institutions: A review of institutional entrepreneurship. *Academy of Management Annals*. 3, pp.08-096.
- Leca, B. and Naccache, P. 2006. A critical realist approach to institutional entrepreneurship. *Organisation*. 13(5), pp.627-651.
- 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), pp.53-73.
- Legge, K. 2005. *Human resource management: Rhetorics and realities*. Palgrave Macmillan.
- Levis, J. 2006. Adoption of corporate social responsibility codes by multinational companies. *Journal of Asian Economics*. 17(1), pp.50-55.
- Levy, D. and Kaplan, R. 2008. CSR and theories of global governance: strategic contestation in global issue areas. *The Oxford Handbook of Corporate Social Responsibility*, Oxford: Oxford University Press, forthcoming.
- Levy, D., Szejnwald Brown, H. and de Jong, M. 2010. The Contested Politics of Corporate Governance. *Business & Society*. 49(1), p88.
- Levy, D.L. and Brown, H.S. 2011. 6. The Global Reporting Initiative: collaboration and conflict in the development of non-financial reporting. *Enhancing Global Competitiveness Through Sustainable Environmental Stewardship*. p129.
- Lewis-Beck, M.S., Bryman, A. and Liao, T.F. 2004. *The Sage encyclopedia of social science research methods*.

Sage Publications, Inc.

- Lichtenstein, S. and Slovic, P. 2006. *The construction of preference*. Cambridge University Press.
- Lieblich, A., Zilber, T.B. and Tuval-Mashiach, R. 2008. Narrating Human Actions. *Qualitative Inquiry*. 14(4), p613.
- Ligeti, G. and Oravecz, Á. 2009. CSR communication of corporate enterprises in Hungary. *Journal of Business Ethics*. 84(2), pp.137-149.
- Lindgreen, A., Swaen, V. and Johnston, W.J. 2009. Corporate social responsibility: an empirical investigation of US organisations. *Journal of Business Ethics*. 85, pp.303-323.
- Link, A.S. 1948. Samuel Taylor Coleridge and the Economic and Political Crisis in Great Britain, 1816-1820. *Journal of the History of Ideas*. 9(3), pp.323-338.
- Linnarsson, H. and Werr, A. 2004. Overcoming the innovation-alliance paradox: a case study of an explorative alliance. *European Journal of Innovation Management*. 7(1), pp.45-55.
- Lipietz, A. 1997. The post-Fordist world: labour relations, international hierarchy and global ecology. *Review of International Political Economy*. 4(1), pp.1-41.
- Litvinoff, Miles. *The Earthscan Action handbook for people and planet*. Routledge, 2013.
- Lincoln, Yvonna S., and Norman K. Denzin. *Turning points in qualitative research: Tying knots in a handkerchief*. Rowman Altamira, 2003.
- Lockett, A., Moon, J. and Visser, W. 2006. Corporate Social Responsibility in Management Research: Focus, Nature, Salience and Sources of Influence*. *Journal of Management Studies*. 43(1), pp.115-136.
- Logsdon, J. and Yuthas, K. 1997. Corporate social performance, stakeholder orientation, and organisational moral development. *Journal of Business Ethics*. 16(12), pp.1213-1226.
- Lombard, M., Snyder Duch, J. and Bracken, C.C. 2002. Content analysis in mass communication: Assessment and reporting of intercoder reliability. *Human communication research*. 28(4), pp.587-604.
- Lounsbury, M. 2001. Institutional sources of practice variation: Staffing college and university recycling programs. *Administrative Science Quarterly*. 46(1), pp.29-56.
- Lounsbury, M. 2007. A tale of two cities: Competing logics and practice variation in the professionalizing of mutual funds. *Academy of Management Journal*. 50(2), p289.
- Lounsbury, M. and Boxenbaum, E. 2013. Institutional logics in action. *Research in the Sociology of Organisations*. 39, pp.3-22.
- Lounsbury, M. and Crumley, E.T. 2007. New practice creation: An institutional perspective on innovation. *Organisation Studies*. 28(7), p993.
- Lounsbury, M. and Glynn, M.A. 2001. Cultural entrepreneurship: Stories, legitimacy, and the acquisition of resources. *Strategic Management Journal*. 22(6 7), pp.545-564.
- Lounsbury, M. and Ventresca, M. 2003. The new structuralism in organisational theory. *Organisation*. 10(3), p457.
- Lounsbury, M., Ventresca, M. and Hirsch, P.M. 2003. Social movements, field frames and industry emergence: a cultural-political perspective on US recycling. *Socio-Economic Review*. 1(1), p71.
- Lok, Jaco, and Mark De Rond. "On the plasticity of institutions: Containing and restoring practice breakdowns at the Cambridge University Boat Club." *Academy of Management Journal* 56.1 (2013): 185-207.
- Lok, Jaco. "Institutional logics as identity projects." *Academy of Management Journal* 53.6 (2010): 1305-1335.
- Lozano, J.M. Searching for New Forms of Legitimacy Through Corporate Responsibility Rhetoric.
- Lulfs-Baden, F., Spiller, A., Zuhlsdorf, A. and Mellin, M. 2008. Customer satisfaction in farmer-to-consumer direct marketing. *International Food and Agribusiness Management Review*. 11(2).
- Lynes, J.K. and Andrachuk, M. 2008. Motivations for corporate social and environmental responsibility: A case study of Scandinavian Airlines. *Journal of International Management*. 14(4), pp.377-390.
- Lynn M. Shore, K.B. 1998. Examining degree of balance and level of obligation in the employment relationship: a social exchange approach. *Journal of Organisational Behavior*. 19(S1), pp.731-744.
- Lyon, D. 1984. Community as ideology and Utopia. *Higher Education Quarterly*. 38(3), pp.253-269.
- Lyon, D. 1986. From 'Post-Industrialism' to 'Information Society': A New Social Transformation? *Sociology*. pp.577-588.
- Lyon, T.P. and Maxwell, J.W. 2008. Corporate social responsibility and the environment: A theoretical perspective. *Review of environmental economics and policy*. 2(2), pp.240-260.
- MacLean, R. 2010. Checking the sustainable development box. *Environmental Quality Management*. 19(3), pp.103-112.
- MacLean, R. 2010. Turnaround companies. *Environmental Quality Management*. 19(4), pp.99-105.
- Madariaga, J. and Valor, C. 2007. Stakeholders management systems: empirical insights from relationship marketing and market orientation perspectives. *Journal of Business Ethics*. 71(4), pp.425-439.
- Magaro, M.M. 2010. Two Birds, One Stone: Achieving Corporate Social Responsibility Through the Shareholder-Primacy Norm. *Ind. LJ*. 85, pp.1149-1169.
- Magazine, X. Sustainability reporting and assurance: the way of the future.
- Magness, V. 2006. Strategic posture, financial performance and environmental disclosure: an empirical test of legitimacy theory. *Accounting, Auditing & Accountability Journal*. 19(4), pp.540-563.
- Maignan, I. and Ferrell, O. 2004. Corporate social responsibility and marketing: an integrative framework. *Journal of the Academy of Marketing Science*. 32(1), pp.3-19.
- Maignan, I. and Ralston, D.A. 2002. Corporate social responsibility in Europe and the US: Insights from

- businesses self-presentations. *Journal of International Business Studies*. 33(3), pp.497-514.
- Maiorano, J. A Fiduciary's Role in the Measurement, Management and Maintenance of Sustainability Risk.
- Mair, J. and Marti, I. 2004. Social entrepreneurship: what are we talking about?: a framework for future research.
- Maister, D. 1993. Managing the professional service firm. Free Pr.
- Mandell, N. 2002. *The Corporation as Family: The Gendering of Corporate Welfare, 1890-1930*. University of North Carolina Press.
- Manetti, G. and Becatti, L. 2009. Assurance services for sustainability reports: Standards and empirical evidence. *Journal of Business Ethics*. 87, pp.289-298.
- Mangos, N.C., Lehman, G.D. and Obrien, P. 1992. Managerial Incentives to Reduce Political Costs: A Social Responsibility Perspective. The Flinders University of South Australia.
- Maon, F., Lindgreen, A. and Swaen, V. 2008. Thinking of the organisation as a system: The role of managerial perceptions in developing a corporate social responsibility strategic agenda. *Systems Research and Behavioral Science*. 25(3), pp.413-426.
- Marchand, Roland. *Creating the corporate soul*. Berkeley: University of California Press, 1998
- Marglin, S.A. and Schor, J. 1990. *The golden age of capitalism*. Clarendon Press Oxford.
- Marquis, C. and Lounsbury, M. 2007. Vive la résistance: Competing logics and the consolidation of US community banking. *Academy of Management Journal*. 50(4), p799.
- Marshall, V.W. 2000. Agency, structure, and the life course in the era of reflexive modernization. *The Life Course in the 21st Century*.
- Martens, M.L., Jennings, J.E. and Jennings, P.D. 2007. Do the stories they tell get them the money they need? The role of entrepreneurial narratives in resource acquisition. *Academy of Management Journal*. 50(5), p1107.
- Martinelli, A. 2004. The social and institutional context of entrepreneurship. *Crossroads of entrepreneurship*. pp.53-73.
- Mashaw, J.L. 1984. Corporate Social Responsibility: Comments on the Legal and Economic Context of a Continuing Debate. *Yale Law & Policy Review*. 3(1), pp.114-129.
- Mathews, M.R. 1995. Social and environmental accounting: A practical demonstration of ethical concern? *Journal of Business Ethics*. 14(8), pp.663-671.
- Mathews, M.R. 1997. Twenty-five years of social and environmental accounting research: is there a silver jubilee to celebrate? *Accounting, Auditing & Accountability Journal*. 10(4), pp.481-531.
- Mathews, R. 2004. Developing a matrix approach to categorise the social and environmental accounting research literature. *Qualitative Research in Accounting & Management*. 1(1), pp.30-45.
- Mathis, A. 2007. Corporate social responsibility and policy making: what role does communication play? *Business Strategy and the Environment*. 16(5), pp.366-385.
- Matten, D. and Moon, J. 2004. A conceptual framework for understanding CSR. *Corporate Social Responsibility Across Europe*. pp.335-356.
- Matten, D. and Moon, J. 2004. "Implicit" and "explicit" CSR: a conceptual framework for understanding CSR in Europe. *International Centre for Corporate Social Responsibility*.
- Matten, D. and Moon, J. 2005. Corporate social responsibility. *Journal of Business Ethics*. 54(4), pp.323-337.
- Matten, D. and 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), pp.404-424.
- Matthes, J. and Kohring, M. 2008. The content analysis of media frames: Toward improving reliability and validity. *Journal of Communication*. 58(2), pp.258-279.
- Mayer-Schönberger, V. and Cukier, K. 2013. *Big data: A revolution that will transform how we live, work, and think*. Houghton Mifflin Harcourt.
- Mayring, P. 2001. Combination and integration of qualitative and quantitative analysis. In: *Forum Qualitative Sozialforschung/Forum: Qualitative Social Research*.
- McCrudden, C. 2006. Corporate social responsibility and public procurement.
- McGee, R.W. 2008. Corporate Governance and the Timeliness of Financial Reporting: An Overview. *Corporate Governance in Transition Economies*. p91.
- McGrath, R.G. and Desai, S. 2010. Connecting the Study of Entrepreneurship and Theories of Capitalist Progress: An Epilog. *Handbook of entrepreneurship research*. pp.639-660.
- McGrath, R.G., Tsai, M.H., Venkataraman, S. and MacMillan, I.C. 1996. Innovation, competitive advantage and rent: A model and test. *Management Science*. pp.389-403.
- McGuire, Joseph William, "Business and society", McGraw-Hill, New York 1963
- McIntosh, M. 2003. *Raising a ladder to the moon: the complexities of corporate social and environmental responsibility*. Palgrave Macmillan.
- McPherson, C.M. and Sauder, M. 2013. Logics in action managing institutional complexity in a drug court. *Administrative Science Quarterly*. p0001839213486447.
- McWilliams, A., Siegel, D.S. and Wright, P.M. 2006. Corporate social responsibility: International perspectives. *Journal of Business Strategies*. 23(1), pp.1-12.
- Melé, D. 1999. TEST [Online]. Available from: <http://www.testurl.com>

- Melissa L. Finucane, A.A., Paul Slovic, Stephen M. Johnson,. 2000. The affect heuristic in judgments of risks and benefits. *Journal of Behavioral Decision Making*. 13(1), pp.1-17.
- Menon, A. 1997. Enviropreneurial marketing strategy: the emergence of corporate environmentalism as market strategy. *The Journal of Marketing*. pp.51-67.
- Meyer, A.D., Tsui, A.S. and Hinings, C.R. 1993. Configurational approaches to organisational analysis. *Academy of Management Journal*. pp.1175-1195.
- Meyer, D., Hornik, K. and Feinerer, I. 2008. Text mining infrastructure in R. *Journal of Statistical Software*. 25(5), pp.1-54.
- Meyer, J., Scott, W.R. and Strang, D. 1987. Centralization, fragmentation, and school district complexity. *Administrative Science Quarterly*. 32(2), pp.186-201.
- Meyer, J.W. 1980. Institutional and Technical Sources of Organisational Structure Explaining the Structure of Educational Organisations.
- Meyer, J.W. 1986. Social environments and organisational accounting* 1. *Accounting, Organisations and Society*. 11(4-5), pp.345-356.
- Meyer, J.W. 1992. Centralization of funding and control in educational governance. *Organisational environments: Ritual and rationality*.
- Meyer, J.W. and Rowan, B. 1977. Institutionalized organisations: Formal structure as myth and ceremony. *The American Journal of Sociology*. 83(2), pp.340-363.
- Meyer, J.W. and Rowan, B. 2001. The structure of educational organisations. *Schools and Society: A sociological approach to education*. pp.77-87.
- MEYER, J.W., ROWAN, B., Powell, W. and DiMaggio, P. 1991. *The new institutionalism in organisational analysis*. Chicago: Univ.
- Meyer, J.W. and Scott, W.R. 1983. Centralization and the legitimacy problems of local government. *Organisational environments: Ritual and rationality*. pp.199-215.
- Meyer, J.W. and Scott, W.R. 1983. *Organisational environments: Ritual and rationality*. Sage.
- Meyer, J.W., Scott, W.R., Strang, D. and Creighton, A.L. 1988. Bureaucratization without centralization: Changes in the organisational system of US public education, 1940–80. *Institutional Patterns and Organisations: Culture and Environment*. Ballinger, Cambridge, MA. pp.139–168.
- Miles, M., Munilla, L. and Darroch, J. 2006. The role of strategic conversations with stakeholders in the Miller, Kenneth E., and Frederick D. Sturdivant. "Consumer responses to socially questionable corporate behavior: An empirical test." *Journal of Consumer Research* (1977): 1-7. formation of corporate social responsibility strategy. *Journal of Business Ethics*. 69(2), pp.195-205.
- Mill, G.A. 2006. The financial performance of a socially responsible investment over time and a possible link with corporate social responsibility. *Journal of Business Ethics*. 63(2), pp.131-148.
- Milne, M., Kearins, K. and Walton, S. 2005. Business makes a 'journey' out of 'sustainability': creating adventures in Wonderland?
- Milne, M., Tregidga, H., Student, P. and Walton, S. The triple-bottom-line: benchmarking New Zealand's early reporters.
- Milne, M.J. and Patten, D.M. 2002. Securing organisational legitimacy: an experimental decision case examining the impact of environmental disclosures. *Accounting, Auditing & Accountability Journal*. 15(3), pp.372-405.
- Milofsky, C., McPherson, J.M., Dimaggio, P., Powell, W.W. and Weiss, J.A. 1988. *Community Organisations:: Studies in Resource Mobilization and Exchange*.
- Miner, G. 2012. *Practical text mining and statistical analysis for non-structured text data applications*. Academic Press.
- Minniti, M. and Bygrave, W. 1999. The microfoundations of entrepreneurship. *Entrepreneurship: Theory and Practice*. 23(4), pp.41-52.
- Mitchell, R., Agle, B. and Wood, D. 1997. Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of Management Review*. 22(4), pp.853-886.
- Mitchell, R., Busenitz, L., Lant, T., McDougall, P., Morse, E. and Smith, J. 2002. Toward a Theory of Entrepreneurial Cognition: Rethinking the People Side of Entrepreneurship Research. *Entrepreneurship Theory and Practice*. 27(2), pp.93-104.
- Mitchell, R.K., Agle, B.R., Chrisman, J.J. and Spence, L.J. 2011. Toward a theory of stakeholder salience in family firms. *Business Ethics Quarterly*. 21(2), pp.235-255.
- Mitchell, R.K., Agle, B.R. and Wood, D.J. 1997. Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of management review*. 22(4), pp.853-886.
- Mitnick, B.M. 1995. Systematics and CSR. *Business & Society*. 34(1), p5.
- Mitnick, B.M. 2000. Commitment, revelation, and the testaments of belief: The metrics of measurement of corporate social performance. *Business & Society*. 39(4), pp.419-465.
- MOCK, T., STROHM, C. and SWARTZ, K. 2007. An examination of worldwide assured sustainability reporting. *Australian Accounting Review*. 17(41), pp.67-77.
- Moir, L. 2001. What do we mean by corporate social responsibility? *Corporate Governance*. 1(2), pp.16-22.
- Moneva, J., Rivera-Lirio, J. and Muñoz-Torres, M. 2007. The corporate stakeholder commitment and social and

- financial performance. *Industrial Management & Data Systems*. 107(1), pp.84-102.
- Moneva, J.M., Archel, P. and Correa, C. 2006. GRI and the camouflaging of corporate unsustainability. In: Elsevier, pp.121-137.
- Moon, J. 2007. The contribution of corporate social responsibility to sustainable development. *Sustainable Development*. 15(5), pp.296-306.
- Moon, J., Crane, A. and Matten, D. 2005. Can corporations be citizens? Corporate citizenship as a metaphor for business participation in society. *Business Ethics Quarterly*. 15(3), p429.
- Molyneux, D. (2003), Saints and CEOs: an historical experience of altruism, self-interest and compromise. *Business Ethics: A European Review*, 12: 133–143. doi: 10.1111/1467-8608.00313
- Moore, C. and de Bruin, A. 2003. Ethical entrepreneurship. *Entrepreneurship: New perspectives in a global age*. pp.43-56.
- Moore, G. 2001. Corporate social and financial performance: An investigation in the UK supermarket industry. *Journal of Business ethics*. 34(3-4), pp.299-315.
- Morris, Charles R. *The Tycoons: How Andrew Carnegie, John D. Rockefeller, Jay Gould, and JP Morgan Invented the American Supereconomy*. Macmillan, 2005.
- Morsing, M. *Conspicuous Responsibility*.
- Morsing, M. 2006. Corporate moral branding: limits to aligning employees. *Corporate Communications: An International Journal*. 11(2), pp.97-108.
- Morsing, M. 2006. Corporate social responsibility as strategic auto-communication: on the role of external stakeholders for member identification. *Business Ethics: A European Review*. 15(2), pp.171-182.
- Morsing, M. and Kristensen, J. 2002. The question of coherency in corporate branding? over time and across stakeholders. *Journal of Communication Management*. 6(1), pp.24-40.
- Morsing, M. and Oswald, D. 2009. Sustainable leadership: management control systems and organisational culture in Novo Nordisk A/S. *Corporate Governance*. 9(1), pp.83-99.
- Morsing, M. and Schultz, M. 2006. Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*. 15(4), pp.323-338.
- Morsing, M., Schultz, M. and Nielsen, K.U. 2008. The 'Catch 22' of communicating CSR: Findings from a Danish study. *Journal of Marketing Communications*. 14(2), pp.97-111.
- Morsing, M. and Schultz, M. 2006. Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*. 15(4).
- Mueckenberger, U. and Jastram, S. 2010. Transnational Norm-Building Networks and the Legitimacy of Corporate Social Responsibility Standards. *Journal of Business Ethics*. pp.1-17.
- Munilla, L.S. and Miles, M.P. 2005. The corporate social responsibility continuum as a component of stakeholder theory. *Business and Society Review*. 110(4), pp.371-387.
- Murphy, B., Maguiness, P., Pescott, C., Wislang, S., Ma, J. and Wang, R. 2005. Stakeholder perceptions presage holistic stakeholder relationship marketing performance. *European Journal of Marketing*. 39(9/10), pp.1049-1059.
- Murray, A., Sinclair, D., Power, D. and 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), pp.228-255.
- Murray, F. 2010. The oncomouse that roared: hybrid exchange strategies as a source of distinction at the boundary of overlapping institutions1. *American Journal of sociology*. 116(2), pp.341-388.
- Murray, K.B. and Vogel, C.M. 1997. Using a hierarchy-of-effects approach to gauge the effectiveness of corporate social responsibility to generate goodwill toward the firm: Financial versus nonfinancial impacts. *Journal of Business Research*. 38(2), pp.141-159.
- Mutch, Alistair. "Reflexivity and the institutional entrepreneur: A historical exploration." *Organisation Studies* 28.7 (2007): 1123-1140.
- Muthuri, J.N., Matten, D. and Moon, J. 2009. Employee volunteering and social capital: contributions to corporate social responsibility. *British Journal of Management*. 20(1), pp.75-89.
- Muzio, D. and Kirkpatrick, I. 2011. Introduction: Professions and organisations-a conceptual framework. *Current Sociology*. 59(4), p389.
- Muzio, D., Kirkpatrick, I. and Kipping, M. 2011. Professions, organisations and the state: Applying the sociology of the professions to the case of management consultancy. *Current Sociology*. 59(6), pp.805-824.
- Nadler, D. and Tushman, M. 1988. Strategic organisation design: Concepts, tools & processes. Scott, Foresman.
- Nadler, D.A. and Tushman, M.L. 1989. Organisational frame bending: Principles for managing reorientation. *The Academy of Management Executive (1987-1989)*. 3(3), pp.194-204.
- Nadler, D.A., Tushman, M.L. and Nadler, M.B. 1997. *Competing by Design:: The Power of Organisational Architecture*.
- Naude, J. 2008. A framework for reporting sustainability performance to major stakeholder groups.
- Neal, A.C. 2008. Corporate social responsibility: Governance gain or laissez-faire figleaf? *Comp. Lab. L. & Pol'y J.* 29, pp.459-573.
- Ness, K.E. and Mirza, A. 1991. Corporate social disclosure: A note on a test of agency theory. *The British Accounting Review*. 23(3), pp.211-217.
- Neuendorf, K.A. 2002. *The content analysis guidebook*. Sage Publications, Inc.

- Neville, B.A. and Menguc, B. 2006. Stakeholder multiplicity: Toward an understanding of the interactions between stakeholders. *Journal of Business Ethics*. 66(4), pp.377-391.
- Nicholls, A. 2009. 'We do good things, don't we?': Blended Value Accounting in social entrepreneurship. *Accounting, Organisations and Society*. 34(6), pp.755-769.
- Nicolopoulou, K. and Karatas-Ozkan, M. 2009. CSR and social entrepreneurship: future global opportunities and challenges in Corporate Community Involvement strategies. *International Journal of Business and Globalisation*. 3(2), pp.173-187.
- Nielsen, A.E. and Thomsen, C. 2007. Reporting CSR—what and how to say it? *Corporate Communications: An International Journal*. 12(1), pp.25-40.
- Nielsen, A.E. and Thomsen, C. 2009. Investigating CSR communication in SMEs: a case study among Danish middle managers. *Business Ethics: A European Review*. 18(1), pp.83-93.
- Nigam, A. and Ocasio, W. 2010. Event attention, environmental sensemaking, and change in institutional logics: An inductive analysis of the effects of public attention to Clinton's health care reform initiative. *Organisation Science*. 21(4), pp.823-841.
- Nijhof, A., de Bruijn, T. and Honders, H. 2008. Partnerships for corporate social responsibility: A review of concepts and strategic options. *Management Decision*. 46(1), pp.152-167.
- Nitkin, D. and Brooks, L.J. 1998. Sustainability Auditing and Reporting: The Canadian Experience. *Journal of Business Ethics*. 17, pp.1499–1507.
- Notenboom, J. 2009. Managing under complexity and uncertainty.
- O'Donovan, G. 2002. Environmental disclosures in the annual report: extending the applicability and predictive power of legitimacy theory. *Accounting, Auditing & Accountability Journal*. 15(3), pp.344-371.
- O'Dwyer, B. 2003. Conceptions of corporate social responsibility: the nature of managerial capture. *Accounting, Auditing & Accountability Journal*. 16(4), pp.523-557.
- Oakes, L.S., Townley, B. and Cooper, D.J. 1998. Business planning as pedagogy: Language and control in a changing institutional field. *Administrative Science Quarterly*. pp.257-292.
- Obi, C. 1997. Globalisation and local resistance: The case of the Ogoni versus Shell. *New Political Economy*. 2(1), pp.137-148.
- O'Dwyer, B. and Owen, D. 2005. Assurance statement practice in environmental, social and sustainability reporting: a critical evaluation. *The British Accounting Review*. 37(2), pp.205-229.
- Oeconomia, D. 2010. Inter-organisational Design of Voluntary Sustainability Initiatives: Increasing the Legitimacy of Sustainability Strategies for Supply Chains. thesis, University of St. Gallen.
- Okhmatovskiy, I. and David, R.J. 2010. SETTING YOUR OWN STANDARDS: INTERNAL CORPORATE GOVERNANCE CODES AS A RESPONSE TO INSTITUTIONAL PRESSURE.
- Oliver, C. 1988. The collective strategy framework: An application to competing predictions of isomorphism. *Administrative Science Quarterly*. 33(4), pp.543-561.
- Orr, R.J. and Scott, W.R. 2008. Institutional exceptions on global projects: a process model. *Journal of International Business Studies*. 39(4), pp.562-588.
- Othman, R. and Ameer, R. 2009. Corporate social and environmental reporting: Where are we heading? A survey of the literature. *International Journal of Disclosure and Governance*. 6(4), pp.298-320.
- Pache, A.-C. and Santos, F. 2012. Inside the hybrid organisation: Selective coupling as a response to conflicting institutional logics. *Academy of Management Journal*. pamj. 2011.0405.
- Palazzo, G. and Scherer, A.G. 2008. The future of global corporate citizenship: Toward a new theory of the firm as a political actor. *Handbook of research on global corporate citizenship*. pp.577-590.
- Park, J. 2004. Stakeholder involvement in the third-party assurance on corporate sustainability reports.
- Park, J. and Brorson, T. 2005. Experiences of and views on third-party assurance of corporate environmental and sustainability reports. *Journal of Cleaner Production*. 13(10-11), pp.1095-1106.
- Parrish, B. 2007. Designing the sustainable enterprise. *Futures*. 39(7), pp.846-860.
- Patenaude, G. 2010. Climate class for business schools. *Nature*. 466(7302), pp.30-30.
- Patenaude, G. 2011. Climate change diffusion: while the world tips, business schools lag. *Global Environmental Change*. 21(1), pp.259-271.
- Pater, A. and Van Lierop, K. 2006. Sense and sensitivity: the roles of organisation and stakeholders in managing corporate social responsibility. *Business Ethics: A European Review*. 15(4), pp.339-351.
- Patten, D.M. 1991. Exposure, legitimacy, and social disclosure. *Journal of Accounting and Public Policy*. 10(4), pp.297-308.
- Patten, D.M. 1992. Intra-industry environmental disclosures in response to the Alaskan oil spill: a note on legitimacy theory. *Accounting, Organisations and Society*. 17(5), pp.471-475.
- Patten, D.M. 2002. The relation between environmental performance and environmental disclosure: a research note. *Accounting, Organisations and Society*. 27(8), pp.763-773.
- Pava, M.L. 1996. The Talmudic concept of "beyond the letter of the law": Relevance to business social responsibilities. *Journal of Business Ethics*. 15(9), pp.941-950.
- Pearce, J., Raynard, P., Zadek, S. and Foundation, N.E. 1996. *Social Auditing for Small Organisations: A workbook for trainers and practitioners*. New Economics Foundation.
- Pedersen, E.R. and Neergaard, P. 2009. What matters to managers?: The whats, whys, and hows of corporate social responsibility in a multinational corporation. *Management Decision*. 47(8), pp.1261-1280.

- Pedersen, T., Banerjee, S., McInnes, B.T., Kohli, S., Joshi, M. and Liu, Y. 2011. The Ngram statistics package (text::nsp): A flexible tool for identifying ngrams, collocations, and word associations. In: Proceedings of the Workshop on Multiword Expressions: from Parsing and Generation to the Real World: Association for Computational Linguistics, pp.131-133.
- Pegoraro, A., O'Reilly, N. and Levallet, N. 2009. Gender-based sponsorship of grassroots events as an agent of corporate social responsibility: The case of a national women's triathlon series. *Journal of Sponsorship*. 2(2), pp.140-151.
- Pei, J., Han, J. and Lakshmanan, L.V. 2001. Mining frequent itemsets with convertible constraints. In: *Data Engineering*, 2001. Proceedings. 17th International Conference on: IEEE, pp.433-442.
- Peredo, A.M. and McLean, M. 2006. Social entrepreneurship: A critical review of the concept. *Journal of world business*. 41(1), pp.56-65.
- Perego, P. 2009. Causes and Consequences of Choosing Different Assurance Providers: An International Study of Sustainability Reporting. *International Journal of Management*. 26(3), pp.412-425.
- Perez, F. and Sanchez, L. 2009. Assessing the Evolution of Sustainability Reporting in the Mining Sector. *Environmental management*. 43(6), pp.949-961.
- Perkmann, M. and Spicer, A. 2007. Healing the scars of history': Projects, skills and field strategies in institutional entrepreneurship. *Organisation Studies*. 28(7), pp.1101-1122.
- Perkmann, M. and Spicer, A. 2008. How are management fashions institutionalized? The role of institutional work. *Human Relations*. 61(6), pp.811-844.
- Perrini, F. 2006. SMEs and CSR theory: evidence and implications from an Italian perspective. *Journal of Business Ethics*. 67(3), pp.305-316.
- Perrini, F., Pogutz, S. and Tencati, A. 2006. *Developing corporate social responsibility: A European perspective*. Edward Elgar Publishing.
- Perrini, F. and Tencati, A. 2006. Sustainability and stakeholder management: the need for new corporate performance evaluation and reporting systems. *Business Strategy and the Environment*. 15(5), pp.296-308.
- Peters, N. 2010. Inter-organisational design of voluntary sustainability initiatives: Increasing the legitimacy of sustainability strategies for supply chains. Gabler Verlag.
- Peters, N., Hofstetter, J.S. and Hoffmann, V.H. 2011. Institutional entrepreneurship capabilities for interorganisational sustainable supply chain strategies. *International Journal of Logistics Management*, The. 22(1), pp.3-3.
- Petrovic-Lazarevic, S. 2004. Corporate social responsibility in building and construction industry. Coghill (Ed) *Integrated Governance: Linking up Government, Business & Civil Society*, Monash Research Unit Monash University, CD.
- Pfeffer, J. and Salancik, G.R. 1978. *The external control of organisations*. New York. 263.
- Pfeffer, J. and Salancik, G.R. 2003. *The external control of organisations: A resource dependence perspective*. Stanford University Press.
- Phillips, R. 2003. Stakeholder legitimacy. *Business Ethics Quarterly*. 13(1), pp.25-41.
- Phillips, R. 2003. Stakeholder theory and organisational ethics. Berrett-Koehler Publishers.
- Phillips, R., Freeman, R. and Wicks, A. 2003. What stakeholder theory is not. *Business Ethics Quarterly*. 13(4), pp.479-502.
- Piechocki, R. 2004. Transparency of annual sustainability reports. *Corporate Reputation Review*. 7(2), pp.107-124.
- Pinkse, J. and Kolk, A. 2007. Multinational Corporations and Emissions Trading::: Strategic Responses to New Institutional Constraints. *European Management Journal*. 25(6), pp.441-452.
- Poiesz, T.B.C. 1989. The image concept: its place in consumer psychology. *Journal of Economic Psychology*. 10(4), pp.457-472.
- Pope, C., Ziebland, S. and Mays, N. 2000. Analysing qualitative data. *Bmj*. 320(7227), p114.
- Porte, C., Pochet, P. and Room, B. 2001. Social benchmarking, policy making and new governance in the EU. *Journal of European Social Policy*. 11(4), p291.
- Porter, M. 1984. The impact of government policy on the US cigarette industry. In: *Empirical Approaches to Consumer Protection Economics: Proceedings of a Conference Sponsored by the Bureau of Economics, Federal Trade Commission: Citeseer*, pp.447-481.
- Porter, M. and Kramer, M. 2006. The link between competitive advantage and corporate social responsibility. *Harvard Business Review*. 84(12), pp.78-92.
- Porter, M.E. 1983. *Cases in competitive strategy*. Simon and Schuster.
- Porter, M.E. 1991. Towards a dynamic theory of strategy. *Strategic management journal*. 12(S2), pp.95-117.
- Porter, M.E. 1998. Cluster and the new economics of competition.
- Portney, P.R. 2008. The (not so) new corporate social responsibility: An empirical perspective. *Review of environmental economics and policy*. 2(2), pp.261-275.
- Post, J., Preston, L. and Sachs, S. 2002. Managing the extended enterprise: the new stakeholder view. *California Management Review*. 45(1), pp.6-28.
- Powell, W.W. 1991. Expanding the scope of institutional analysis. *The new institutionalism in organisational analysis*. 183, p203.

- Powell, W.W. 1991. Neither market nor hierarchy: Network forms of organisation. *Markets, hierarchies and networks. The coordination of social life.* pp.265–276.
- Powell, W.W. and DiMaggio, P.J. 1983. The iron cage revisited: institutional isomorphism and collective rationality in organisational fields. *American sociological review.* 48(2), pp.147-160.
- Powell, W.W. and DiMaggio, P.J. 1991. *The new institutionalism in organisational analysis.* University of Chicago Press.
- Powell, W.W. and Steinberg, R. 2006. *The nonprofit sector: A research handbook.* Yale Univ Pr.
- Prahalad, C. and Hart, S.L. 1999. Strategies for the bottom of the pyramid: creating sustainable development. *Ann Arbor.* 1001, p48109.
- Preston, L.E. and O'bannon, D.P. 1997. The corporate social-financial performance relationship. *Business and society.* 36(4), pp.419-429.
- Preuss, L., Haunschild, A. and Matten, D. 2006. Trade unions and CSR: a European research agenda. *Journal of Public Affairs.* 6.
- Preuss, L. and Hill, E. 2008. A reluctant stakeholder? On the perception of corporate social responsibility among European trade unions. *Business Ethics: A European Review.* 17(2), pp.149-160.
- PRIETO-CARRÓN, M., LUND-THOMSEN, P., Chan, A., Muro, A. and Bhushan, C. 2006. Critical perspectives on CSR and development: what we know, what we don't know, and what we need to know. *International Affairs.* 82(5), pp.977-987.
- Proffitt, W.T. and Spicer, A. 2006. Shaping the shareholder activism agenda: Institutional investors and global social issues. *Strategic Organisation.* 4(2), pp.165-190.
- Pruzan, P. 2001. Corporate reputation: image and identity. *Corporate Reputation Review.* 4(1), pp.50-64.
- Pugh, D.S., Hickson, D.J., Hinings, C.R., Macdonald, K.M., Turner, C. and Lupton, T. 1963. A conceptual scheme for organisational analysis. *Administrative Science Quarterly.* 8(3), pp.289-315.
- Pugh, D.S., Hickson, D.J., Hinings, C.R. and Turner, C. 1968. Dimensions of organisation structure. *Administrative Science Quarterly.* 13(1), pp.65-105.
- Puxty, A.G. 1986. Social accounting as immanent legitimation: a critique of a technicist ideology. *Advances in Public Interest Accounting.* 1, pp.95-111.
- Quazi, A.M. and O'Brien, D. 2000. An Empirical Test of a Cross-national Model of Corporate Social Responsibility. *Journal of Business Ethics.* 25(1), pp.33-51.
- Rajak, D. 2008. 'Uplift and empower': The market, morality and corporate responsibility on South Africa's platinum belt.
- Ralston, E.S. 2010. Deviance or norm? Exploring corporate social responsibility. *European Business Review.* 22(4), pp.397-410.
- Ranson, S., Bryman, A. and Hinings, C.R. 1977. *Clergy, ministers and priests.* Routledge/Thoemms Press.
- Rao, H. 2004. Institutional activism in the early American automobile industry. *Journal of Business Venturing.* 19(3), pp.359-384.
- Rao, H. and Giorgi, S. 2006. Code breaking: How entrepreneurs exploit cultural logics to generate institutional change. *Research in Organisational Behavior: An Annual Series of Analytical Essays and Critical Reviews.* 27, pp.269-304.
- Rao, H., Monin, P. and Durand, R. 2003. Institutional change in Toque Ville: Nouvelle cuisine as an identity movement in French gastronomy. *American Journal of Sociology.* pp.795-843.
- Rao, H., Morrill, C. and Zald, M.N. 2000. Power plays: How social movements and collective action create new organisational forms. *Research in organisational behavior.* 22, pp.237-282.
- Rasche, A., Baur, D., Van Huijstee, M., Ladek, S., Naidu, J., Perla, C., Schouten, E., Valente, M. and Zhang, M. 2008. Corporations as Political Actors—A Report on the First Swiss Master Class in Corporate Social Responsibility. *Journal of Business Ethics.* 80(2), pp.151-173.
- Raynard, M., Lounsbury, M. and Greenwood, R. 2013. Legacies of logics: Sources of community variation in CSR implementation in China.
- Raynard, P. 1998. Coming together. A review of contemporary approaches to social accounting, auditing and reporting in non-profit organisations. *Journal of Business Ethics.* 17(13), pp.1471-1479.
- Reay, T. and Hinings, C.R. 2009. Managing the rivalry of competing institutional logics. *Organisation Studies.* 30(6), pp.629-652.
- Rentner, B. 2003. *Corporate Social Responsibility and Globalisation.*
- Revill, G. 1999. Liberalism and paternalism: Politics and corporate culture in 'railway derby', 1865–75. *Social History.* 24(2), pp.196-214.
- REYNOLDS., J. 1983. The Great Paternalist: Titus Salt and the Growth of Nineteenth-Century Bradford.
- Rice, G. 1999. Islamic Ethics and the Implications for Business. *Journal of Business Ethics.* 18(4), pp.345-358.
- Richard Welford, C.C., Michelle Man., 2008. Priorities for corporate social responsibility: a survey of businesses and their stakeholders. *Corporate Social Responsibility and Environmental Management.* 15(1), pp.52-62.
- Rickards, T. and Clark, M. 2005. *Dilemmas of leadership.* Taylor & Francis.
- Riffe, D., Lacy, S. and Fico, F.G. 1998. *Analyzing Media Messages:: Using Quantitative Content Analysis in Research.*
- Ring, P.S. and Van de Ven, A.H. 1994. Developmental processes of cooperative interorganisational

- relationships. *The Academy of Management Review*. 19(1), pp.90-118.
- Roberts, J. 2003. The manufacture of corporate social responsibility: constructing corporate sensibility. *Organisation*. 10(2), pp.249-265.
- Roberts, M.W. 2000. Birth of the catalytic concept (1800-1900). *Catalysis Letters*. 67(1), pp.1-4.
- Roberts, R.W. 1992. Determinants of corporate social responsibility disclosure: an application of stakeholder theory. *Accounting, Organisations and Society*. 17(6), pp.595-612.
- Robins, F. 2005. The future of corporate social responsibility. *Asian Business & Management*. 4(2), pp.95-115.
- Ronald K. Mitchell, L.B., Theresa Lant, Patricia P. McDougall, Eric A. Morse, J. Brock Smith., 2002. Toward a Theory of Entrepreneurial Cognition: Rethinking the People Side of Entrepreneurship Research. *Entrepreneurship Theory and Practice*. 27(2), pp.93-104.
- RONNEGARD, D. and SMITH, N.C. Corporate Social Responsibility and the Legitimacy of the Shareholder Primacy Norm: A Rawlsian Analysis.
- Rose, T. and Hinings, C. 1999. 3 Global client's demands driving change in global business advisory firms. *Restructuring the professional organisation: Accounting, health care and law*. p41.
- Rothenberg, S. 2007. Environmental managers as institutional entrepreneurs: The influence of institutional and technical pressures on waste management. *Journal of Business Research*. 60(7), pp.749-757.
- Rowan, B. 1982. Organisational structure and the institutional environment: The case of public schools. *Administrative Science Quarterly*. 27(2), pp.259-279.
- Rubin, A. and Babbie, E.R. 1993. Research methods for social work. Brooks/Cole.
- Rubinstein, R. 2003. A keynote: triple bottom line investing. *International Journal of Business Performance Management*. 5(2-3), pp.109-113.
- Ruck, K. and Welch, M. 2012. Valuing internal communication; management and employee perspectives. *Public Relations Review*.
- Ruef, M., Aldrich, H.E. and Carter, N.M. 2003. The structure of founding teams: Homophily, strong ties, and isolation among US entrepreneurs. *American sociological review*. 68(2), pp.195-222.
- Ruef, M. and Scott, W.R. 1998. A Multidimensional Model of Organisational Legitimacy: Hospital Survival in Changing Institutional Environments. *Administrative Science Quarterly*. 43(4), pp.877-879.
- Ruland, R.G. and Lindblom, C.K. 1992. Ethics and disclosure: An analysis of conflicting duties. *Critical Perspectives on Accounting*. 3(3), pp.259-272.
- Runhaar, H. and Lafferty, H. 2009. Governing corporate social responsibility: An assessment of the contribution of the UN Global Compact to CSR strategies in the telecommunications industry. *Journal of Business Ethics*. 84(4), pp.479-495.
- Ruth, V., Aguilera, A., Deborah, E., Rupp, A., A.Cynthia, Williams, A. and Ganapathi, J. 2007. Putting the S Back in Corporate Social Responsibility: A Multilevel Theory of Social Change in Organisations. *The Academy of Management Review*. 32(3), pp.836 - 863.
- Ryan, G.W. and Bernard, H.R. 2000. *Data Management and Analysis Methods*.
- Sabel, C., Fung, A. and Karkkainen, B. 2000. *Beyond Backyard Environmentalist!!*
- Sabel, C.F. 1982. *Work and politics: The division of labor in industry*. Cambridge University Press.
- Sabel, C.F. 1989. *Flexible Specialisation and the Re Emergence of Regional Economies*.
- Sabel, C.F. and Simon, W.H. 2004. Destabilization rights: How public law litigation succeeds. *Harvard Law Review*. 117(4), pp.1015-1101.
- Sacconi, L. Contractarianism and Personalisms in dialogue about the ethical foundation of CSR (comment on Helen Alford's "Stakeholder theory").
- Sacconi, L. A Rawlsian view of CSR and the Game Theory of its Implementation (Part I): The Multistakeholder Model of Corporate Governance. *Econometrica Working Papers*.
- Sacconi, L. and Degli Antoni, G. 2009. A theoretical analysis of the relationship between social capital and corporate social responsibility: concepts and definitions. *Knowledge in the Development of Economies. Institutional Choices under Globalisation*, Edward Elgar Publishing Ltd, London.
- Sachs, S., Maurer, M., Rühli, E. and Hoffmann, R. 2006. Corporate social responsibility from a "stakeholder view" perspective: CSR implementation by a Swiss mobile telecommunication provider. *Corporate Governance*. 6(4), pp.506-515.
- Sahlin-Andersson, K. 2006. Corporate social responsibility: a trend and a movement, but of what and for what? *Corporate Governance*. 6(5), pp.595-608.
- Sakuma, K. and Louche, C. 2008. Socially responsible investment in Japan: its mechanism and drivers. *Journal of Business Ethics*. 82(2), pp.425-448.
- Sarason, Y., Dean, T. and Dillard, J. 2006. Entrepreneurship as the nexus of individual and opportunity: A structuration view. *Journal of Business Venturing*. 21(3), pp.286-305.
- Saunders, M., Lewis, P. and Thornhill, A. 2009. *Research methods for business students*. Prentice hall.
- Scalet, S. and Kelly, T. 2010. CSR Rating Agencies: What is Their Global Impact? *Journal of Business Ethics*. 94(1), pp.69-88.
- Schaltegger, S. 2002. A framework for ecopreneurship. *Greener Management International*. 2002(38), pp.45-58.
- Scherer, A.G. and Palazzo, G. 2011. 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*. 48, pp.1467-6486.2010.
- Schlieler, H.J. and Seidel, F. Corporate social responsibility: the French way. A longitudinal study of corporate annual reports.
- Schnaiberg, A., Watts, N. and Zimmerman, K. 1986. Distributional conflicts in environmental-resource policy.
- Schneiberg, M. and Lounsbury, M. 2008. Social movements and institutional analysis. *The Handbook of Organisational Institutionalism*. pp.648–670.
- Scholtens, B. and Dam, L. 2007. Banking on the Equator. Are Banks that Adopted the Equator Principles Different from Non-Adopters? *World Development*. 35(8), pp.1307-1328.
- Schultz, F. and Wehmeier, S. 2010. Institutionalization of corporate social responsibility within corporate communications: Combining institutional, sensemaking and communication perspectives. *Corporate Communications: An International Journal*. 15(1), pp.9-29.
- Schwartz, M.S. and Carroll, A.B. 2003. Corporate Social Responsibility: A Three-Domain Approach *Business Ethics Quarterly*. 13(4), pp.503-530
- Scott, C. 2008. 8. Reflexive governance, meta-regulation and corporate social responsibility: the 'Heineken effect'. *CORPORATE SOCIAL RESPONSIBILITY*. p170.
- Scott, W. 2001. *Institutions and Organisations*. 2nd ed. Thousand Oaks: Sage.
- Scott, W.R. 1965. Reactions to supervision in a heteronomous professional organisation. *Administrative Science Quarterly*. 10(1), pp.65-81.
- Scott, W.R. 1977. Effectiveness of organisational effectiveness studies. *New perspectives on organisational effectiveness*. pp.63-95.
- Scott, W.R. 1983. Health care organisations in the 1980s: The convergence of public and professional control systems. *Organisational environments: Ritual and rationality*. 99, p113.
- Scott, W.R. 1983. The organisation of environments: Network, cultural, and historical elements. *Organisational environments: Ritual and rationality*. 155, p175.
- Scott, W.R. 1987. The adolescence of institutional theory. *Administrative Science Quarterly*. 32(4), pp.493-511.
- Scott, W.R. 1987. *Group theory*. Dover Publications.
- Scott, W.R. 1987. *Organisations*. Prentice Hall.
- Scott, W.R. 1991. Unpacking institutional arguments. *The new institutionalism in organisational analysis*. 164, p182.
- Scott, W.R. 2002. 4. THE CHANGING WORLD OF CHINESE ENTERPRISE: AN INSTITUTIONAL. The management of enterprises in the People's Republic of China. p59.
- Scott, W.R. 2003. *Organisations: Rational, natural, and open systems*.
- Scott, W.R. 2008. Approaching adulthood: The maturing of institutional theory. *Theory and Society*. 37(5), pp.427-442.
- Scott, W.R. 2008. *Institutions and organisations: Ideas and interests*. Sage Publications, Inc.
- Scott, W.R. 2008. Lords of the dance: Professionals as institutional agents. *Organisation Studies*. 29(2), p219.
- Scott, W.R. and Meyer, J.W. 1982. The organisation of societal sectors.
- Scott, W.R. and Meyer, J.W. 1983. *Organisational environments: ritual and rationality*. Beverly Hills (California).
- Scott, W.R. and Meyer, J.W. 1984. *Environmental Linkages and Organisational Complexity: Public and Private Schools*.
- Scott, W.R. and Meyer, J.W. 1994. *Institutional environments and organisations: Structural complexity and individualism*. Sage Publications, Inc.
- Scott, W.R. and Robert, W. 2003. *Financial accounting theory*.
- Scott, W.R. and Strang, D. 1987. Centralization, Fragmentation, and School District Complexity John Meyer. *Administrative Science Quarterly*. 32(2), pp.186-201.
- Seal, W. 2006. Management accounting and corporate governance: An institutional interpretation of the agency problem. *Management Accounting Research*. 17(4), pp.389-408.
- Segerlund, L. Thirty Years of Corporate Social Responsibility within the UN: From Codes of Conduct to Norms.
- Segerlund, L. 2007. Making corporate social responsibility an international concern: norm construction in a globalizing world. thesis, Stockholm University, Acta Universitatis Stockholmiensis.
- Segerlund, L. 2009. Violators or Advocators? The Janus' Faced Involvement of Business in Corporate Social Responsibility.
- Selznick, P. 1996. Institutionalism" old" and" new. *Administrative Science Quarterly*. 41(2).
- Sen, A. 1993. Does business ethics make economic sense? *Business Ethics Quarterly*. 3(1), pp.45-54.
- Seo, M.-G. and Creed, W.E.D. 2002. Institutional Contradictions, Praxis, and Institutional Change: A Dialectical Perspective. *Academy of Management Review*. 27(2), pp.222-247.
- Sevón, G. 1996. Organisational imitation in identity transformation. *Translating organisational change*. 56.
- Sewell Jr, W.H. 1992. A theory of structure: Duality, agency, and transformation. *American journal of sociology*. pp.1-29.
- Shahi, A.M., Issac, B. and Modapothala, J.R. 2011. Analysis of supervised text classification algorithms on corporate sustainability reports. In: *Computer Science and Network Technology (ICCSNT), 2011 International Conference on: IEEE*, pp.96-100.
- Shahi, A.M., Issac, B. and Modapothala, J.R. 2012. Enhanced intelligent text categorization using concise

- keyword analysis. In: *Innovation Management and Technology Research (ICIMTR)*, 2012 International Conference on: IEEE, pp.574-579.
- Shahi, A.M., Issac, B. and Modapothala, J.R. 2012. Intelligent Corporate Sustainability report scoring solution using machine learning approach to text categorization. In: *Sustainable Utilization and Development in Engineering and Technology (STUDENT)*, 2012 IEEE Conference on: IEEE, pp.227-232.
- Shahi, A.M., Issac, B. and Modapothala, J.R. 2014. Automatic analysis of corporate sustainability reports and intelligent scoring. *International Journal of Computational Intelligence and Applications*. 13(01), p1450006.
- Shahi, A.M., Issac, B. and Modapothala, J.R. 2015. Reliability assessment of an intelligent approach to corporate sustainability report analysis. *Innovations and Advances in Computing, Informatics, Systems Sciences, Networking and Engineering*. Springer, pp.233-240.
- Shamir, R. 2005. Mind the gap: the commodification of corporate social responsibility. *Symbolic Interaction*. 28(2), pp.229-253.
- Shamir, R. 2008. Corporate social responsibility: Towards a new market-embedded morality. *Theoretical Inq. L*. 9, p371.
- Shane, S., Venkataraman, S. and MacMillan, I. 1995. Cultural differences in innovation championing strategies. *Journal of Management*. 21(5), p931.
- Shankman, N.A. 1999. Reframing the debate between agency and stakeholder theories of the firm. *Journal of Business Ethics*. 19(4), pp.319-334.
- Sharma, S. 2002. *Research in corporate sustainability: What really matters*. Edward Elgar, Cheltenham.
- Sheate, W., Partidario, M., Byron, H., Bina, O. and Dagg, S. 2008. Sustainability assessment of future scenarios: methodology and application to mountain areas of Europe. *Environmental management*. 41(2), pp.282-299.
- Silberhorn, D. and Warren, R.C. 2007. Defining corporate social responsibility: A view from big companies in Germany and the UK. *European Business Review*. 19(5), pp.352-372.
- Simmons, J. 2008. Ethics and morality in human resource management. *Social Responsibility Journal*. 4.
- Simnett, R., Vanstraelen, A. and Chua, W.F. 2007. Assurance on general purpose non-financial reports: An international comparison. In.
- Simnett, R., Vanstraelen, A. and Chua, W.F. 2009. Assurance on sustainability reports: an international comparison. *The accounting review*. 84(3), pp.937-967.
- Simon, H.A. 1983. Why should machines learn? *Machine learning*. Springer, pp.25-37.
- Singh, A., Prescott, D. and Davy, A. *Selling sustainable*.
- Sjöström, E. 2010. Shareholders as norm entrepreneurs for corporate social responsibility. *Journal of Business Ethics*. pp.1-15.
- Skouloudis, A., Evangelinos, K. and Kourmoussis, F. 2010. Assessing non-financial reports according to the Global Reporting Initiative guidelines: evidence from Greece. *Journal of Cleaner Production*. 18(5), pp.426-438.
- Slager, C.R. What gets measured gets managed? SRI indices and responsible corporate behaviour.
- Slager, R., Gond, J.-P. and Moon, J. 2012. Standardization as institutional work: The regulatory power of a responsible investment standard. *Organisation Studies*. 33(5-6), pp.763-790.
- Smets, M. and Jarzabkowski, P. 2013. Reconstructing institutional complexity in practice: A relational model of institutional work and complexity. *Human Relations*. 66(10), pp.1279-1309.
- Smets, M., Morris, T. and Greenwood, R. *From Practice to Field: A Multi-level Model of Practice-driven Institutional Change*.
- Smith, N. 2000. Socializing culture, radicalizing the social. *Social & Cultural Geography*. 1(1), pp.25-28.
- Smith, W.J., Wokutch, R.E., Harrington, K.V. and Dennis, B.S. 2001. An examination of the influence of diversity and stakeholder role on corporate social orientation. *Business & Society*. 40(3), pp.266-294.
- Snider, J., Hill, R.P. and Martin, D. 2003. Corporate Social Responsibility in the 21st Century: A View from the World's Most Successful Firms. *Journal of Business Ethics*. 48(2), pp.175-187.
- Soltani, B. 2007. *Auditing: an international approach*. Pearson Education.
- Sonnerfeldt, A. *Assuring Sustainability: Shaping the assurance concept in Sweden*.
- Sotorrío, L.L. and Sánchez, J.L.F. 2008. Corporate social responsibility of the most highly reputed European and North American firms. *Journal of Business Ethics*. 82(2), pp.379-390.
- Spence, L. and Bourlakis, M. 2009. The evolution from corporate social responsibility to supply chain responsibility: the case of Waitrose. *Supply Chain Management: An International Journal*. 14(4), pp.291-302.
- Sparkes, Russell, and Christopher J. Cowton. "The maturing of socially responsible investment: A review of the developing link with corporate social responsibility." *Journal of Business Ethics* 52.1 (2004): 45-57.
- Spitzer, D. and Conway, M. 2002. *Link training to your Bottom Line*. American Society for Training and Development.
- Stam, W. and Elfring, T. 2008. Entrepreneurial orientation and new venture performance: the moderating role of intra-and extraindustry social capital. *The Academy of Management Journal (AMJ)*. 51(1), pp.97-111.
- Stanislavská, L., Margarisová, K. and Štastná, K. *International Standards of Corporate Social Responsibility*.

AGRI on-line Papers in Economics and Informatics. 2.

- Starkey, K., Tempest, S. and McKinlay, A. 2004. How organisations learn: managing the search for knowledge. Cengage Learning.
- Steinmetz, G. 2007. Transdisciplinarity as a nonimperial encounter: for an open sociology. Thesis eleven. 91(1), p48.
- Stemler, S. 2001. An overview of content analysis. Practical assessment, research & evaluation. 7(17), pp.137-146.
- Steurer, R., Langer, M.E., Konrad, A. and Martinuzzi, A. 2005. Corporations, stakeholders and sustainable development I: a theoretical exploration of business–society relations. Journal of Business Ethics. 61(3), pp.263-281.
- Stevenson, H. and Jarillo, J. 1990. A paradigm of entrepreneurship: entrepreneurial management. Strategic Management Journal. 11(5), pp.17-27.
- Stiller, Y. and Daub, C. 2007. Paving the way for sustainability communication: evidence from a Swiss study. Business Strategy and the Environment. 16(7), pp.474-486.
- Stohl, M. and Stohl, C. 2010. Human rights and corporate social responsibility: Parallel processes and global opportunities for states, corporations, and NGOs. Sustainability Accounting, Management and Policy Journal. 1(1), pp.51-65.
- Storey, J. 1989. New perspectives on human resource management. Thomson Learning Emea.
- Strijbos, J.W., Martens, R.L., Prins, F.J. and Jochems, W.M.G. 2006. Content analysis: What are they talking about? Computers & Education. 46(1), pp.29-48.
- Stuart, M. and Lucio, M.M. 2005. 'Partnership' and new industrial relations in a risk society: an age of shotgun weddings and marriages of convenience? Work Employment Society. 19(4), pp.797-817.
- Sturdy, A. 1997. The consultancy process-an insecure business? Journal of Management Studies. 34(3), pp.389-413.
- Sturdy, A. 1997. The Dialectics of Consultancy. Critical Perspectives on Accounting. 8(5), pp.511-535.
- Suchman, M.C. 1995. Localism and globalism in institutional analysis: The emergence of contractual norms in venture finance. The institutional construction of organisations: international and longitudinal studies. pp.39–63.
- Suchman, M.C. 1995. Managing legitimacy: Strategic and institutional approaches. The Academy of Management Review. 20(3), pp.571-610.
- Suddaby, R., Cooper, D.J. and Greenwood, R. 2007. Transnational regulation of professional services: Governance dynamics of field level organisational change. Accounting, Organisations and Society. 32(4-5), pp.333-362.
- Suddaby, R., Elsbach, K., Greenwood, R., Meyer, J. and Zilber, T.B. 2007. Academy of Management Journal special research forum call for papers: Organisations and their institutional environments: Bringing meaning, culture, and values back in. The Academy of Management Journal ARCHIVE. 50(2), pp.468-469.
- Suddaby, R. and Greenwood, R. 2001. Colonizing knowledge: Commodification as a dynamic of jurisdictional expansion in professional service firms. Human Relations. 54(7), p933.
- Suddaby, R. and Greenwood, R. 2002. Rhetorical strategies of legitimacy: Vocabularies of motive and new organisational forms. In, pp.5–7.
- Suddaby, R. and Greenwood, R. 2005. Rhetorical strategies of legitimacy. Administrative Science Quarterly. 50(1), pp.35-67.
- Suddaby, R., Greenwood, R. and Wilderom, C. 2008. Introduction to the Journal of Organisational Behavior's special issue on professional service firms: where organisation theory and organisational behavior might meet. Journal of Organisational Behavior. 29(8), pp.989-994.
- Suddaby, R. and Viale, T. 2011. Professionals and field-level change: Institutional work and the professional project. Current Sociology. 59(4), p423.
- Sulek, M. 2010. On the modern meaning of philanthropy. Nonprofit and Voluntary Sector Quarterly. 39(2), pp.193-212.
- Sutton, J.R., Dobbin, F., Meyer, J.W. and Scott, W.R. 1994. The legalization of the workplace. The American Journal of Sociology. 99(4), pp.944-971.
- Suri, Jeremi. "AHR forum the rise and fall of an international counterculture, 1960–1975." The American Historical Review 114.1 (2009): 45-68.
- Svejenova, S., Mazza, C. and Planellas, M. 2007. Cooking up change in haute cuisine: Ferran Adrià as an institutional entrepreneur. Journal of Organisational Behavior. 28(5), pp.539-561.
- Svenson, O. and Maule, A. 1993. Time pressure and stress in human judgment and decision making. Plenum Publishing Corporation.
- Swanson, D.L. 1999. Toward an integrative theory of business and society: A research strategy for corporate social performance. The Academy of Management Review. 24(3), pp.506-521.
- Sweeney, L. 2007. Corporate social responsibility in Ireland: barriers and opportunities experienced by SMEs when undertaking CSR. Corporate Governance. 7(4), pp.516-523.
- Swift, T., Zadek, S., Social, I.o., Accountability, E. and Centre, C. 2002. Corporate responsibility and the competitive advantage of nations. The Copenhagen Centre.

- Tamm, I. 2004. Dangerous appetites: Human rights activism and conflict commodities. *Human Rights Quarterly*. 26, p687.
- Taylor, Steven J., and Robert Bogdan. "Introduction to qualitative research methods: The search for meaning." (1984).
- Teasdale, S. 2011. What's in a name? Making sense of social enterprise discourses. *Public policy and administration*.
- Thomas A. Kochan. 1997. Rebalancing the role of human resources. *Human Resource Management*. 36(1), pp.121-127.
- Thomas Åstebro, S.A.J., Gordon K. Adomdza,. 2007. Inventor perseverance after being told to quit: the role of cognitive biases. *Journal of Behavioral Decision Making*. 20(3), pp.253-272.
- Thompson, E. 1994. *Witness against the beast: William Blake and the moral law*. Cambridge Univ Pr.
- Thornton, P.H. 2002. The rise of the corporation in a craft industry: Conflict and conformity in institutional logics. *The Academy of Management Journal*. 45(1), pp.81-101.
- Thornton, P.H. and Ocasio, W. 1999. Institutional logics and the historical contingency of power in organisations: Executive succession in the higher education publishing industry, 1958–1990. *American Journal of Sociology*. 105(3), pp.801-843.
- Thornton, P.H. and Ocasio, W. 2008. Institutional logics. *The Sage handbook of organisational institutionalism*. pp.99–129.
- Tinker, T., Neimark, M. and Lehman, C. 1991. Falling down the hole in the middle of the road: political quietism in corporate social reporting. *Accounting, Auditing & Accountability Journal*. 4(2).
- Titscher, S. and Jenner, B. 2000. *Methods of text and discourse analysis*. Sage Publications Ltd.
- Tolbert, P.S. 1985. Institutional environments and resource dependence: Sources of administrative structure in institutions of higher education. *Administrative Science Quarterly*. 30(1), pp.1-13.
- Tolbert, P.S. 1988. Institutional sources of organisational culture in major law firms. *Institutional Patterns and Organisations*. Cambridge: Ballinger. pp.101–113.
- Tolbert, P.S. and Zucker, L.G. 1997. *The institutionalization of institutional theory*. London: Sage Publications Ltd.
- Toms, J. 2002. Firm resources, quality signals and the determinants of corporate environmental reputation: some UK evidence. *The British Accounting Review*. 34(3), pp.257-282.
- Tonello, M. *Sustainability in the Boardroom*.
- Townley, B. 2002. The role of competing rationalities in institutional change. *The Academy of Management Journal*. 45(1), pp.163-179.
- Townsend, D.M. and Hart, T.A. 2008. Perceived institutional ambiguity and the choice of organisational form in social entrepreneurial ventures. *Entrepreneurship theory and practice*. 32(4), pp.685-700.
- Treanor, J. 2012. Barclays Chief Bob Diamond Takes Home £ 17m in Pay, Shares, and Perks. *The Guardian*.
- Trebeck, K. 2008. Exploring the responsiveness of companies: corporate social responsibility to stakeholders. *Social Responsibility Journal*. 4(3), pp.349-365.
- Trubek, D. and Mosher, J. 2003. New governance, employment policy, and the European social model. *Governing Work and Welfare in a New Economy: European and American Experiments*. pp.59–87.
- Tsai, W.H. and Hsu, J.L. 2008. Corporate social responsibility programs choice and costs assessment in the airline industry--A hybrid model. *Journal of Air Transport Management*. 14(4), pp.188-196.
- Tushman, M.L. and Nadler, D.A. 1978. Information processing as an integrating concept in organisational design. *The Academy of Management Review*. 3(3), pp.613-624.
- Ubius, U. and Alas, R. 2009. Organisational culture types as predictors of corporate social responsibility. *Inżynieria Ekonomika-Engineering Economics*. 1, pp.90-99.
- Upham, P. and Mills, J. 2005. Environmental and operational sustainability of airports: Core indicators and stakeholder communication. *Benchmarking: An international journal*. 12(2), pp.166-179.
- Utting, P. 2007. CSR and Equality. *Third World Quarterly*. 28(4), pp.697-712.
- Vaaland, T.I., Heide, M. and Grønhaug, K. 2008. Corporate social responsibility: investigating theory and research in the marketing context. *European Journal of Marketing*. 42(9/10), pp.927-953.
- Vachani, S., Doh, J.P. and Teegen, H. 2009. NGOs' influence on MNEs' social development strategies in varying institutional contexts: A transaction cost perspective. *International Business Review*. 18(5), pp.446-456.
- Valentine, S. and Fleischman, G. 2008. Professional ethical standards, corporate social responsibility, and the perceived role of ethics and social responsibility. *Journal of Business Ethics*. 82(3), pp.657-666.
- Valor, C. 2005. Corporate Social Responsibility and Corporate Citizenship: Towards Corporate Accountability. *Business and Society Review*. 110, pp.191-212.
- van Beurden, P. and Gössling, T. 2008. The worth of values—a literature review on the relation between corporate social and financial performance. *Journal of Business Ethics*. 82(2), pp.407-424.
- Van de Ven, A., Polley, D., Garud, R. and Venkataraman, S. *The Innovation Journey*. 1999. Oxford University Press, New York.
- Van de Ven, A.H. 1993. Managing the process of organisational innovation. *Organisational change and redesign: Ideas and insights for improving performance*. pp.269–294.
- Van de Ven, A.H. and Poole, M.S. 1987. Paradoxical requirements for a theory of organisational change.

Strategic Management Research Center, University of Minnesota.

- Van de Ven, A.H. and Poole, M.S. 1990. Methods for studying innovation development in the Minnesota Innovation Research Program. *Organisation Science*. 1(3), pp.313-335.
- Van de Ven, A.H. and Poole, M.S. 1995. Explaining development and change in organisations. *The Academy of Management Review*. 20(3), pp.510-540.
- Van de Ven, A.H., Venkataraman, S., Polley, D. and Garud, R. 1989. Processes of new business creation in different organisational settings. *Research on the management of innovation: The Minnesota studies*. 221, p298.
- Van de Ven, H. 1993. The development of an infrastructure for entrepreneurship* 1. *Journal of Business Venturing*. 8(3), pp.211-230.
- Van den Berghe, L. and Louche, C. 2005. The link between corporate governance and corporate social responsibility in insurance. *The Geneva Papers on Risk and Insurance-Issues and Practice*. 30(3), pp.425-442.
- Van Der Laan, S. 2004. The Role of Theory In Explaining Motivation for Corporate Social Disclosures: Voluntary Disclosures vs. Solicited Disclosures. In, pp.4-6.
- Van Liedekerke, L. and Dubbink, W. 2008. Twenty Years of European Business Ethics—Past Developments and Future Concerns. *Journal of Business Ethics*. 82(2), pp.273-280.
- Van Marrewijk, M. 2003. Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of Business Ethics*. 44(2), pp.95-105.
- van Marrewijk, M. 2004. A Value Based Approach to Organisation Types: Towards a coherent set of stakeholder-oriented management tools. *Journal of Business Ethics*. 55(2), pp.147-158.
- Van Oosterhout, H. and Heugens, P. 2006. Much ado about nothing: A conceptual critique of CSR. ERIM Report Series Reference No. ERS-2006-040-ORG.
- Van Velsor, E. 2009. Introduction: Leadership and corporate social responsibility. *Corporate Governance*. 9(1), pp.3-6.
- Venkataraman, S. 1997. The distinctive domain of entrepreneurship research. *Advances in entrepreneurship, firm emergence and growth*. 3(1), pp.119–138.
- Venkataraman, S. and Van de Ven, A.H. 1992. Environmental Jolts, Transaction Set and New Business Development. Wharton School of the University of Pennsylvania, Snider Entrepreneurial Center.
- Venkataraman, S., Van De Ven, A.H., Buckeye, J. and Hudson, R. 1990. Starting up in a turbulent environment: A process model of failure among firms with high customer dependence* 1. *Journal of Business Venturing*. 5(5), pp.277-295.
- Venkatesh, M. and Shin, D.H. 2005. Extending social constructivism with institutional theory: A broadband civic networking case. *Communities and Technologies 2005*. pp.55-74.
- Vidal, N., Bull, G. and Kozak, R. 2010. Diffusion of Corporate Responsibility Practices to Companies: The Experience of the Forest Sector. *Journal of Business Ethics*. pp.1-15.
- Visser, F. and Williams, L. 2006. *Work-life balance: Rhetoric versus reality?* : London: The Work Foundation.
- Visser, W., Matten, D., Pohl, M. and Tolhurst, N. 2010. *The a to z of corporate social responsibility*. Wiley.
- Vogel, D. 2005. *The market for virtue: the potential and limits of corporate social responsibility*. Brookings Institution Press.
- Vonwil, M. and Wreschniok, R. 2009. The CSR myth: true beauty comes from within. *Reputation Capital*. pp.83-99.
- Vourvachis, P. 2008. *Corporate social reporting (CSR): an attempt to revisit legitimacy theory*. Kingston University.
- Vuontisjarvi, T. 2006. Corporate Social Reporting in the European Context and Human Resource Disclosures: An Analysis of Finnish Companies. *Journal of Business Ethics*. 2006(69), p23.
- Waddock, S. 2000. The multiple bottom lines of corporate citizenship: Social investing, reputation, and responsibility audits. *Business and Society Review*. 105(3), pp.323-345.
- Waddock, S. 2008. Building a new institutional infrastructure for corporate responsibility. *The Academy of Management Perspectives ARCHIVE*. 22(3), pp.87-108.
- Waddock, S.A. 1993. Lessons from the National Alliance of Business Compact Project: Business and public education reform. *Human Relations*. 46(7), p849.
- Waddock, S.A. and Bannister, B.D. 1993. Correlates of effectiveness and partner satisfaction in social partnerships. *Journal of Organisational Change Management*. 4(2), pp.64-79.
- Walden, W.D. and Schwartz, B.N. 1997. Environmental disclosures and public policy pressure. *Journal of Accounting and public Policy*. 16(2), pp.125-154.
- Wallage, P. 2000. Assurance on sustainability reporting: An auditor's view. *Auditing*. 19, pp.53-66.
- Waller, D.S. and Lanis, R. 2009. Corporate social responsibility (CSR) disclosure of advertising agencies: an exploratory analysis of six holding companies' annual reports. *Journal of Advertising*. 38(1), pp.109-122.
- Wang, J. and Chaudhri, V. 2009. Corporate social responsibility engagement and communication by Chinese companies. *Public Relations Review*. 35(3), pp.247-250.
- Warhurst, A. 2002. Sustainability indicators and sustainability performance management. *Mining, Minerals, and Sustainable Development*.

- Wartick, S.L. and Cochran, P.L. 1985. The evolution of the corporate social performance model. *Academy of management review*. 10(4), pp.758-769.
- Watts, R. and Zimmerman, J. 1986. *Positive theory of accounting*. Englewood Cliffs, NY: Prentice-Hall.
- Watts, R.L. and Zimmerman, J. 1986. The contracting process. *Positive Accounting Theory*. New Jersey: Prentice Hall.
- Weed, Frank J. "Interpreting Institutions' in Veblen's Evolutionary Theory." *American Journal of Economics and Sociology* 40.1 (1981): 67-78.
- Wendy, K. 2006. Corporate Social Responsibility and the Influence of Non-Governmental Organisations.
- Werr, A. and Styhre, A. 2002. Management Consultants-Friend or Foe? Understanding the ambiguous client-consultant relationship. *International Studies of Management and Organisation*. 32(4), pp.43-66.
- Werther Jr, W.B. and Chandler, D. 2010. *Strategic corporate social responsibility: Stakeholders in a global environment*. Sage Publications, Inc.
- Werther, W.B. and Chandler, D. 2005. Strategic corporate social responsibility as global brand insurance. *Business Horizons*. 48(4), pp.317-324.
- Wheeler, D., Colbert, B. and Freeman, R.E. 2003. Focusing on value: reconciling corporate social responsibility, sustainability and a stakeholder approach in a network world. *Journal of General Management*. 28(3), pp.1-28.
- Wheeler, D. and Elkington, J. 2001. The end of the corporate environmental report? Or the advent of cybernetic sustainability reporting and communication. *Business Strategy and the Environment*. 10(1).
- Whelan-Berry, K.S., Gordon, J.R. and Hinings, C. 2003. Strengthening organisational change processes. *The Journal of applied behavioral science*. 39(2), p186.
- Whetten, D.A. and Mackey, A. 2002. A social actor conception of organisational identity and its implications for the study of organisational reputation. *Business & Society*. 41(4), pp.393-414.
- White, A. 1999. Sustainability and the accountable corporation. *Environment: Science and Policy for Sustainable Development*. 41(8), pp.30-43.
- White, A.L. 1999. Sustainability and the accountable corporation. *Environment: Science and Policy for Sustainable Development*. 41(8), pp.30-43.
- Whitehouse, L. 2006. Corporate social responsibility: Views from the frontline. *Journal of Business Ethics*. 63(3), pp.279-296.
- Whiteman, G. 2009. All my relations: understanding perceptions of justice and conflict between companies and indigenous peoples. *Organisation studies*. 30(1), pp.101-120.
- Whittaker, S. and Marchington, M. 2003. Devolving HR responsibility to the line. *Employee Relations*. 25(3), pp.245-261.
- Wiertz, J. Assurance Statement Practices in CSR Reporting.
- Wijen, F. and Ansari, S. 2007. Overcoming inaction through collective institutional entrepreneurship: Insights from regime theory. *Organisation Studies*. 28(7), pp.1079-1100.
- Willard, M., Wiedmeyer, C., Warren Flint, R., Weedon, J.S., Woodward, R., Feldman, I. and Edwards, M. 2010. The sustainability professional: 2010 competency survey report. *Environmental Quality Management*. 20(1), pp.49-83.
- Williams, C.A. and Aguilera, R.V. 2008. Corporate social responsibility in a comparative perspective. *Oxford handbook of corporate social responsibility*. pp.452-472.
- Willis, A. 2003. The role of the global reporting initiative's sustainability reporting guidelines in the social screening of investments. *Journal of Business Ethics*. 43(3), pp.233-237.
- Wilson, J.B. and Lee, W.G. 2000. CSR triangle theory: community-level predictions, tests, evaluation of criticisms, and relation to other theories. *Oikos*. 91(1), pp.77-96.
- Wilthagen, T. and Tros, F. The concept of flexicurity: a new approach to regulating employment and labour markets.
- Windell, K. Corporate social responsibility under construction: ideas, translations and institutional change. *Företagsekonomiska institutionen, Uppsala universitet*.
- Windell, K. 2005. Professionalization in Emerging Fields: The Contestation of CSR. In.
- Windell, K. 2006. Corporate Social Responsibility under Construction: Ideas, Translations, and Institutional Change.
- Windell, K. 2007. The Commercialization of CSR: Consultants Selling Responsibility. *Managing Corporate Social Responsibility in Action*: Ashgate.
- Windell, K. 2010. The Proliferation of CSR from Two Professional Perspectives: Academic Researchers and Consultants. *Professionals' Perspectives of Corporate Social Responsibility*. pp.363-377.
- Windsor, D. 2002. Stakeholder Responsibilities.
- Windsor, D. 2004. The development of international business norms. *Business Ethics Quarterly*. 14(4), pp.729-754.
- Windsor, D. 2006. Corporate social responsibility: three key approaches. *JOURNAL OF MANAGEMENT STUDIES- OXFORD-*. 43(1), p93.
- Windsor, D. and Preston, L. 1988. Corporate governance and social performance in the multinational corporation. *Research in corporate social performance and policy*. 10, pp.45-58.

- Witten, I.H. and Frank, E. 2000. Weka. Machine Learning Algorithms in Java. pp.265-320.
- Witten, I.H. and Frank, E. 2005. Data Mining: Practical machine learning tools and techniques. Morgan Kaufmann.
- Wittneben, B.B., Okereke, C., Banerjee, S.B. and Levy, D.L. 2012. Climate change and the emergence of new organisational landscapes. *Organisation Studies*. 33(11), pp.1431-1450.
- Woller, R. 1982. Harre and Madden's Multifarious Account of Natural Necessity. *Philosophy of Science*. pp.616-632.
- Wood, D.J. 1991. Corporate social performance revisited. *The Academy of Management Review*. 16(4), pp.691-718.
- Wood, D.J. 1991. Social issues in management: Theory and research in corporate social performance. *Journal of Management*. 17(2), p383.
- Woodward, D., Edwards, P. and Birkin, F. 2001. Some Evidence on Executives' views of Corporate Social Responsibility* 1. *The British Accounting Review*. 33(3), pp.357-397.
- Woodward, D.G., Edwards, P. and Birkin, F. 1996. Organisational Legitimacy and Stakeholder Information Provision1. *British Journal of Management*. 7(4), pp.329-347.
- Woodward, R., Feldmand, I. and Edwards, M. 2010. The Sustainability Professional: 2010 Competency Survey Report.
- Worthington, I., Ram, M. and Jones, T. 2006. Exploring corporate social responsibility in the UK Asian small business community. *Journal of Business Ethics*. 67(2), pp.201-217.
- Wright, D. 1973. Liberal versus Liberal, 1874: Some Comments. *The Historical Journal*. 16(03), pp.597-603.
- Wüstenhagen, R. 2008. Sustainable innovation and entrepreneurship. Edward Elgar Publishing.
- Yarmie, A.H. 1980. Employers' Organisations in Mid-Victorian England. *International Review of Social History*. 25(02), pp.209-235.
- York, J.G. and Venkataraman, S. 2010. The entrepreneur-environment nexus: Uncertainty, innovation, and allocation. *Journal of Business Venturing*. 25(5), pp.449-463.
- Young, A., Moon, J. and Young, R. 2003. The UK Corporate Social Responsibility consultancy industry: a phenomenological approach. *International Centre for Corporate Social Responsibility*.
- Zadek, S. 2006. Responsible competitiveness: reshaping global markets through responsible business practices. *Corporate Governance*. 6(4), pp.334-348.
- Zadek, S., Hojensgard, N., Raynard, P. and Centre, C. 2001. Perspectives on the New Economy of Corporate Citizenship. The Copenhagen Centre.
- Zadek, S., Raynard, P., Accountants, A.o.C.C., Social, I.o. and AccountAbility, E. 2004. The future of sustainability assurance. *Certified Accountants Educational Trust*.
- Ziek, P. 2009. Making sense of CSR communication. *Corporate Social Responsibility and Environmental Management*. 16(3), pp.137-145.
- Zilber, T. 2002. Stories of conflicts and conflict between stories: Politics, narration, and board-decision making. In.
- Zilber, T.B. 2002. Institutionalization as an interplay between actions, meanings, and actors: The case of a rape crisis center in Israel. *The Academy of Management Journal*. 45(1), pp.234-254.
- Zilber, T.B. 2006. The work of the symbolic in institutional processes: Translations of rational myths in Israeli high tech. *The Academy of Management Journal (AMJ)*. 49(2), pp.281-303.
- Zilber, T.B. 2007. Stories and the discursive dynamics of institutional entrepreneurship: The case of Israeli high-tech after the bubble. *Organisation Studies*. 28(7), p1035.
- Zilber, T.B. 2008. The work of meanings in institutional processes and thinking.
- Zilber, T.B. 2009. Institutional maintenance as narrative acts. *Institutional work: Actors and agency in institutional studies of organisations*. pp.205–235.
- Zilber, T.B., Tuval-Mashiach, R. and Lieblich, A. 2008. The Embedded Narrative: Navigating through Multiple Contexts. *Qualitative Inquiry*. 14(6), p23.
- Zimmerman, M.A. and Callaway, S. 2001. Institutional entrepreneurship and the industry life cycle: The legitimation of new industries. In.
- Zucker, L.G. 1991. Postscript: Microfoundations of institutional thought. *The new institutionalism in organisational analysis*. 103, p106.
- Zadek S, Raynard P. 2004. The future of sustainability assurance. ACCA and AccountAbility:

List of Abbreviations

AAA	The American Accounting Association
AA1000AS	AA1000Assurance Standard
ABI	The Association of British Insurers
ACCA	The Association of the Chartered Certified Accountants
AICPA	The American Institute of Certified Public Accountants
AP	Assurance Provider
APB	Auditing Practices Board
AS	Assurance Statement
BITC	Business in the Community
CAP	Common Agricultural Policy
CCA	Climate Change Agreement
CCC	Committee on Climate Change
CCGT	Combined-Cycle Gas Turbine
CCL	Climate Change Levy
CCS	Carbon Capture and Storage
CERT	Carbon Emissions Reduction Target
CSR/CR/CS	Corporate Social Responsibility
COP15	15th Conference of the Parties (see UNFCCC)
EHandS	Environmental, Health and Safety
EMAS	Environmental Management and Audit Scheme
FASB	Financial Accounting Standards Board
FEE	Fédération des Experts Comptables Européens
FTSE	Financial Times Stock Exchange
GLOCAF	Global Carbon Finance Model
GRI	The Global Reporting Initiative
GRIVWG	The Global Reporting Initiative Verification Working Group
HSandE	Health, Safety and Environment

IFAC	The International Federation of Accountants
IFAE	The International Framework for Assurance Engagements
IPCC	Intergovernmental Panel on Climate Change
ISAEs	International Standard on Assurance Engagements
ISAs	International Standards on Auditing
ISO	Organisation for International Standardisation
ISREs	International Standards on Review Engagements
LLP	Limited Liability Partnership
Ltd	Limited
NGO	Non-Governmental Organisation
RC	The Reporting Company
SD	Sustainable Development
UNEP	United Nations Environmental Programme
UNFCCC	United Nations Framework Convention on Climate Change

Appendix A – Data Samples

Data Tables for Word Counts

This appendix contains data tables for raw word counts that were carried out for each word. These contain sample words such as “Sustainable” with a company by company analysis of the occurrence. This is not a full dataset as the amount of data is large but a sample of the raw counts used as a basis of the calculation. Full dataset can be provided electronically if requested. The tables are provided in landscape format for ease of use and extended across multiple pages.

Table App A:1 Word: Sustainability

Company	Sectors	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
3iGroup	Financial Services					1			1	1	2	1
AMEC										84	125	133
SCHRODER ASIA PAC.FD											5	3
Sum(Financial Services)						1			1	85	132	137
Anglo American Plc	Mining			7	4	5			3		4	22
BHP BILLITON							1	0	172			
Lonmin				2		1				18	13	31
Rio Tinto										1		
Sum(Mining)				9	4	6	1	0	175	19	17	53
ARM Holdings	Technology Hardware & Equipment											37
AstraZeneca	Pharmaceuticals & Bio-technology			1	0	0	1	3			22	18
GLAXOMITHKLINE								5	6	104	96	
Shire			4	4	66	0	24	0	18		0	0
Sum(Pharmaceuticals & Bio- technology)			4	5	66	0	25	8	24	104	118	55
Atkins	Support Services			0		0		1				
DE LA RUE												0
RENTOKIL INITIAL								2	1	3	7	7

Secro				1		1			1	2	2	
TRAVIS PERKINS			0	0	0	0			0	0	0	
Shanks Group							0		3		1	
SThree									2			
Wolseley								0	0			
Sum(Support Services)				0	1	0	1	3	1	9	9	10
AVIVA	Life Insurance			1	3	2	0	0	7	13	67	
LEGAL & GENERAL							0	2	3	11		
OLD MUTUAL										0	0	
Prudential										2	2	
Stanadard Life							0	1	0	2	3	
Sum(Life Insurance)				1	3	2	0	3	10	28	72	
BAE System	Aerospace & Defense		1	1	1	6	3	8	8	3	7	
COBHAM					0	1	0	0	2	12	62	
RollsRoyesHoldings										3		
Sum(Aerospace & Defense)			1	1	1	6	4	8	8	8	19	62
BALFOUR BEATTY	Constructions & Materials						0	1	8	0	0	0
BARCLAYS	Banks			2	4	3	0	40				
Lloyds Banking Group									6			
Standard Chartered							18	45	17			41
HSBC				3	5	7	19	98	68	55	52	
Sum(Banks)				5	9	10	38	191	68	55	93	
BARRATE DEVELOPMENTS	Household goods & Home				10	13	12	3	11	24	12	

BERKELEY GROUP HDG	construction			2	0	0	0	0	123	19	17	2
BOVIS HOMES GROUP						14	0	0	0	0	0	0
Persimmon										34	38	37
Reckitt Benckiser						61	50	83	88	89	95	103
Taylor Wimpey				0	0		5	17	8	8	11	4
Redrow							9			44	54	69
Sum(HouseHold goods & Home construction)				2	0	85	77	112	222	205	239	227
BBA AVIATION	Industrial Transportation									1	4	2
British Land	Real Estate investment trusts				18	22			0	1	2	7
Hammerson						2	3			144	149	19
Land Securities								9	2	2	9	12
Sum(Real Estate investment trusts)					18	24	3	9	4	152	164	40
Britvic	Beverages									0	0	0
SABMILLER			3	0	1	1	0	0	0	0	0	0
Sum(Beverages)			3	0	1	1	0	0	0	0	0	0
CENTRICA	Gas, Water & Multi-utilities				7	7	1	4	2	8	3	0
UNITED UTILITIES GROUP											0	
SEVERN TRENT										0	1	0
Pennon												3
Sum(Gas, Water & Multi-utilities)					7	7	1	4	2	8	4	3
CookSon	Industrial Materials										0	
Computa Center	Software & Computer Services								0			

CRODA INTERNATIONAL	Chemicals								2	31	0	0	
JOHNSON MATTHEY				0	0	1			24	361		464	
Sum(Chemicals)				0	0	1			26	392	0	464	
EasyJet	Travel & Leisure							0				0	
FIRST GROUP										0			
GO-AHEAD				0	0		0					1	0
GREENE KING													0
Rank Group			32										
StageCoachGroup					0		0	0	0			0	
LADBROKES							3	1	2		5	6	3
National Express												0	
British Airways									2		4		8
Thomas Cook									8				
Punch													0
Tui Travel											15	16	
ICTL.HTLS.GP										8	1	2	
Sum(Chemicals)		32	0	0		3	1	12	32	24	13		
IMPERIAL TOBACCO GP	Tobacco				2	5	13	7	2		13		
INFORMA	Media						0	0	1				
Pearson								5		4			
Reedelsevier									6	4	8	8	
WPP				4		3		7	7	2	3	17	
Sum(Media)			4	2	8	13	19	16	10	24	25		
JPMORGAN AMERICAN IT	Equity Investment Instruments									0			
KINGFISHER	General Retailers		2	0			2		4	7	0	1	

Marks & Spencer						0	0	1			0	0
NEXT							0	0	1	0	0	0
WH SMITH								0	0	0	0	0
Sum(General Retailers)		2	0	0	0	2	1	5	7	0	1	
Morrison	Food & Drug Retailers								0			4
Sainsbury		28	12	3	3	12	7	3	14	31	26	60
Tesco								7	3	2	4	23
RSA Insurance Group	Nonlife Insurance				0	0	0	0	2	2	4	1
Smiths_group	General Industrials			2	2	2	0	0	0	0	0	0
Smith & Nephew	Health Care Equipment & Services		14									
				13	79	34	34	33	27	192	100	133
Unilever(UK)	Personal goods	3			28	1						
Vodafone	Mobile telecommunication			3		3	3	3	1	0	99	

Table App A:2 Word "Voluntary"

Company	Sectors	2000	2001	2002	2003	2004	2005	###	2007	2008	2009	###
3iGroup	Financial Services					2					1	0
AMEC										2	1	1
SCHRODER ASIA PAC.FD											0	0
Sum(Financial Services)						2				2	2	1
Anglo American Plc	Mining			5	7	10			8		0	11
BHP BILLITON								16	18	9		
Lonmin				2		2					4	5
Sum(Mining)						2				2	2	1
ARM Holdings	Technology Hardware & Equipment											1
AstraZeneca	Pharmaceuticals & Biotechnology			1	0	0	0	1			8	10
GLAXOMITHKLINE								13	14	107	122	
Shire			2	2	3	0	3	1	3		1	1
Sum(Pharmaceuticals & Biotechnology)			2	3	3	0	3	15	17	107	131	11
Atkins	Support Services			1		1		4				
DE LA RUE												0
Secro					0	0	0	0		0	0	3
TRAVIS PERKINS				0	0	0	0			0	0	0
Wolseley									0	0		
Shanks Group									0	0	0	0
SThree									0			
Sum(Support Services)			2	3	3	0	3	15	17	107	131	11
AVIVA	Life Insurance				0	4	2	3	0	2	2	11

LEGAL & GENERAL								0	0	0	0	
OLD MUTUAL											2	0
Stanadard Life						0	0	0	0	0	0	0
Sum(Life Insurance)					4	2	3	0	2	4	11	
BAE System	Aerospace & Defense		1	2	2	2	2	2	0	0	0	
COBHAM					1	0	1	0	0	1	3	
Sum(Aerospace & Defense)			1	2	2	3	2	3	0	0	1	3
BALFOUR BEATTY	Constructions & Materials						0	0	0	1	0	1
BARCLAYS					4	6	6	8	0			
Standard Chartered	Banks							0	0	0		0
HSBC					5	3	6	9	5	4	2	2
LloydsBankingGroup										0		
Sum(Banks)					9	9	12	17	5	5	2	3
BARRATE DEVELOPMENTS					2	1	0		1	1	2	
BERKELEY GROUP HDG				0	0	0	1	3	4	0	0	0
BOVIS HOMES GROUP	Household goods & Home Construction				0	0	0	0	0	0	1	1
Persimmon										1	0	1
Reckitt Benckiser						2	4	1	1	2	2	7
Redrow							4			2	2	7
Taylor Wimpey				0	0		0	0	0	0	0	0
Sum(Household goods & Home Construction)			0	0	4	10	4	5	6	6	18	

ICTL.HTLS.GP									3	5	6	
LADBROKES						4	1	0	0	0	4	
National Express										0		
Rank Group		0										
StageCoachGroup				1		0	0	0		1		
Thomas cook								0				
William Hill									0	0	0	
Punch											0	
Tui Travel									0	0		
British Airways								0	4		1	
Sum(Travel & Leisure)		0	0	1	4	1	0	7	6	12		
IMPERIAL TOBACCO GP	Tobacco			3	3	10	5	0		14		
INFORMA	Media						0	0	0			
Pearson							1		0			
Reedelsevier								2	0	0	0	
WPP				1	0	0	1	0	0		1	
Sum(Media)		1	3	3	10	7	2	0	14	1		
JPMORGAN AMERICAN IT	Equity Investment Instruments								0			
KINGFISHER	General Retailers	0		0	3			0	0	0	0	
Marks & Spencer					0	0	0			0	0	
NEXT						0	0	0	0	0	1	
WH SMITH							0	0	0	0	0	
Sum(General Retailers)		0	0	3	0	0	0	0	0	0	1	
Morrison	Food & Drug Retailer							0			0	
Sainsbury		0	1	0	0	2	1	0	2	2	3	3
Tesco								0	1	0	0	1

Sum(Food & Drug Retailer)		1	0	0	2	1	0	3	2	3	4	
Smith & Nephew	Health Care Equipment & Services		2	2	3	2	3	3	3	4	3	4
Smiths_group	General Industrials			0	0	0	0	0	0	0	0	0
Unilever(UK)	Personal goods	3			0		0					
Vodafone	Mobile telecommunication			0	0	1	1	1	0	0		0

Appendix B – Results Extended

Results

This section contains extended results of the Naïve Bayes, Association Rules and N-gram experiments. These show results in the same pattern as in the “Results” chapter with the same provisos for interpretations. It must be stated that these are sample results of the whole dataset. Extended samples can be provided, whoever ne can replicate results via the use of the code in Appendix C on a compatible machine.

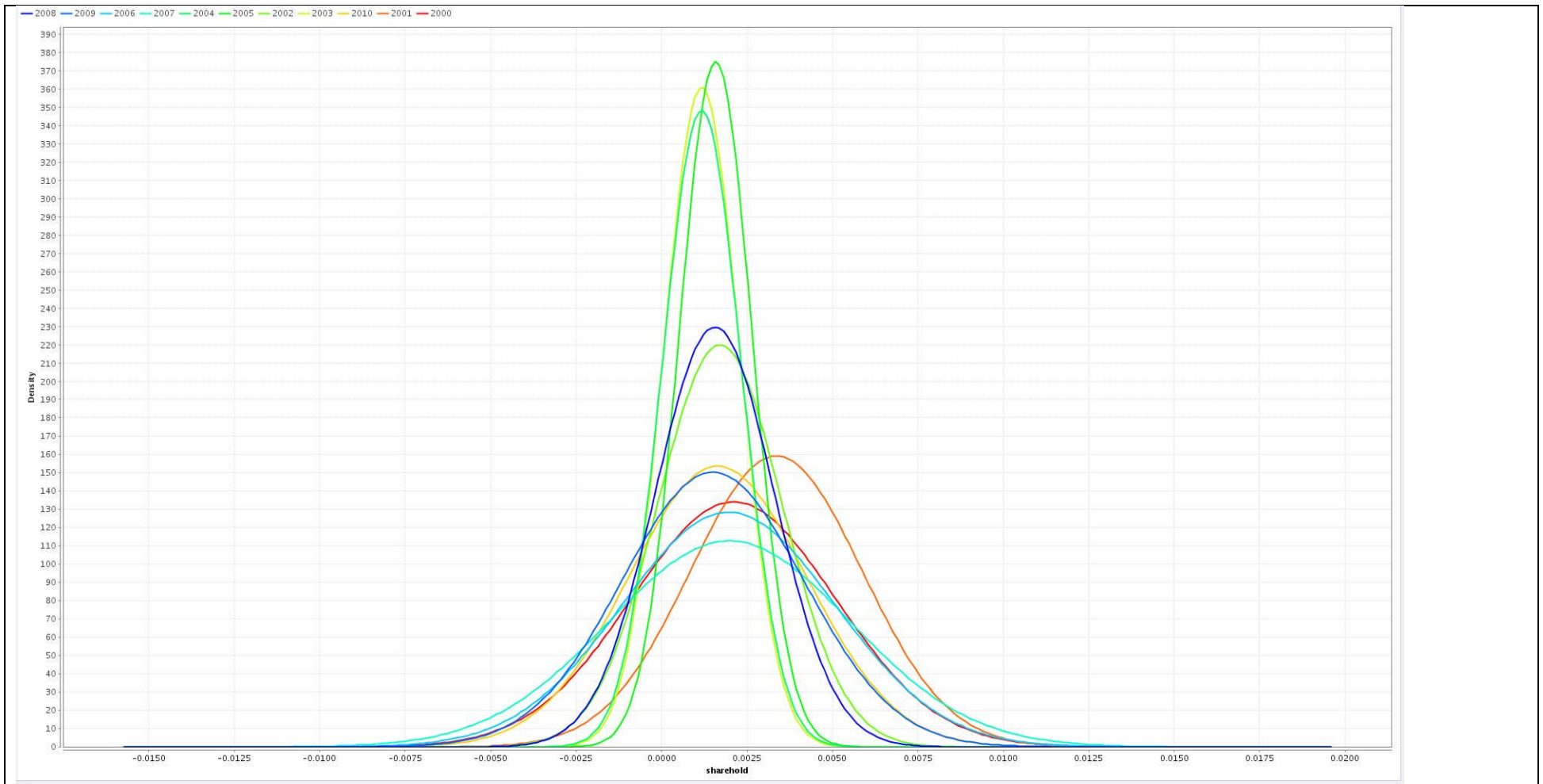


Figure App.B.1 Word "Shareholder"

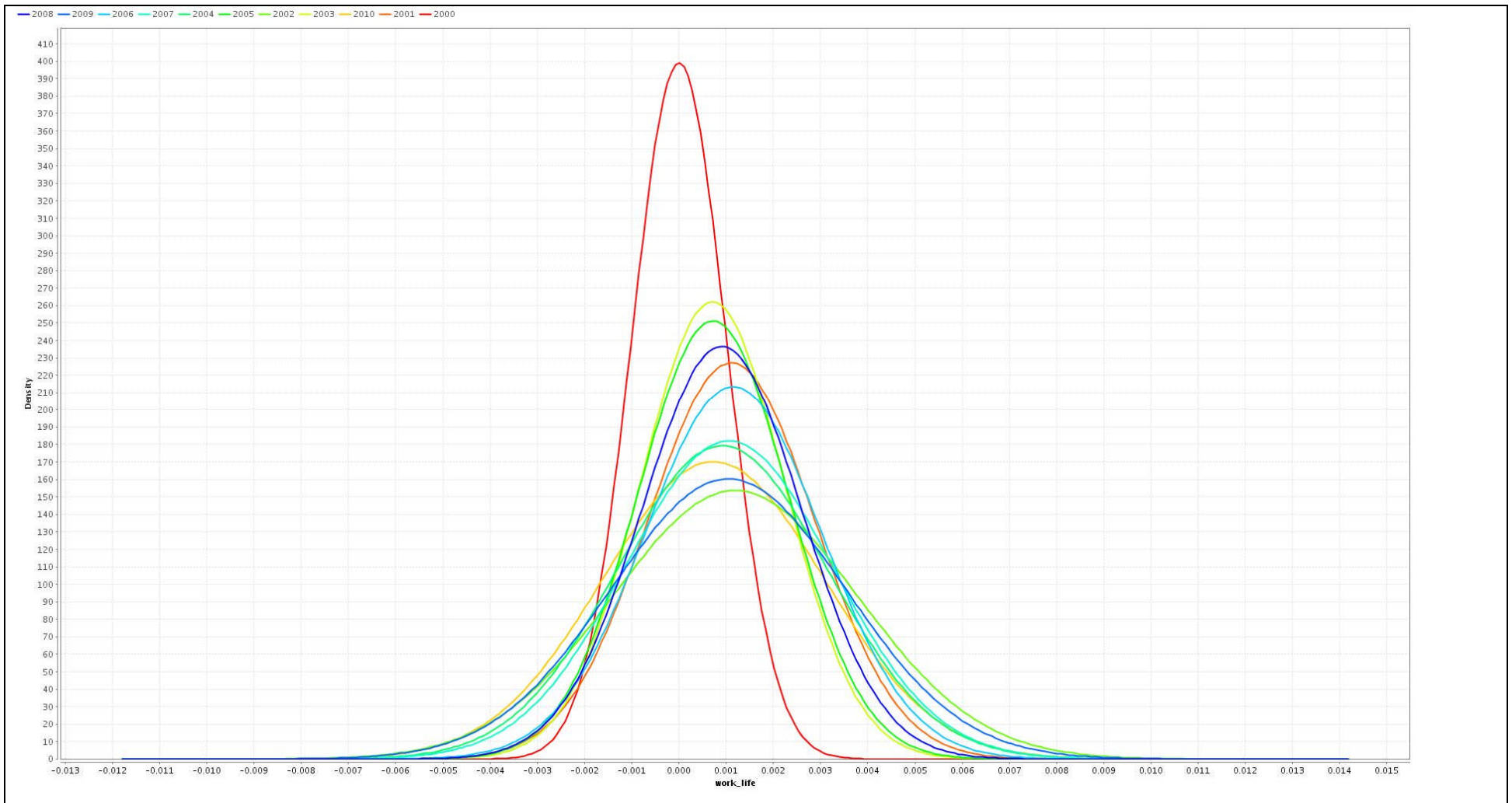


Figure App.B.2 Word “Work Life”

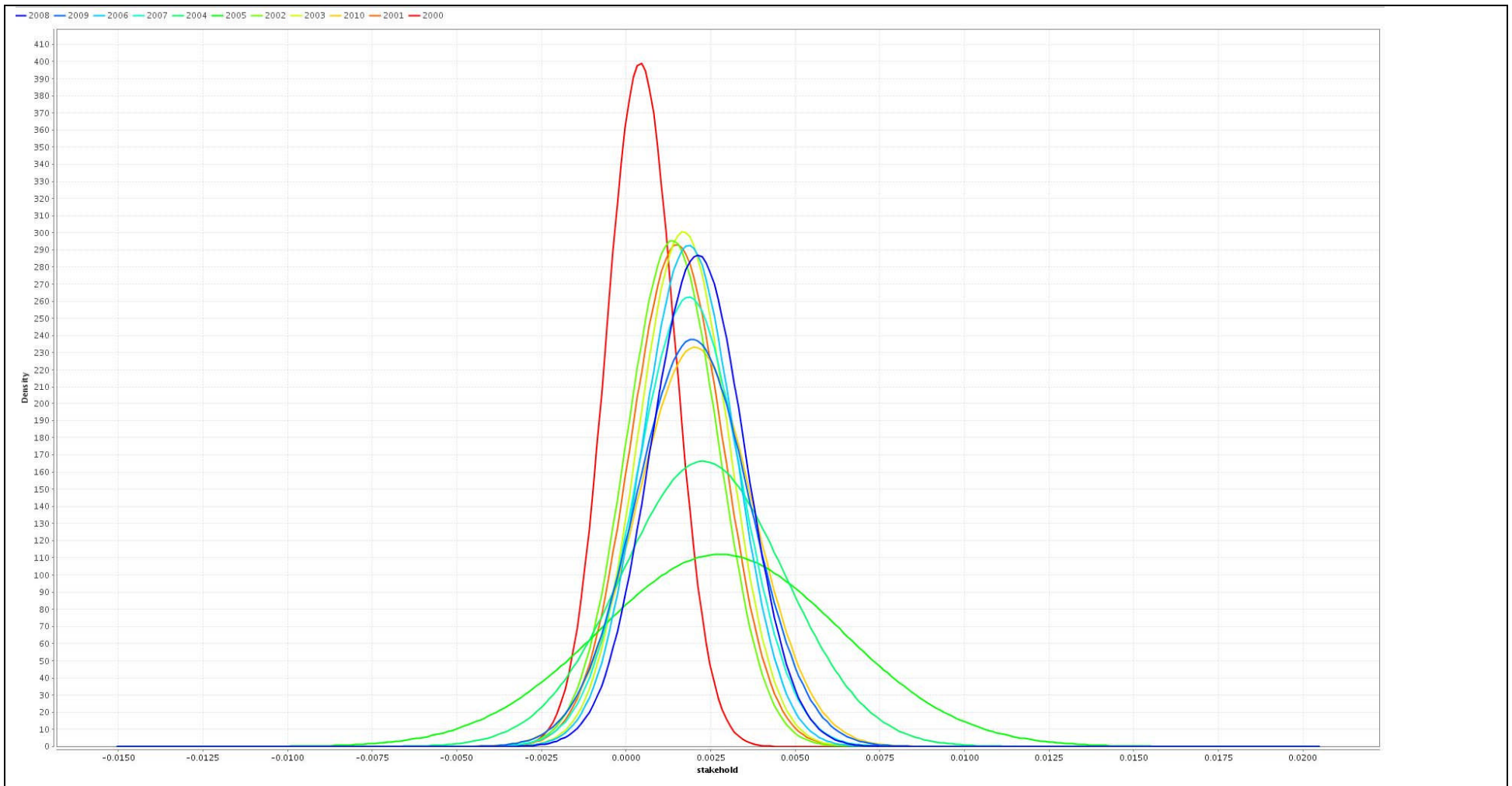


Figure App.B 3 Word "Stakehold"

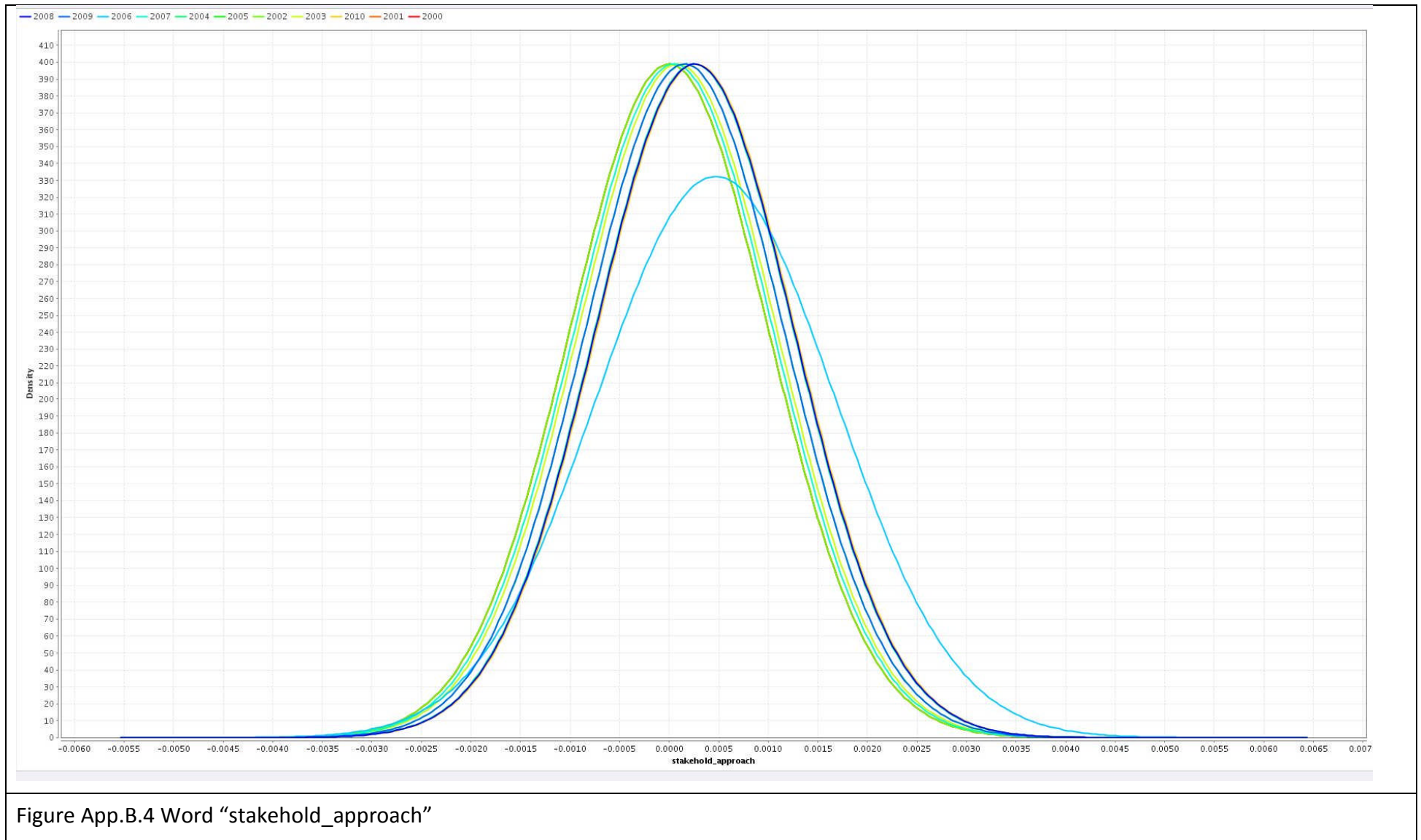


Figure App.B.4 Word "stakehold_approach"

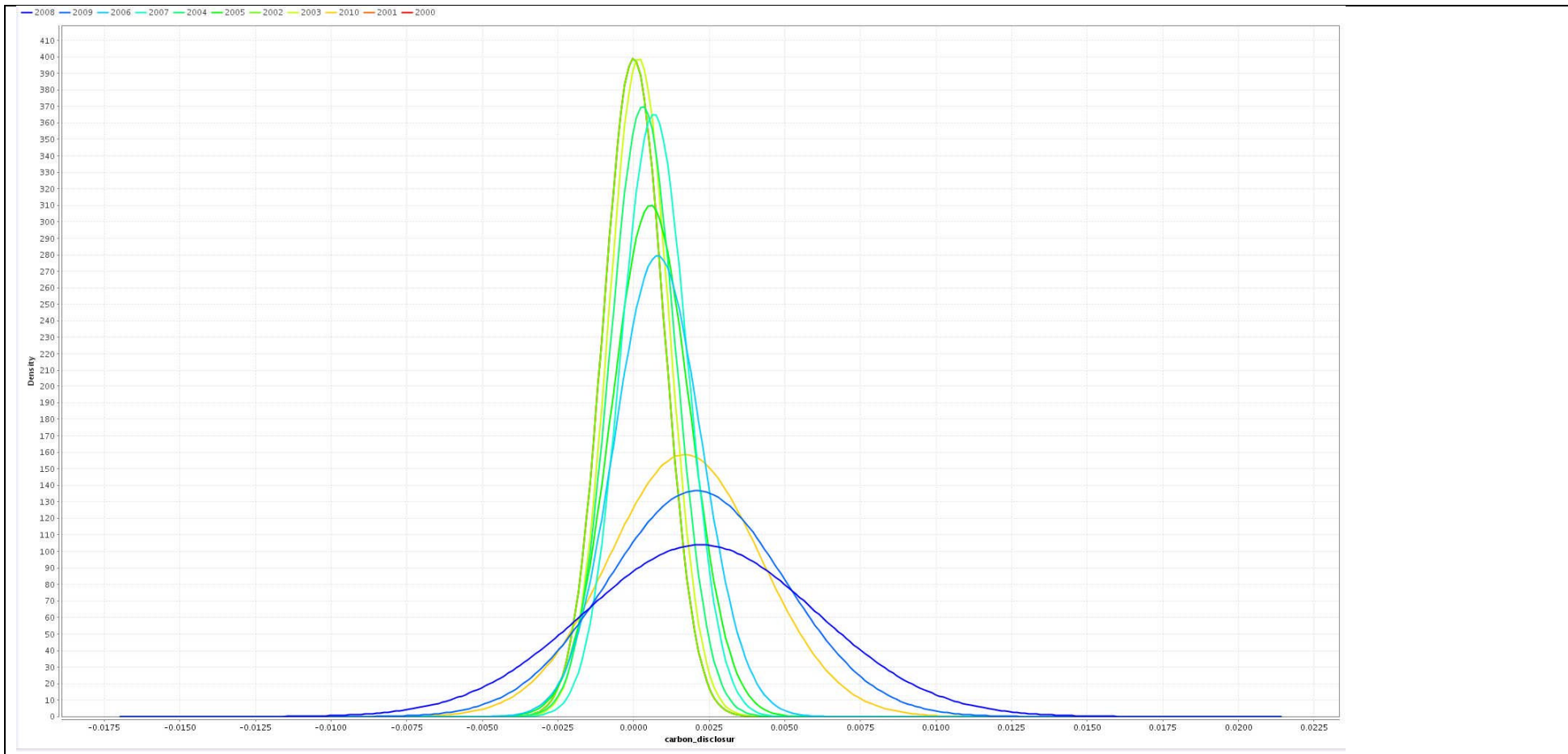


Figure App.B.5 Word “carbon_disclosure”

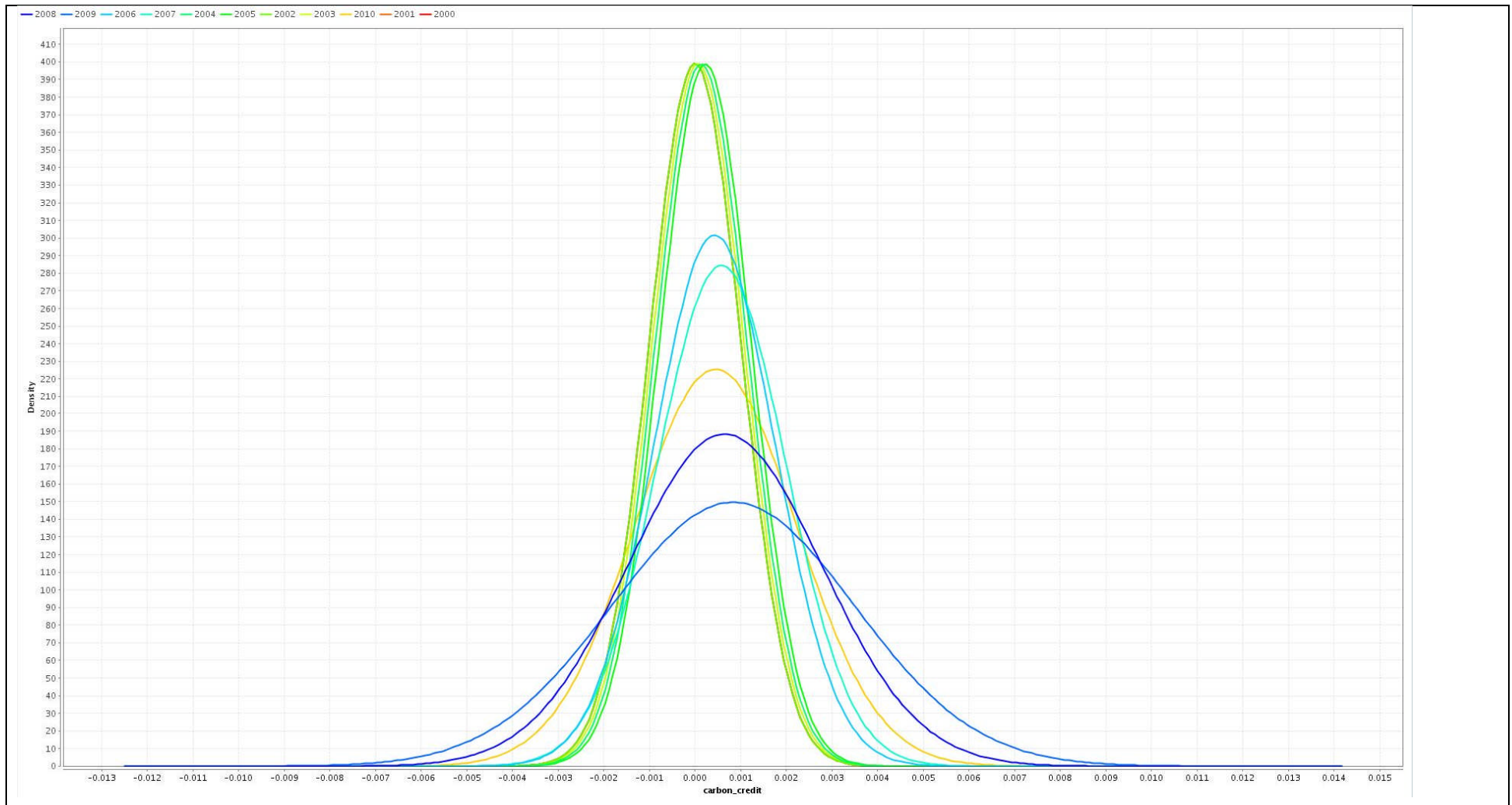


Figure App.B.6 Word "carbon_credit"

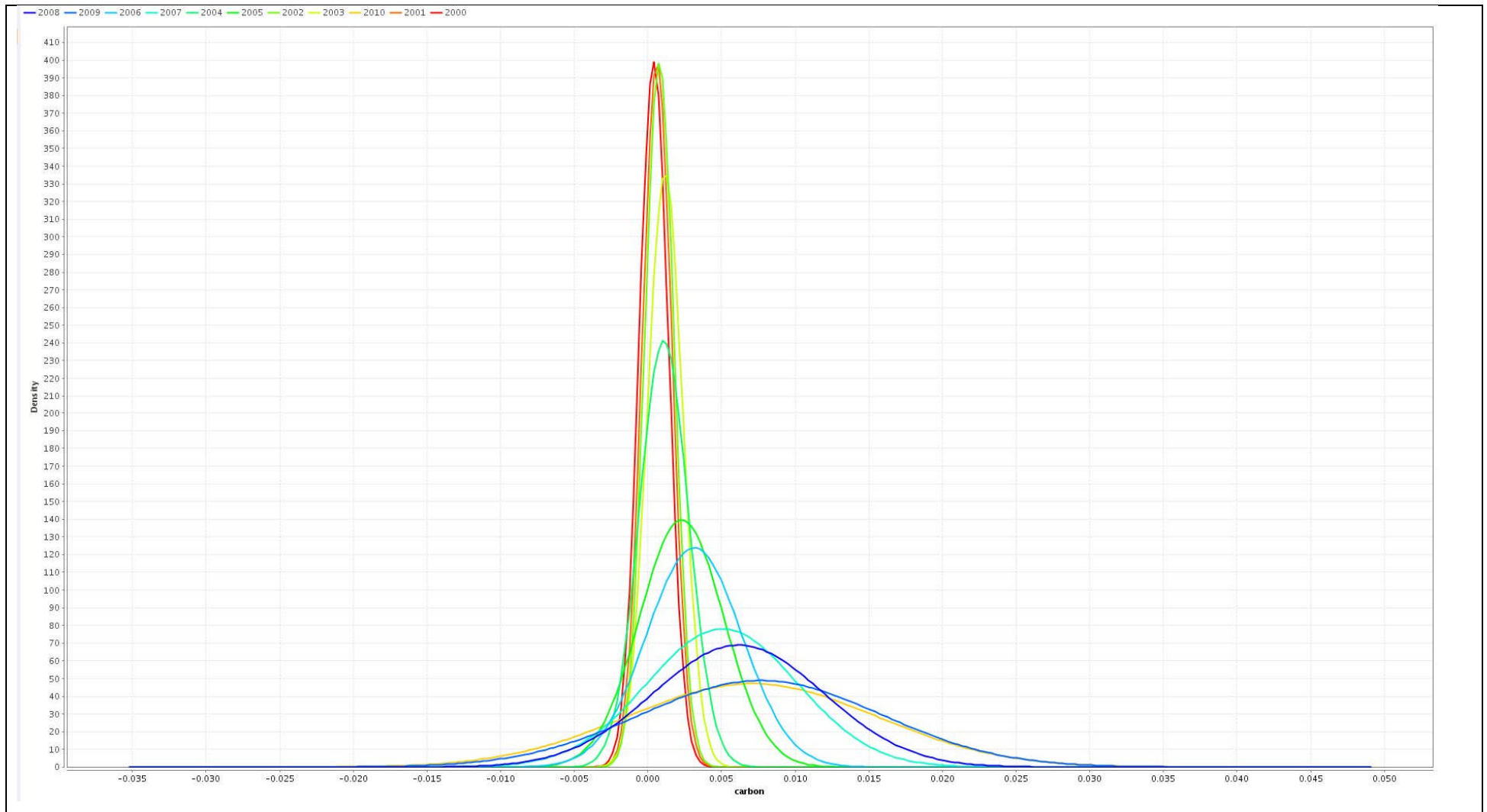


Figure App.B.7 Word "carbon"

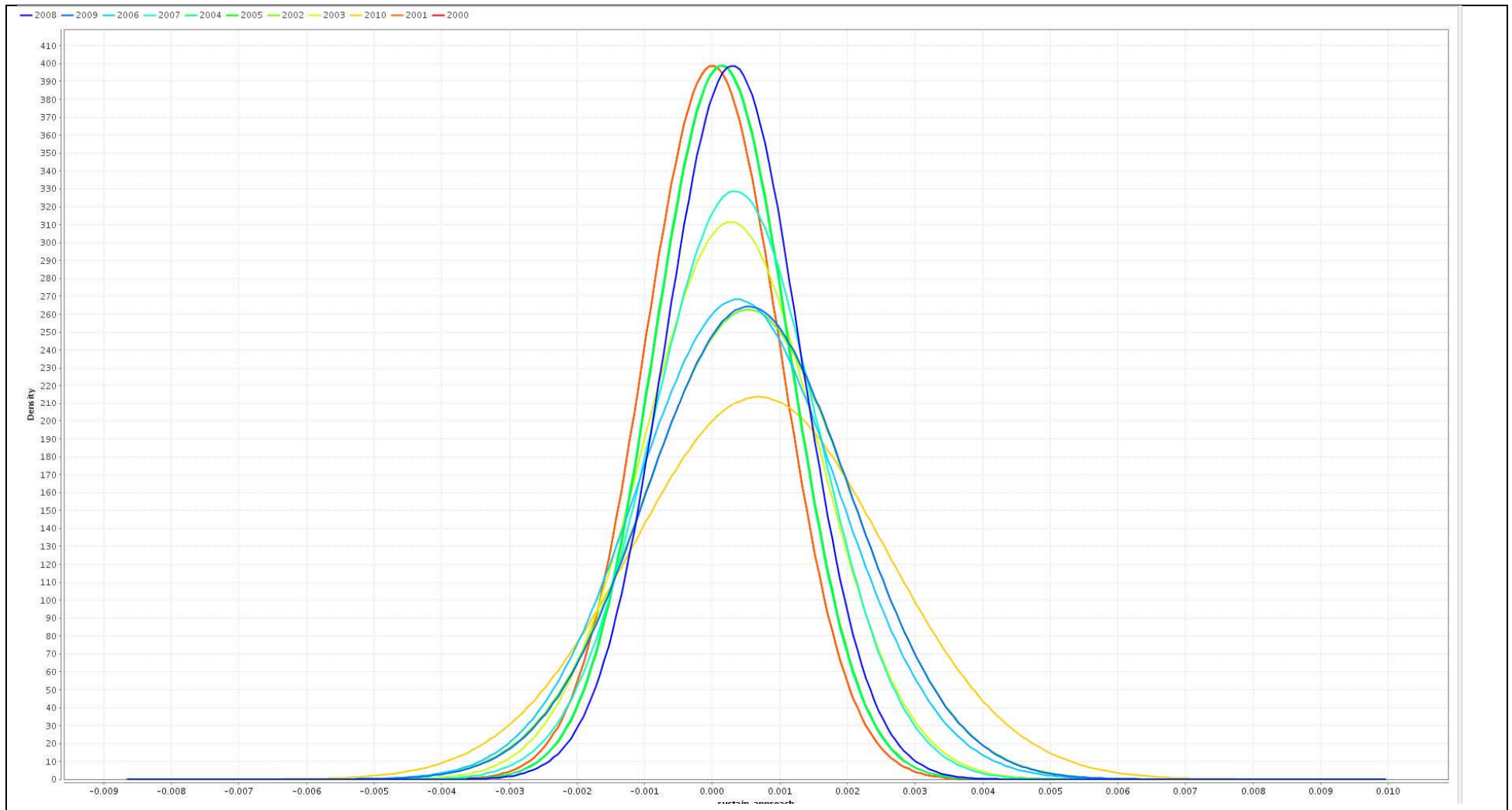


Figure App.B.8 Word “sustain_approach”

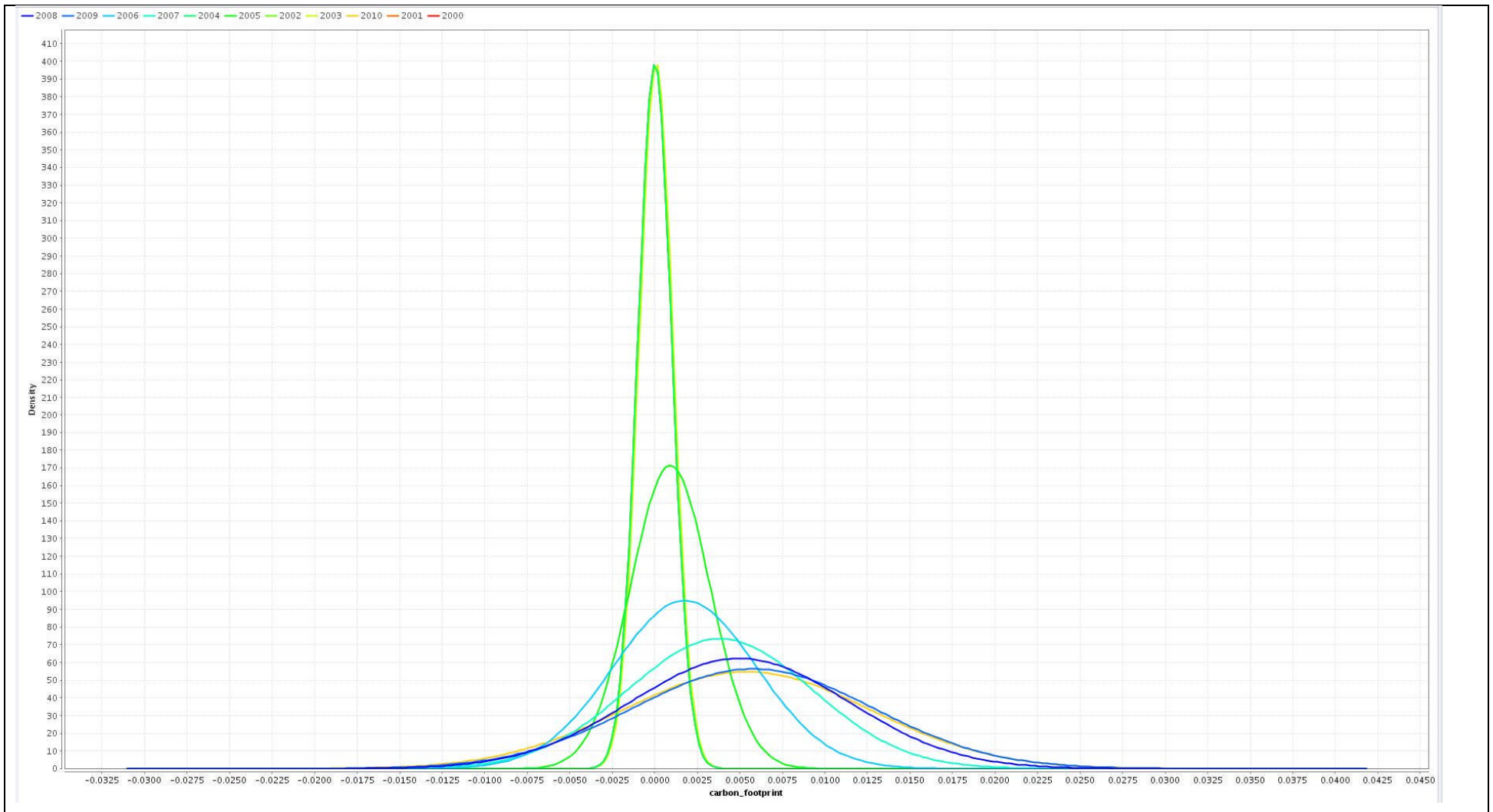


Figure App.B.9 Word "carbon_footprint"

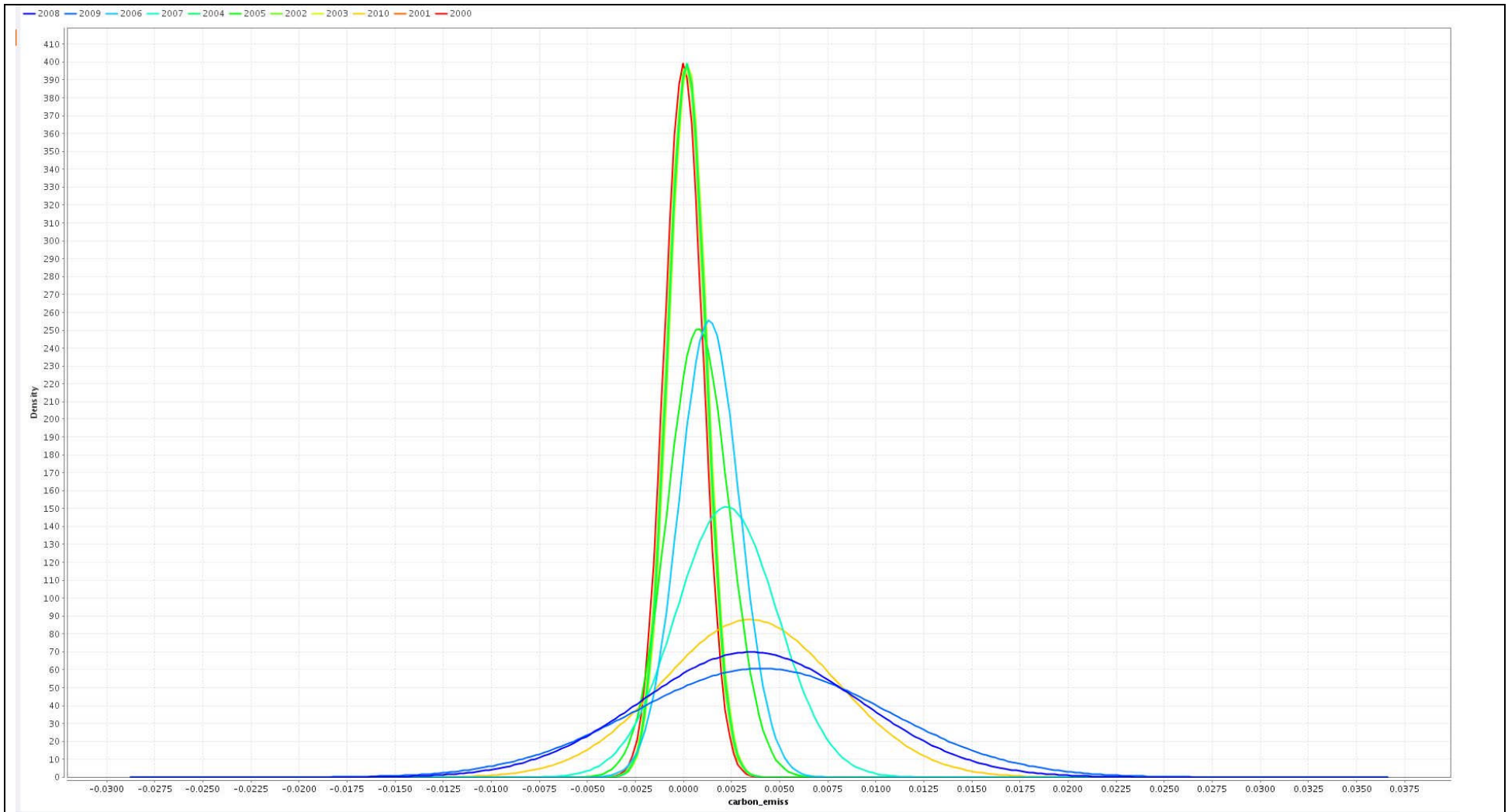


Figure App.B.10 Word "carbon_emiss"

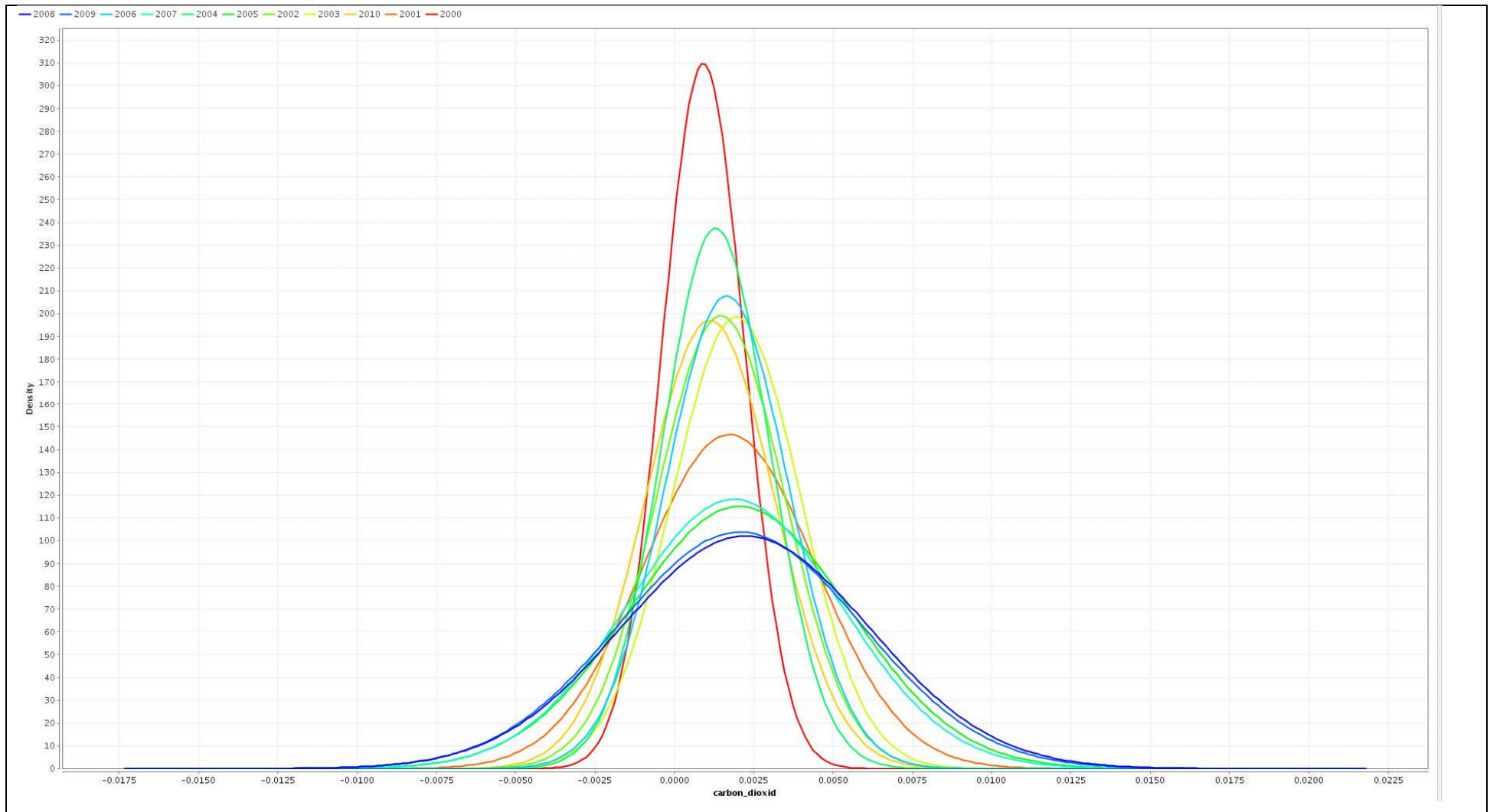


Figure App.B.11 Word "carbon_dioxid"

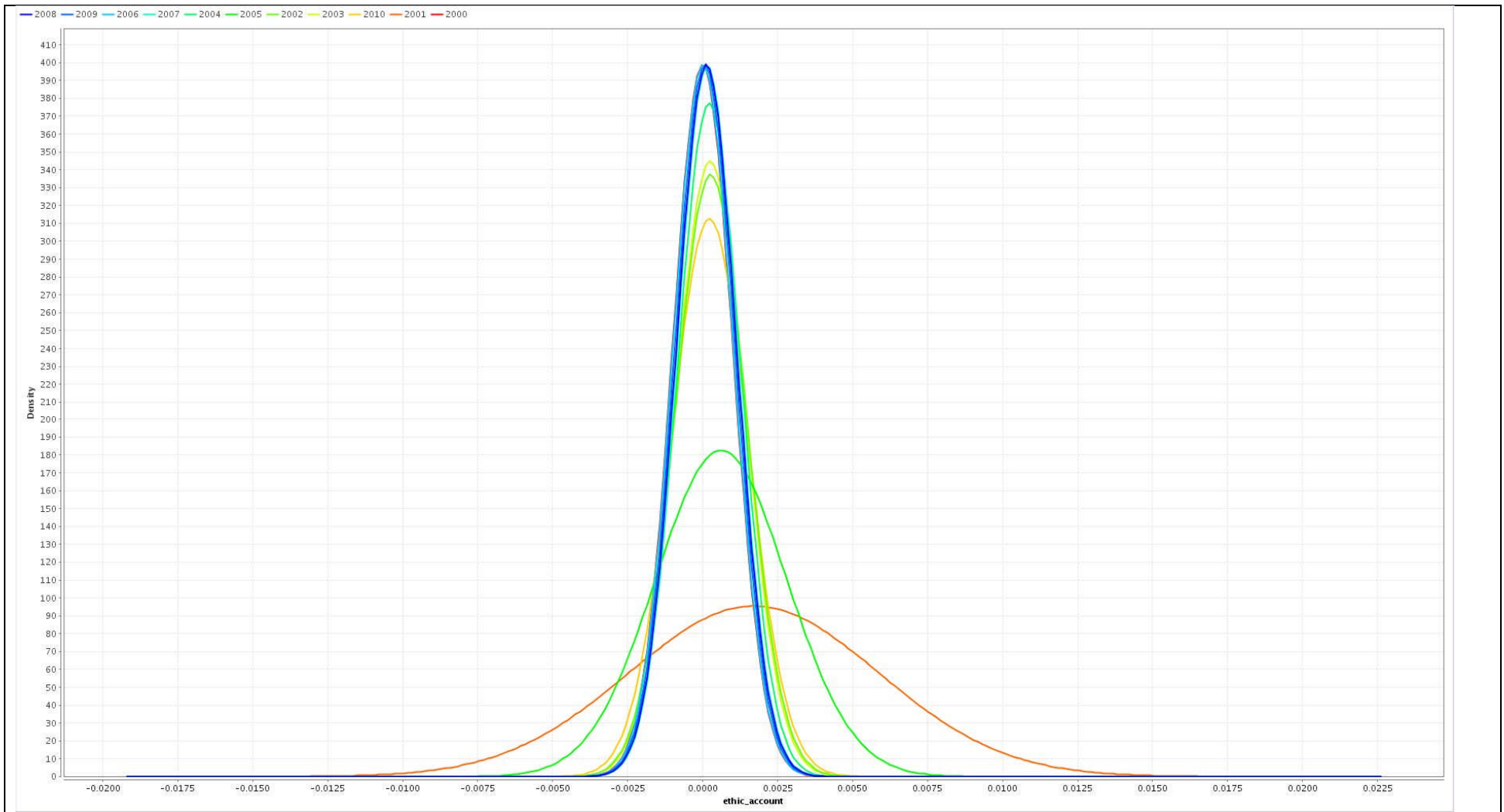


Figure App.B.12 Word "ethic_account"

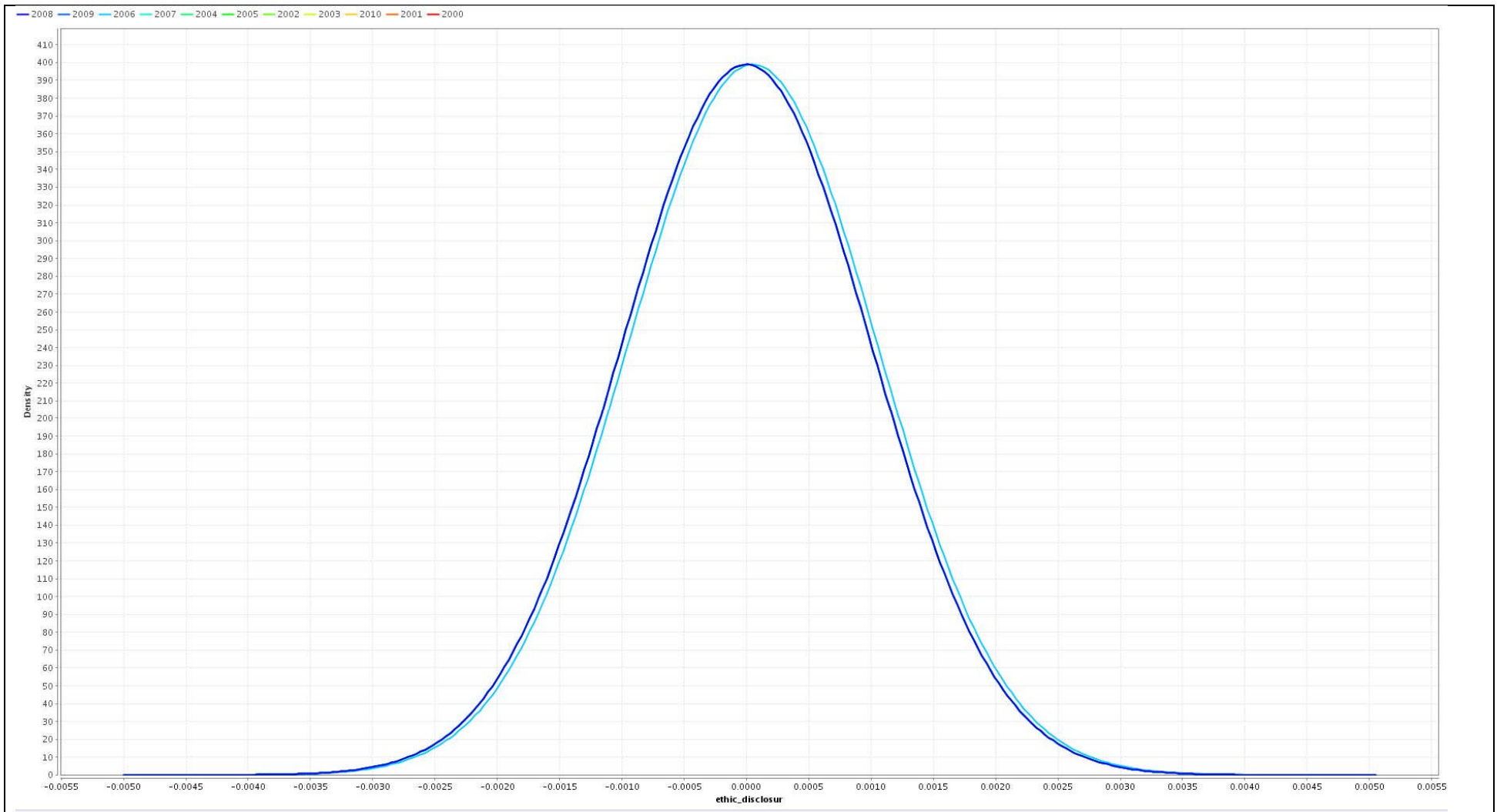


Figure App.B.13 Word "ethic_dsiclosur"

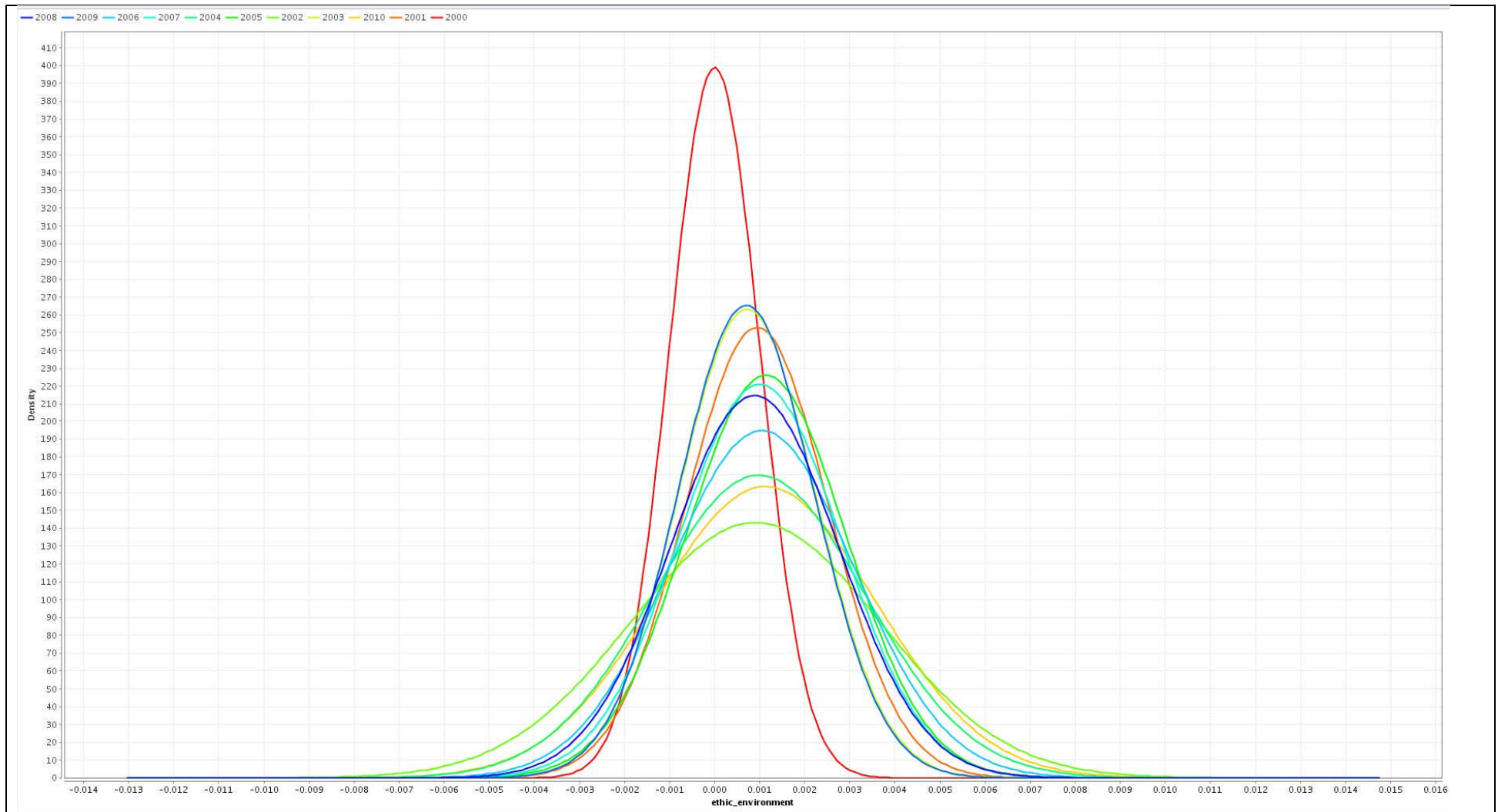


Figure App.B.14 Word "ethic_environment"

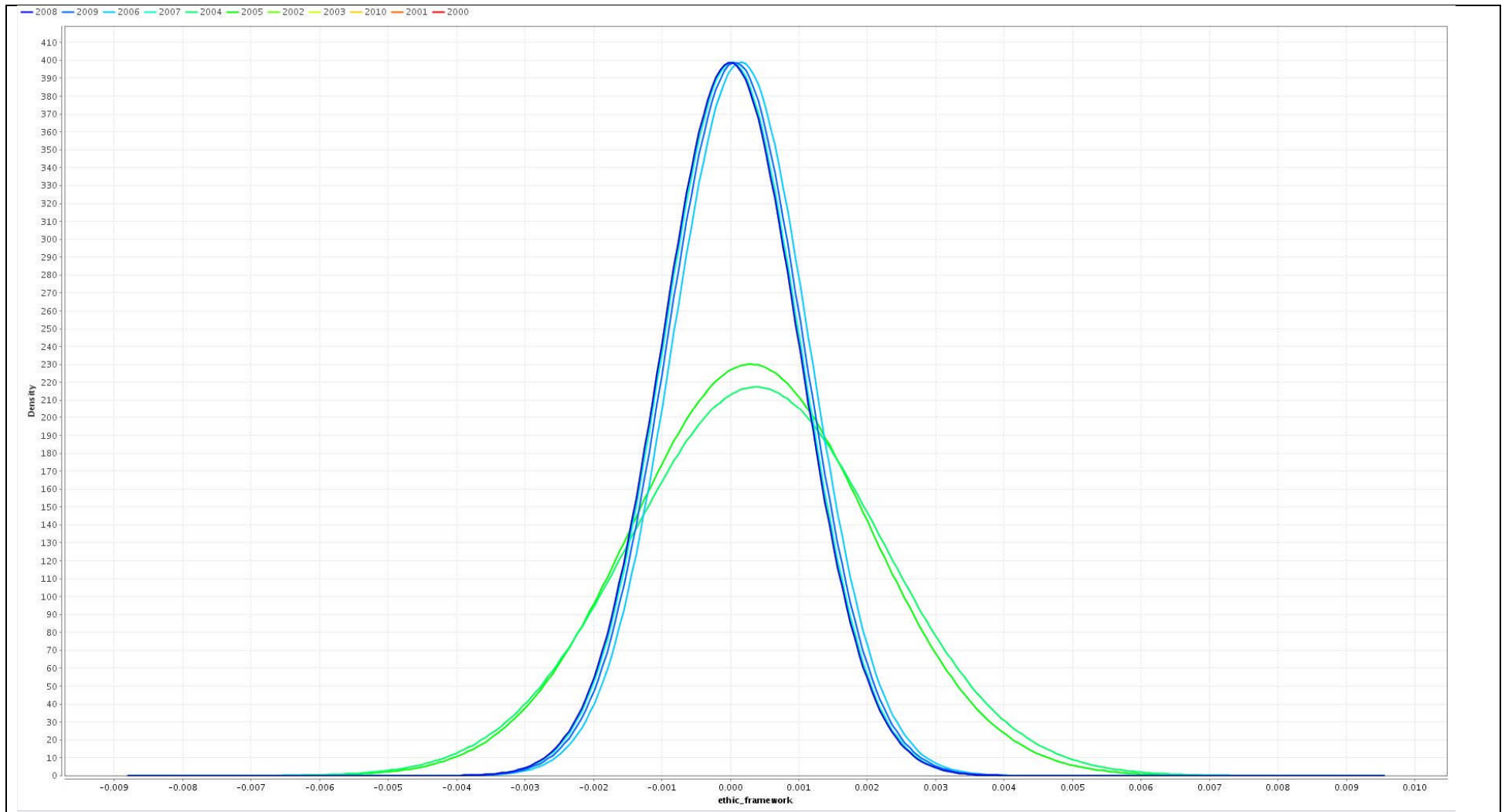


Figure App.B.15 Word "ethic_framework"

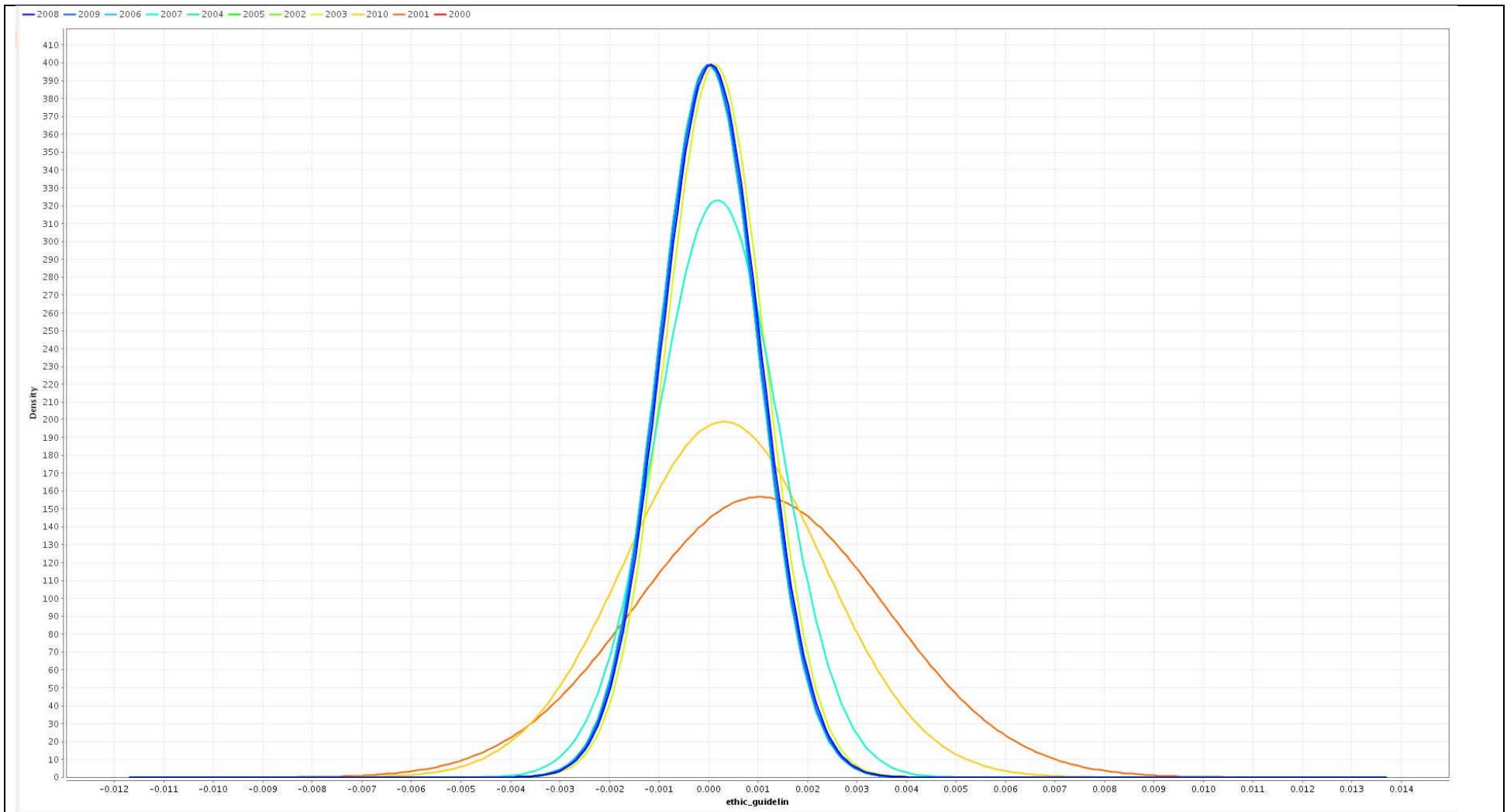


Figure App.B.16 Word "ethic_guidelin"

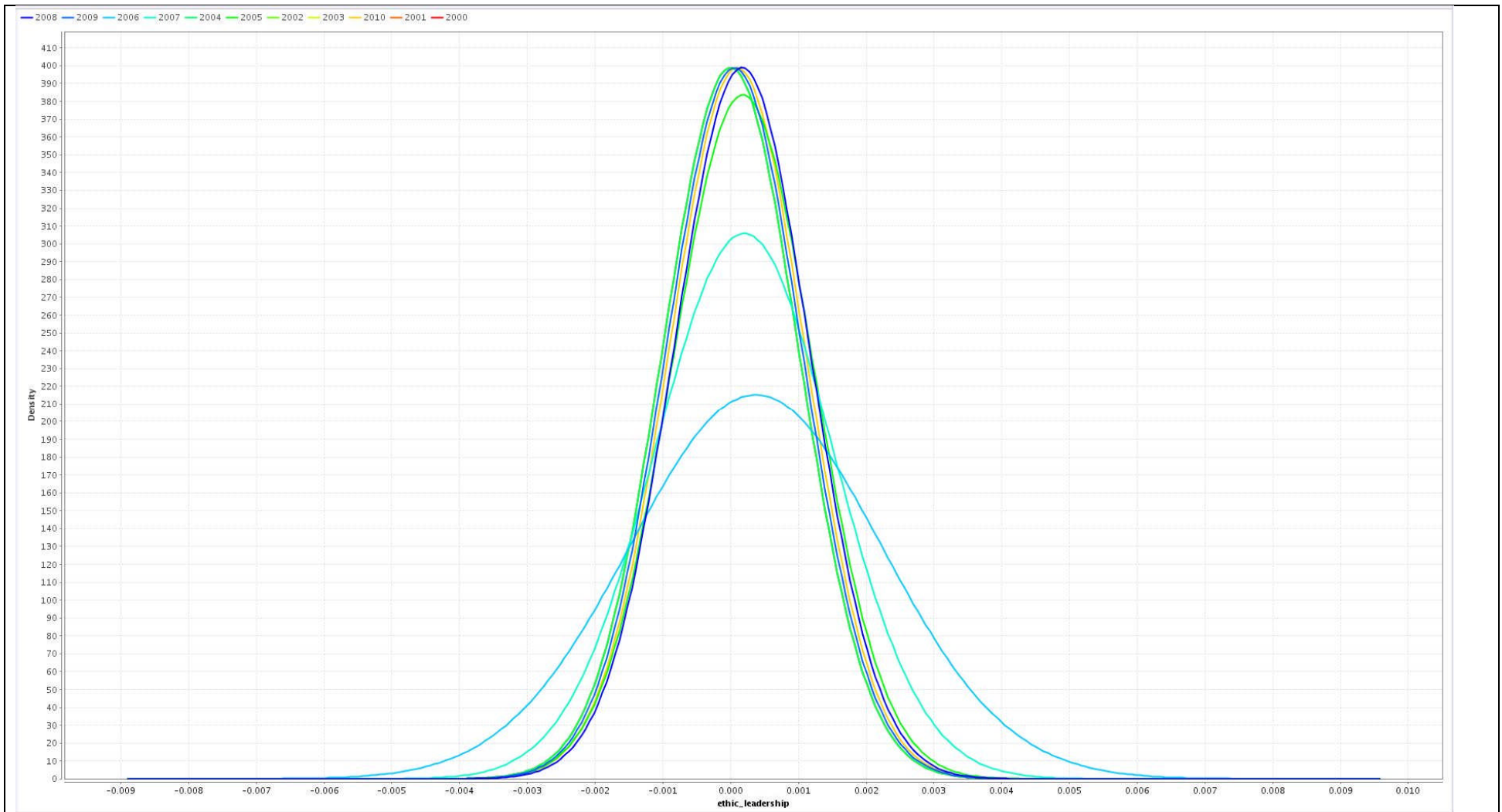


Figure App.B.17 Word "ethic_leadership"

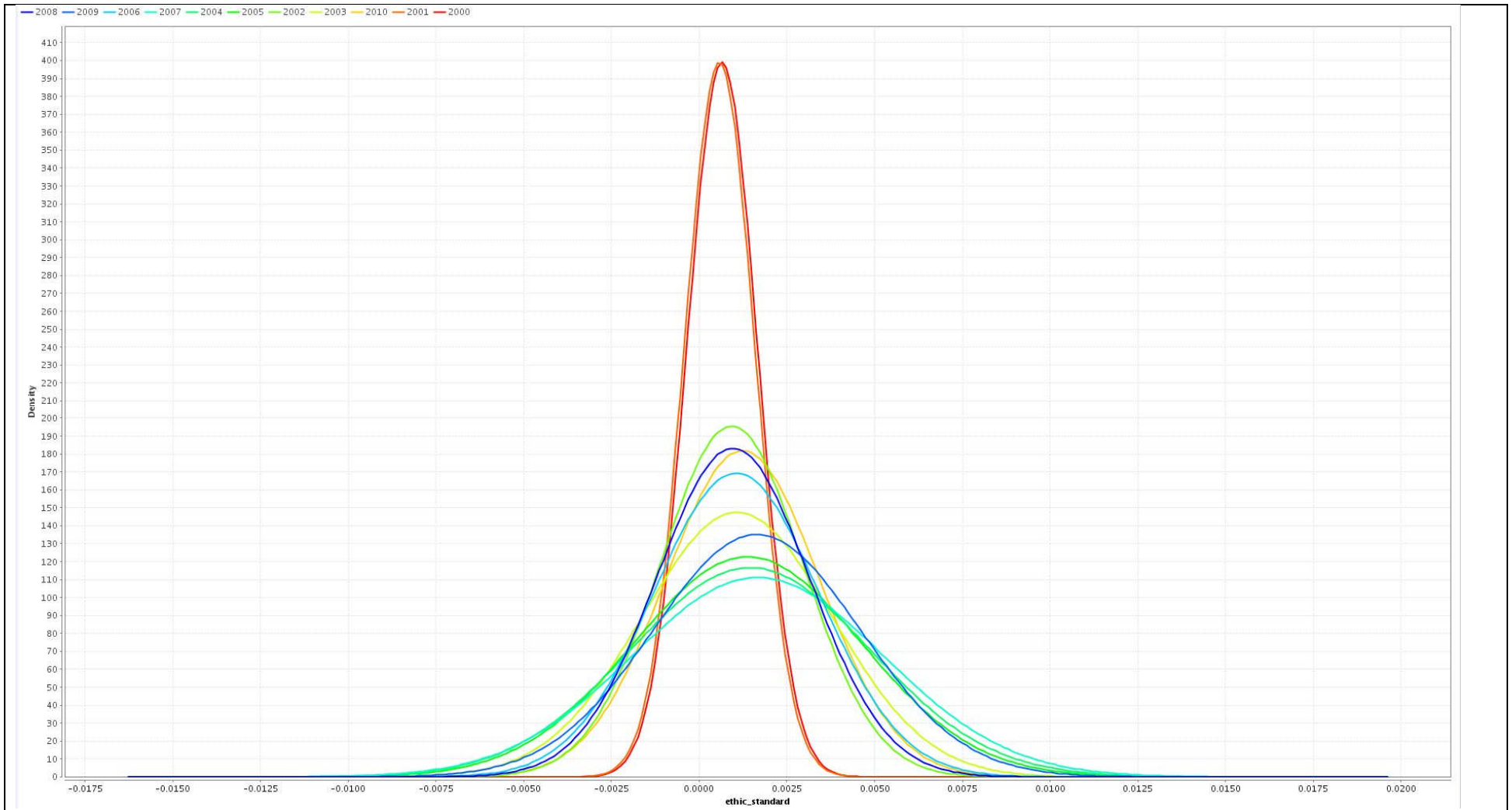


Figure App.B.18 Word “ethic_standard”

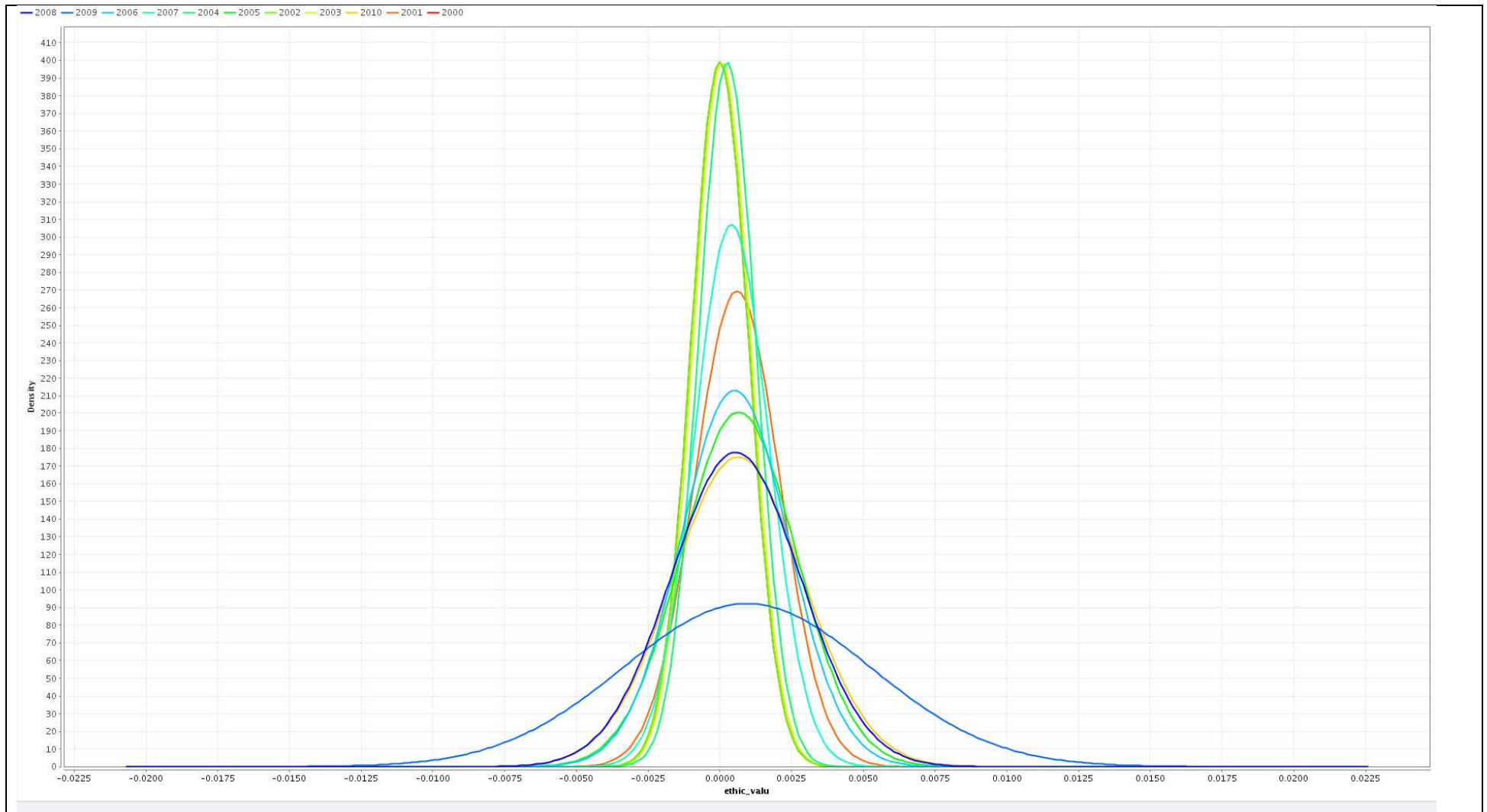


Figure App.B.19 Word "ethic_valu"

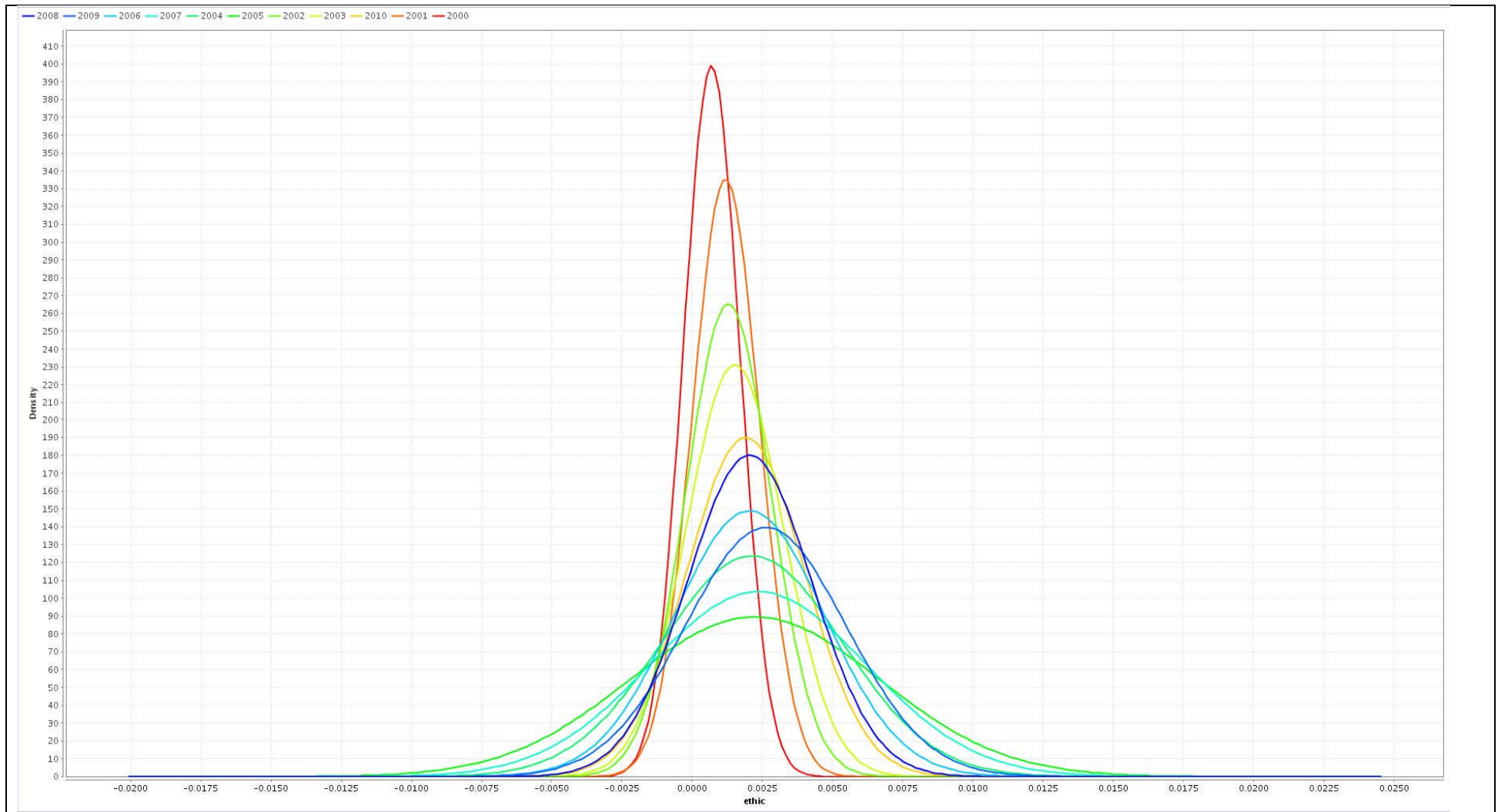


Figure App.B.20 Word "ethic"

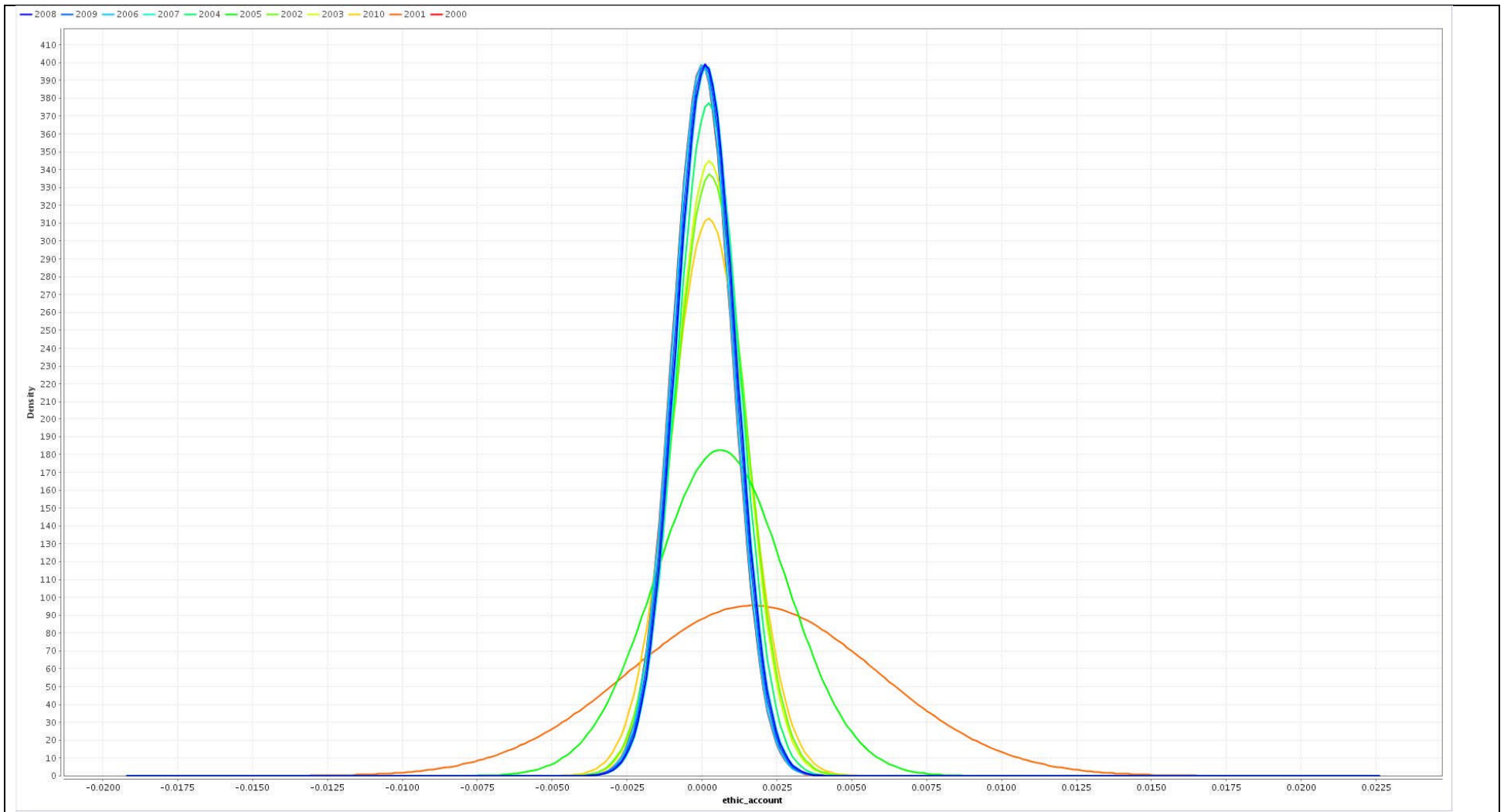


Figure App.B.21 Word "ethic_account"

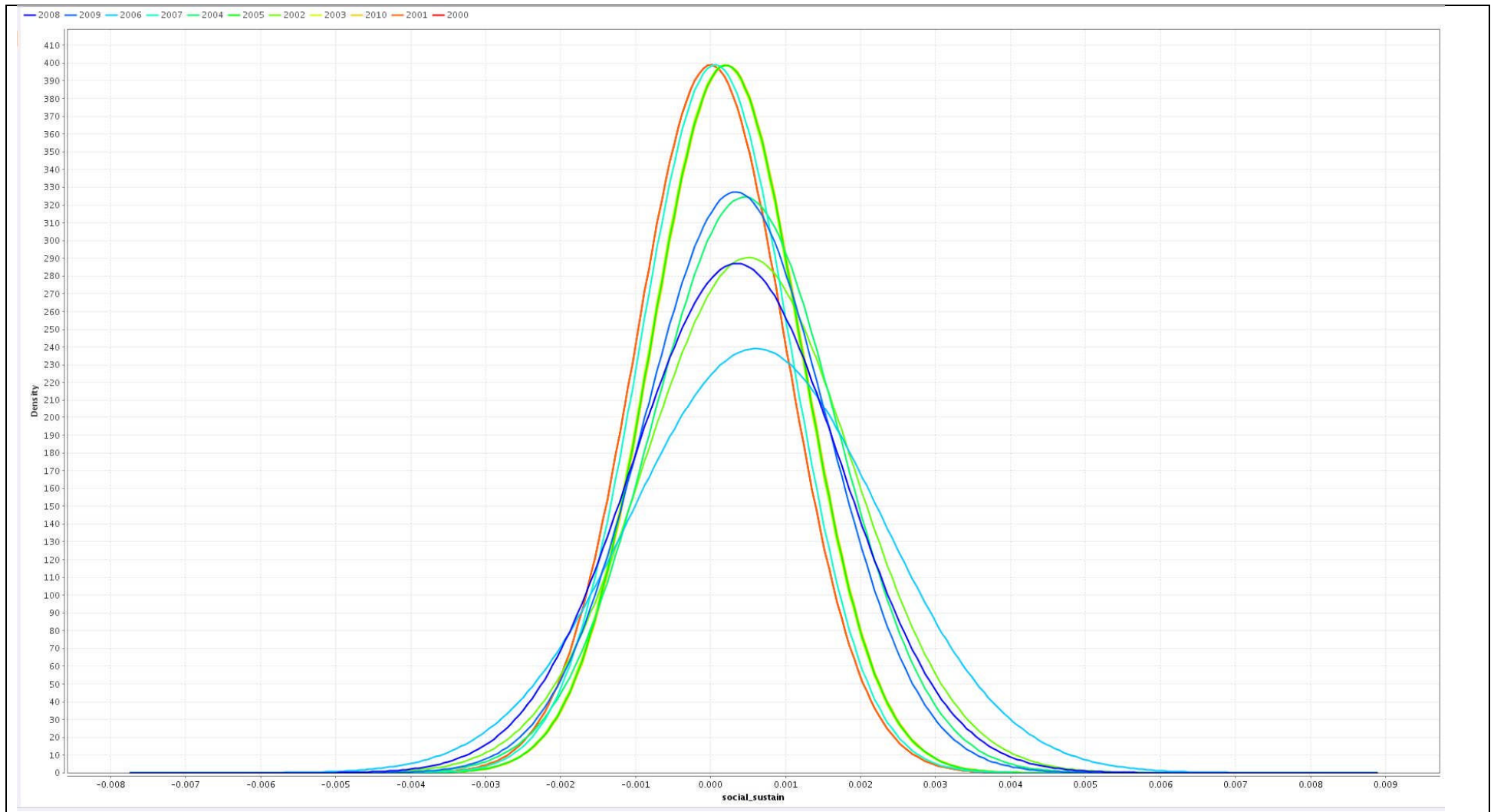


Figure App.B.22 Word “social_sustain”

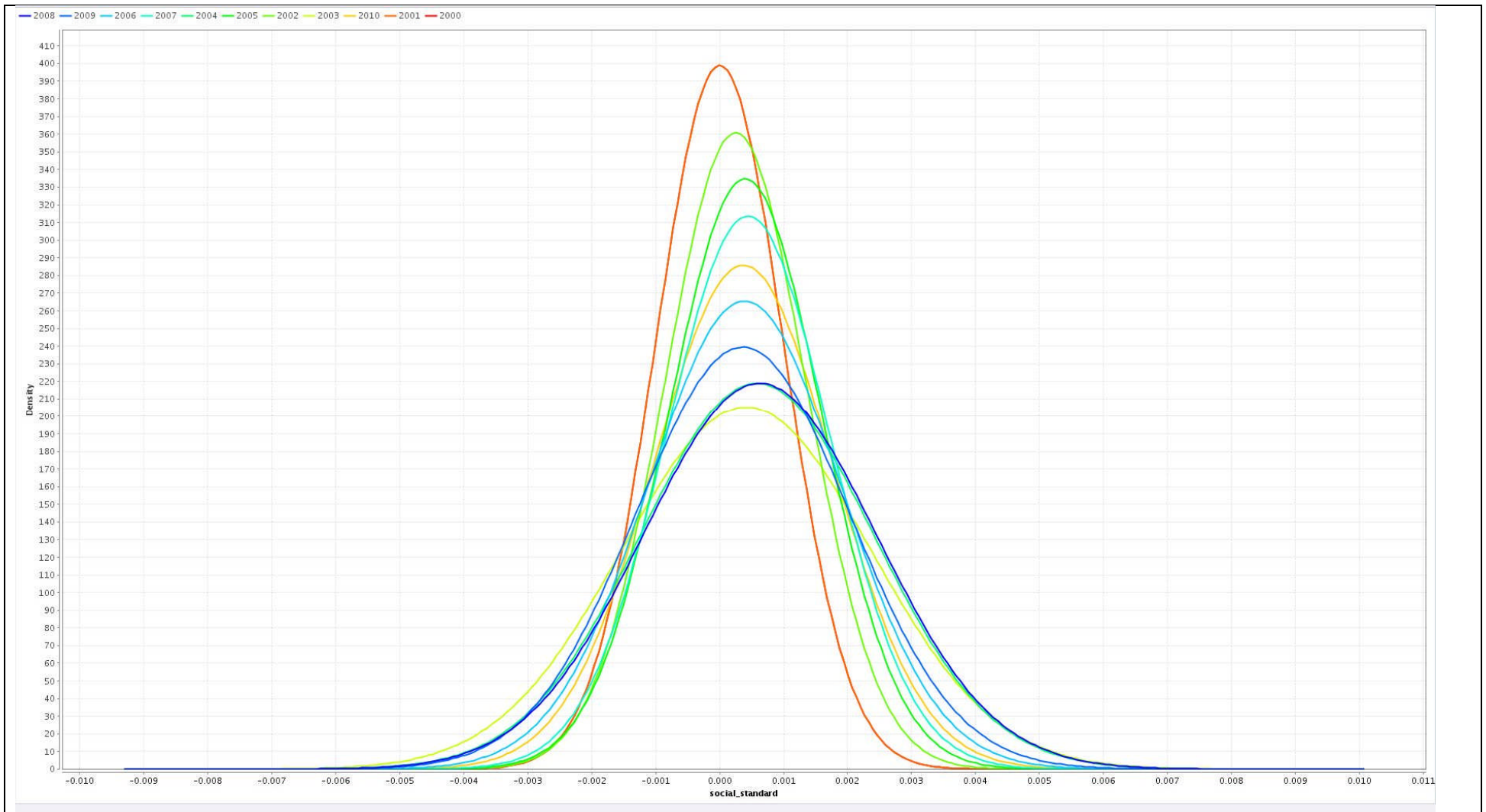


Figure App.B.23 Word “social_standard”

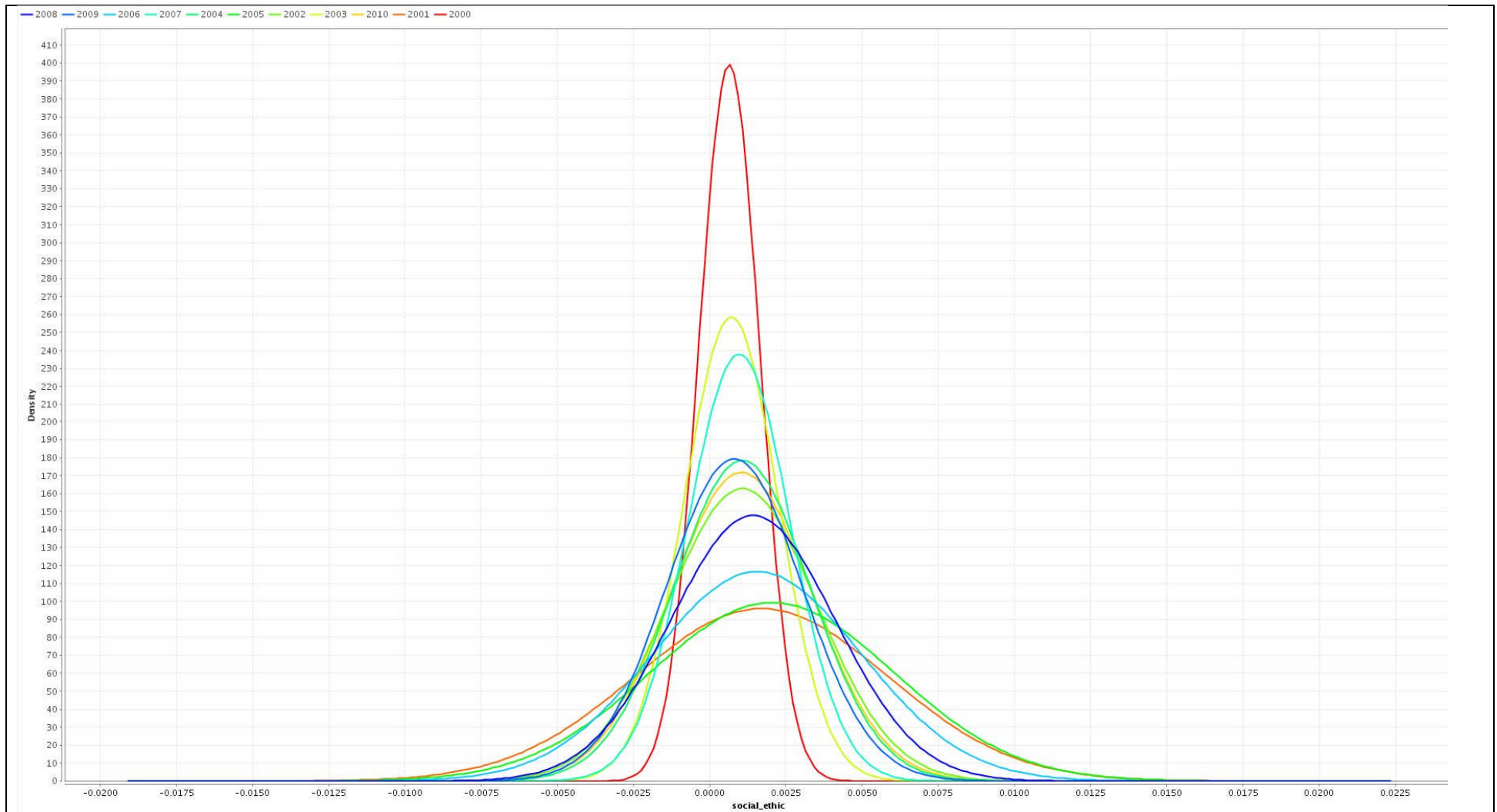


Figure App.B.24 Word “social_ethic”

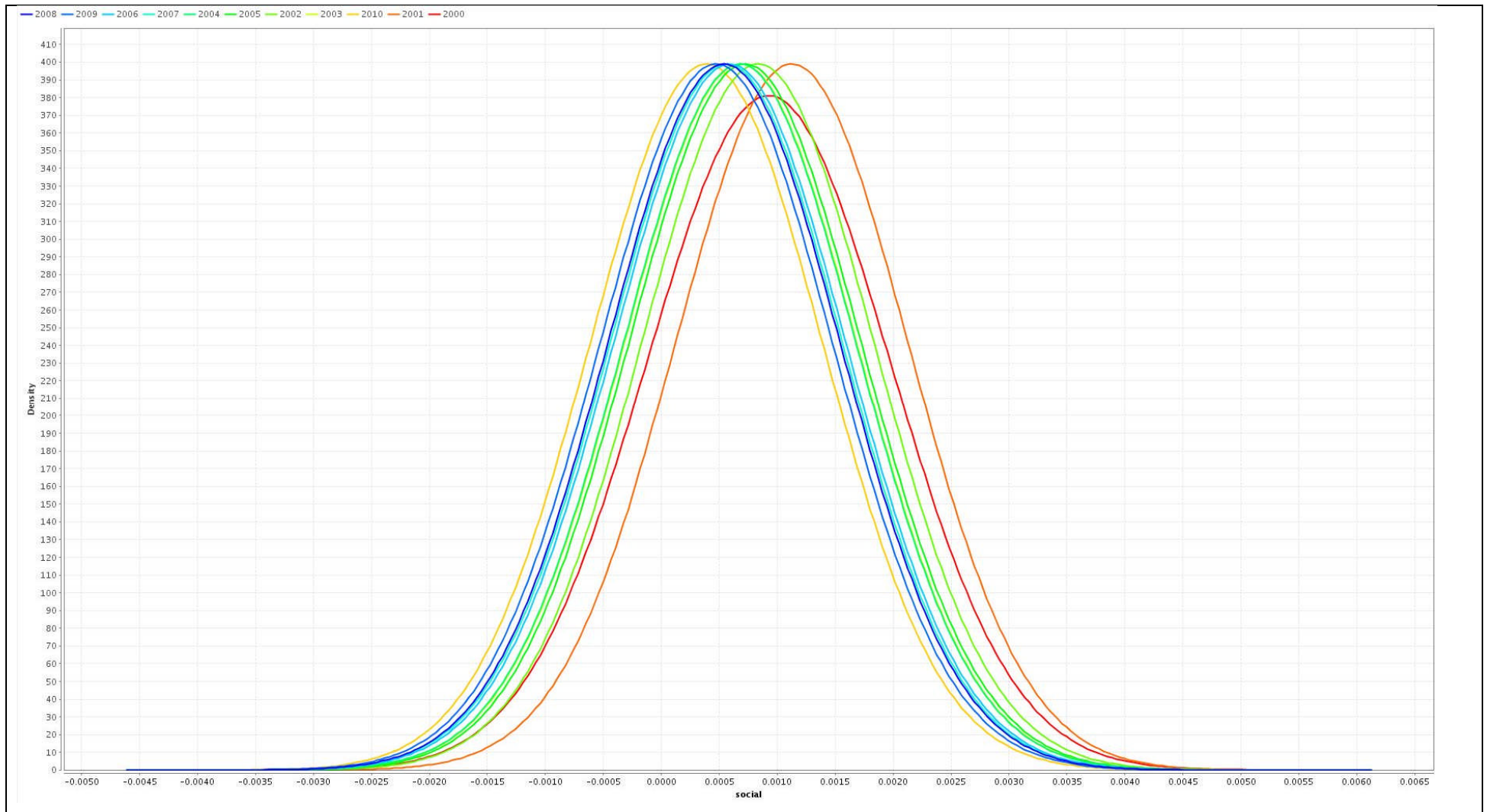


Figure App.B.25 Word "social"

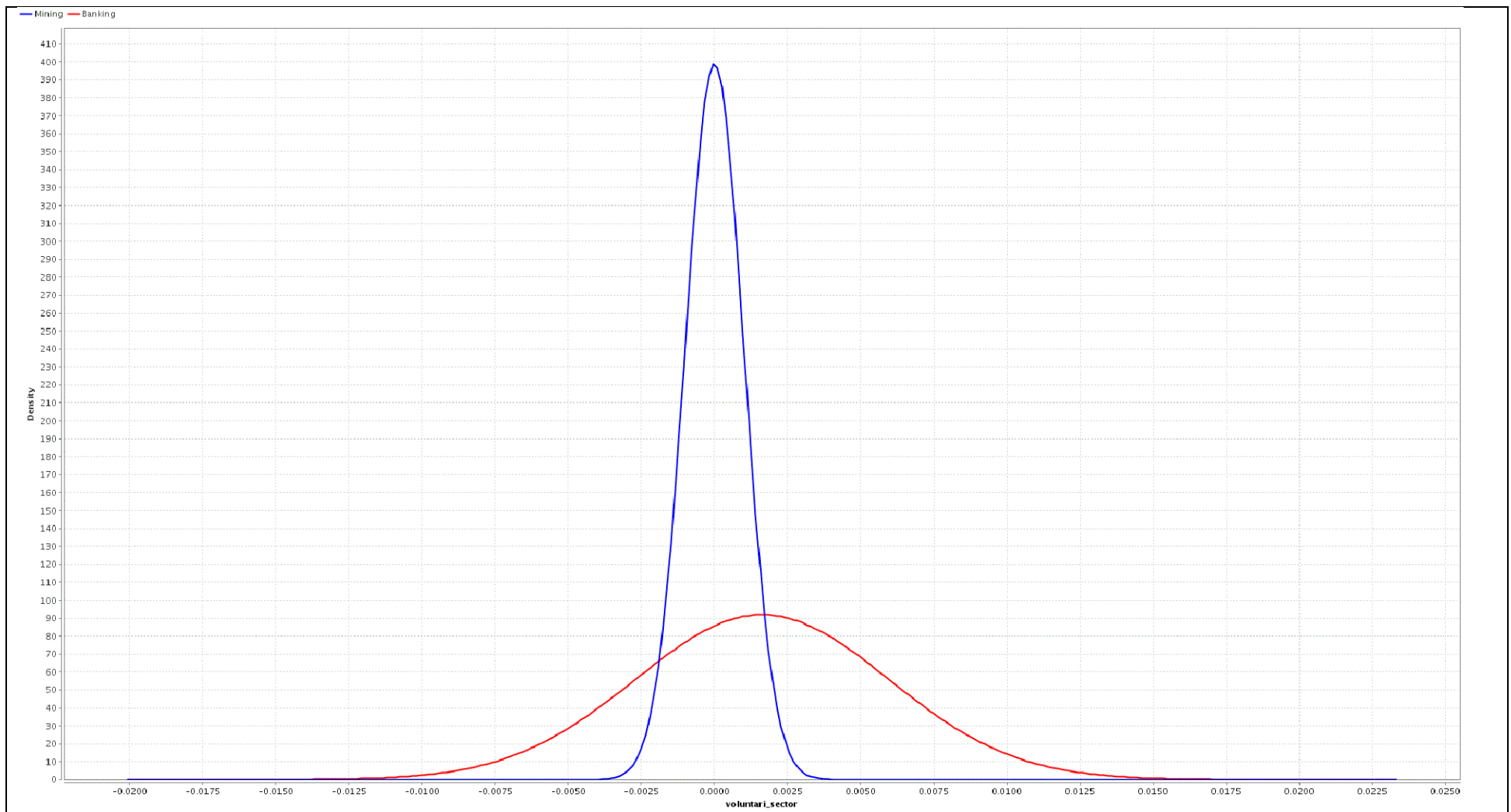


Figure App.B.26 Sectoral Comparison Banking Versus Mining: Word “Voluntari_sector”

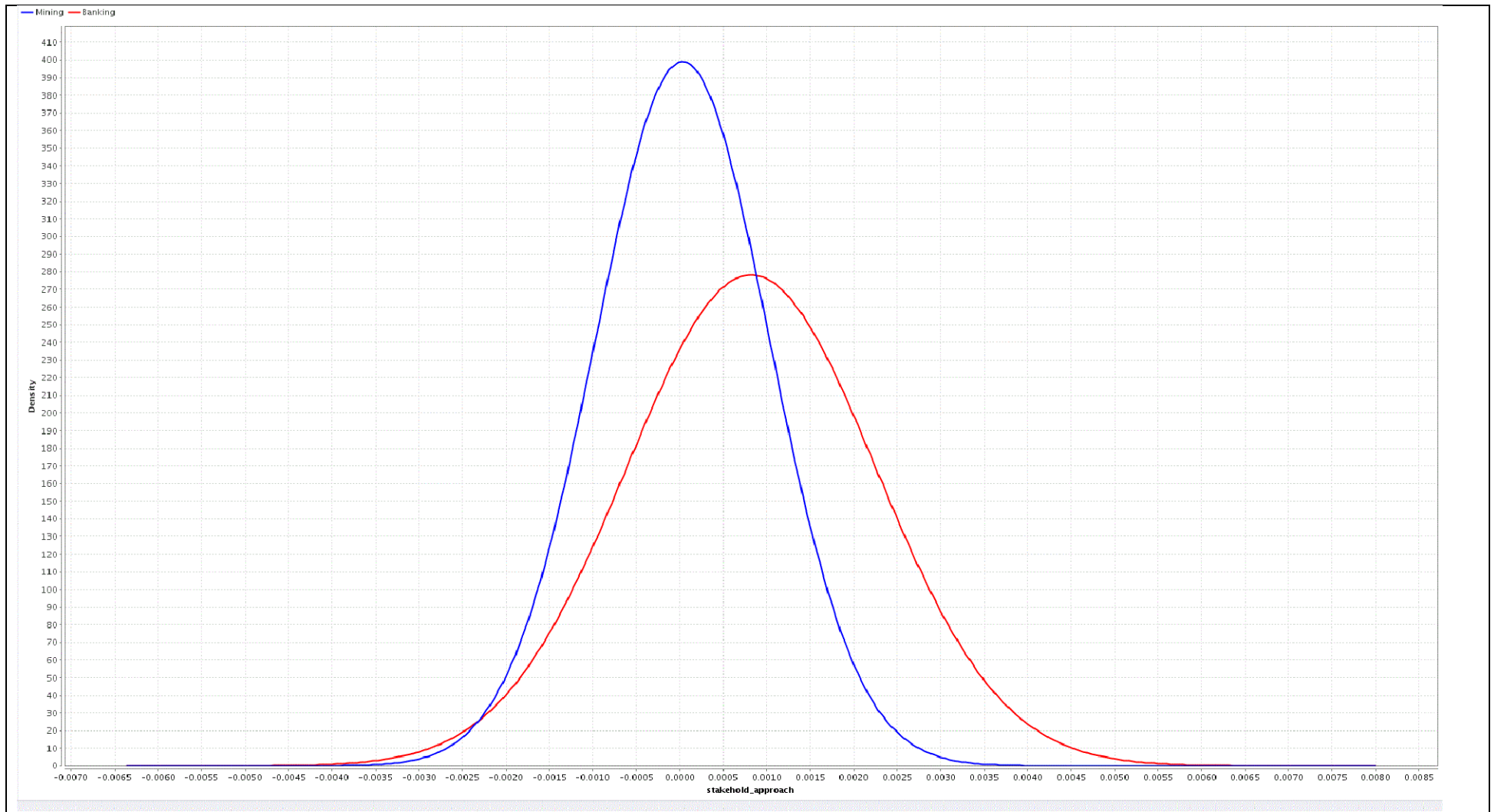


Figure App.B.27 Sectoral Comparison Banking Versus Mining: Word “stakeholder_approach”

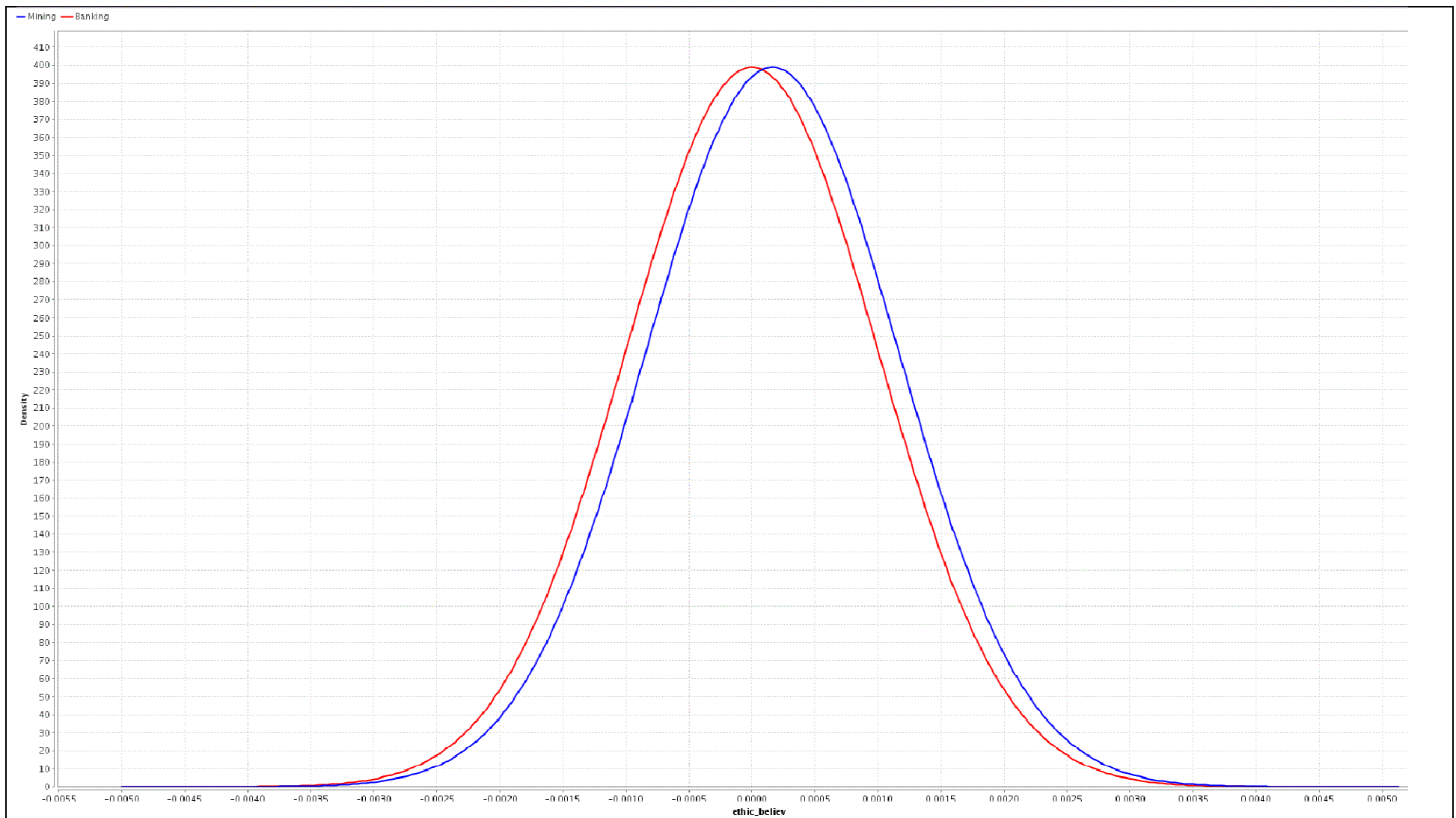


Figure App.B.28 Sectoral Comparison Banking Versus Mining: Word "ethic_believ"

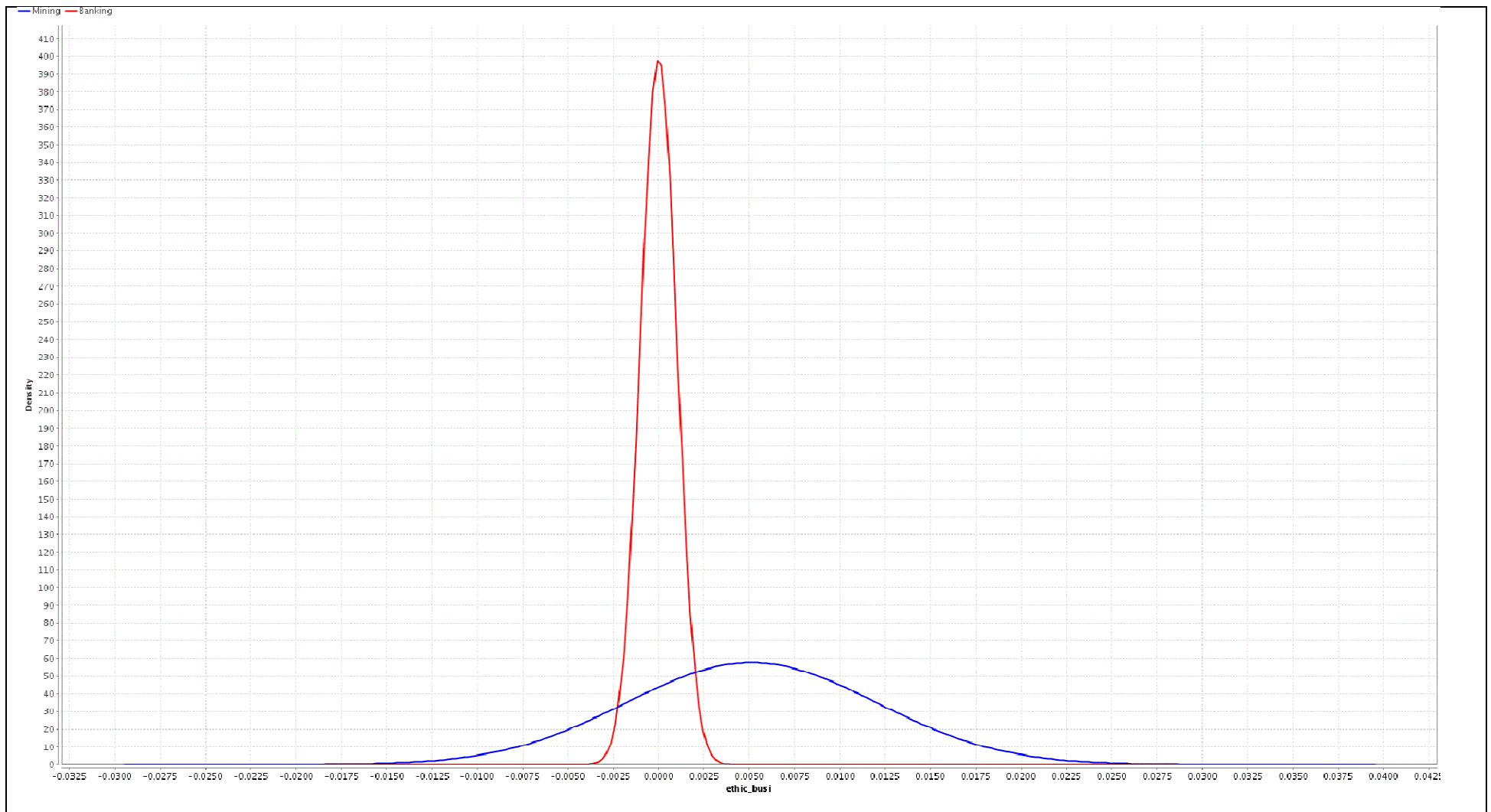


Figure App.B.29 Sectoral Comparison Banking Versus Mining: Word “ethic_busi”

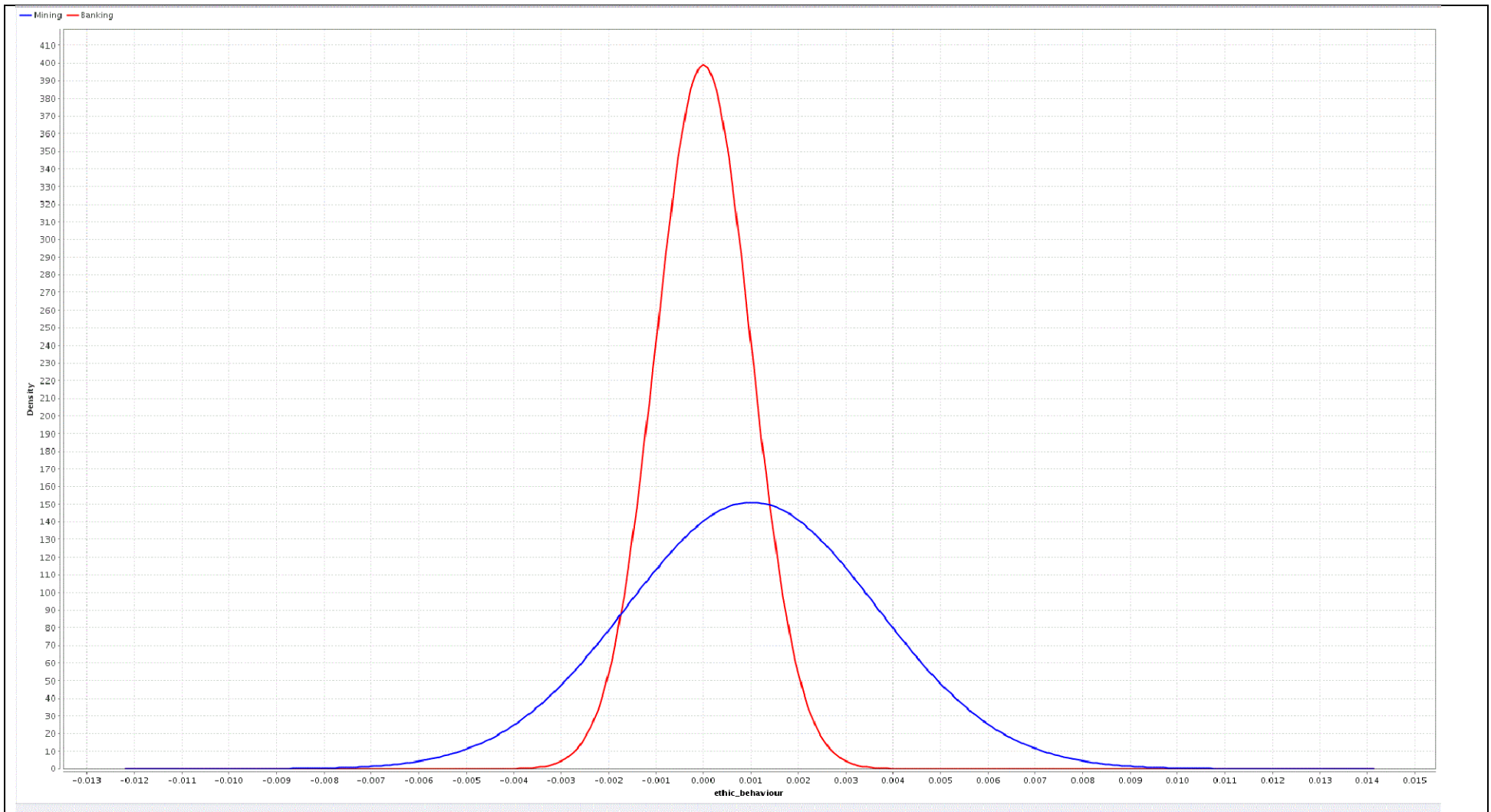


Figure App.B.30 Sectoral Comparison Banking Versus Mining: Word "ethic_behaviour"

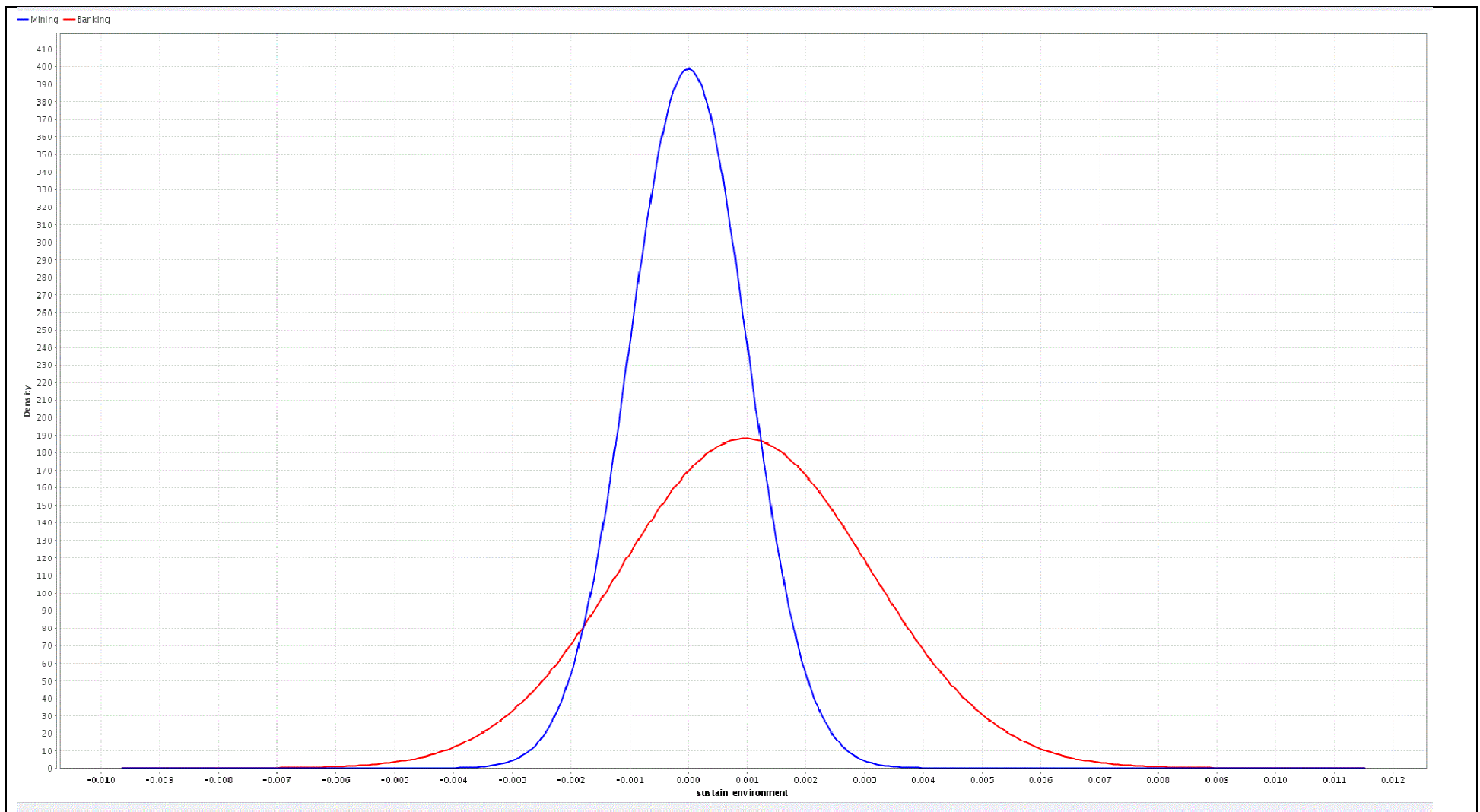


Figure App.B.31 Sectoral Comparison Banking Versus Mining: Word "sustain_environment"

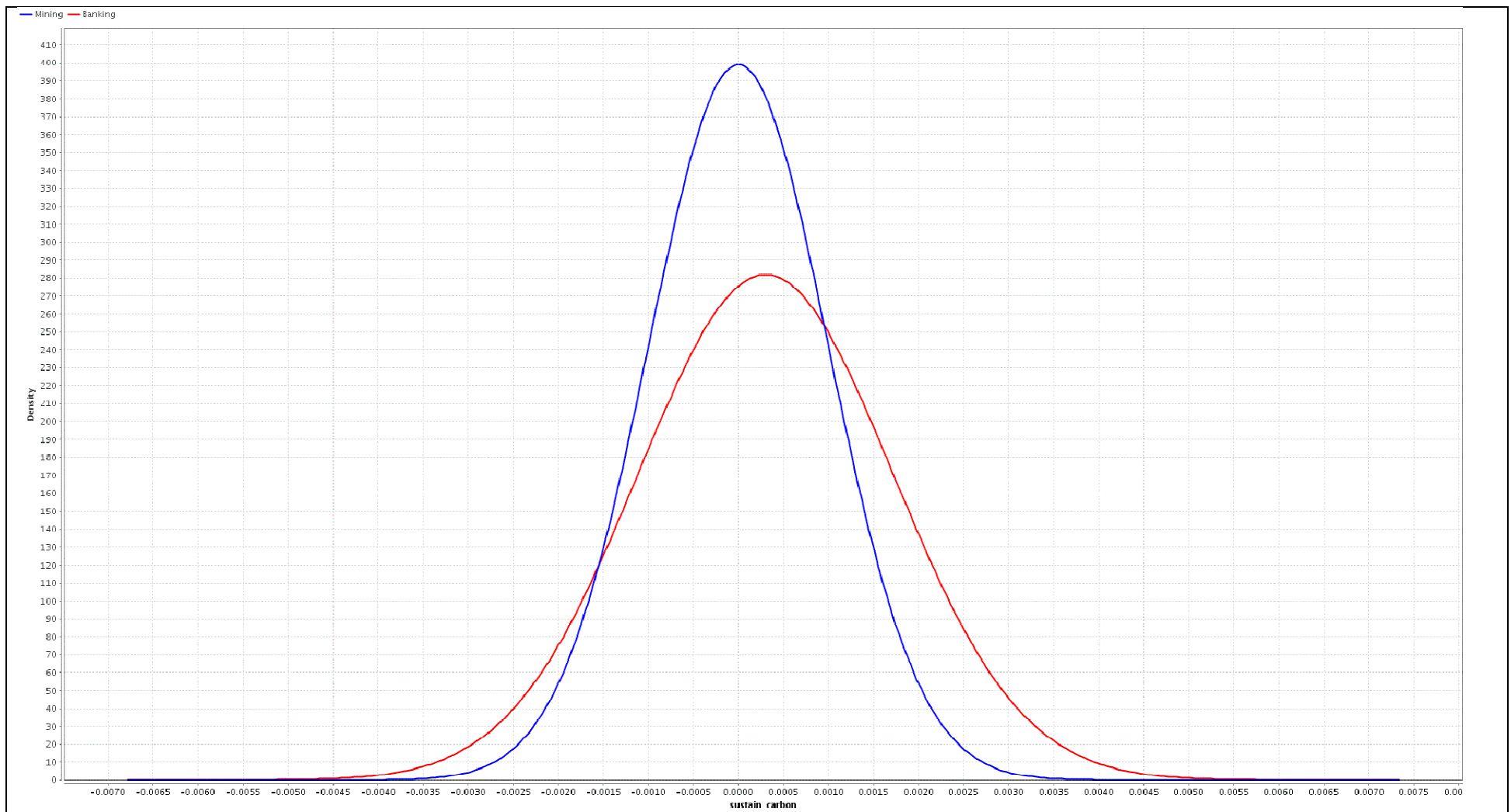


Figure App.B.32 Sectoral Comparison Banking Versus Mining: Word "sustain_carbon"

Appendix C- Code

Code for Rapid Miner

The software used was Rapid Miner 5.3 developed by Rapid Miner GmbH and used under the APL 3.0 licence. This is an open source machine learning platform developed to mine data from a variety of sources. It has specialist modules for NLP (natural language programming) and other aspects of machine learning such as Naïve Bayes, association rules and other popular techniques.

How to use this appendix.

This appendix will provide the XML coding, the graphical representation of the procedures and the steps taken to achieve different results. XML will be provided as raw code, with software annotation not research ones. The Processes will be comprised of screen shots of the full process. It is worth noting that some directories and filenames may need to be changed to replicate these processes on another computer.

Hardware Guide

NLP, machine learning and algorithmic processes are very demanding of processor power and of memory on all hardware. Researchers wishing to replicate some of the results here need to be aware of these resource constraints. It is universally recommended that researchers bring as much processor power and memory to the task at hand as is feasible given time, money and hardware constraints. These procedures were carried out on a Windows 8.1 64 bit platform, with six core i7 Intel processor and 16 Gigabytes of RAM. The most intensive procedures took up to 15GB of space before completing. It is also important to note that a 64bit platform is essential as the 32bit version of Rapid Miner has no memory limits built in, whereas the 32 bit version does.

Software Guide

Software guides are available on the internet and through Rapid Miner forums or other open source communities. As Rapid Miner is open source, most support is publicly available though not official. For those wishing to purchase support Rapid Miner offers support contracts. For a more formal guide and cases one can refer to "Rapid Miner: Data Mining Use Cases And Business Analytics Applications" Edited by Markus Hofmann and Ralf Kleinkenberg, 2014

Procedures

Below the are the tables containing the XML code for the procedures used is provided in order to replicate the experiments used in this thesis. To the best of our knowledge these procedures work with minor modification to file locations to replicate the best results. This has been considered over difference machines and specification provided. However, it is advisable that any researchers wishing to replicate be aware that the XML may need modification in order to work with their own circumstances. We will be happy to provide you with any assistance should researchers require it.

Table App C:1 Source Code Tables

Text Mining

```
<?xml version="1.0" encoding="UTF-8" standalone="no"?>
<process version="5.3.015">
  <context>
    <input/>
    <output/>
    <macros/>
  </context>
  <operator activated="true" class="process" compatibility="5.3.015"
expanded="true" name="Process">
    <process expanded="true">
      <operator activated="true" class="text:process_document_from_file"
compatibility="5.3.002" expanded="true" height="76" name="Process Documents
from Files" width="90" x="112" y="75">
        <list key="text_directories">
          <parameter key="2010" value="D:\Reports\Year2010"/>
          <parameter key="2009" value="D:\Reports\Year2009"/>
          <parameter key="2008" value="D:\Reports\Year 2008"/>
        </list>
      </operator>
    </process>
  </operator>
</process>
```

```

<parameter key="2007" value="D:\Reports\Year2007"/>
<parameter key="2006" value="D:\Reports\Year 2006"/>
<parameter key="2005" value="D:\Reports\Year 2005"/>
<parameter key="2004" value="D:\Reports\Year 2004"/>
<parameter key="2003" value="D:\Reports\Year 2003"/>
<parameter key="2002" value="D:\Reports\Year 2002"/>
<parameter key="2001" value="D:\Reports\Year2001"/>
<parameter key="2000" value="D:\Reports\Year 2000"/>
</list>

<process expanded="true">
  <operator activated="true" class="text:tokenize" compatibility="5.3.002"
expanded="true" height="60" name="Tokenize" width="90" x="112" y="30"/>
  <operator activated="true" class="text:transform_cases"
compatibility="5.3.002" expanded="true" height="60" name="Transform Cases"
width="90" x="246" y="120"/>
  <operator activated="true" class="text:filter_stopwords_english"
compatibility="5.3.002" expanded="true" height="60" name="Filter Stopwords
(English)" width="90" x="313" y="30"/>
  <operator activated="true" class="text:stem_snowball"
compatibility="5.3.002" expanded="true" height="60" name="Stem (Snowball)"
width="90" x="447" y="120"/>
  <operator activated="true" class="text:filter_by_length"
compatibility="5.3.002" expanded="true" height="60" name="Filter Tokens (by
Length)" width="90" x="514" y="30">
    <parameter key="max_chars" value="14"/>
  </operator>
  <connect from_port="document" to_op="Tokenize" to_port="document"/>
  <connect from_op="Tokenize" from_port="document" to_op="Transform
Cases" to_port="document"/>
  <connect from_op="Transform Cases" from_port="document" to_op="Filter
Stopwords (English)" to_port="document"/>
  <connect from_op="Filter Stopwords (English)" from_port="document"

```

```

to_op="Stem (Snowball)" to_port="document"/>
    <connect from_op="Stem (Snowball)" from_port="document" to_op="Filter
Tokens (by Length)" to_port="document"/>
    <connect from_op="Filter Tokens (by Length)" from_port="document"
to_port="document 1"/>
    <portSpacing port="source_document" spacing="0"/>
    <portSpacing port="sink_document 1" spacing="0"/>
    <portSpacing port="sink_document 2" spacing="0"/>
</process>
</operator>
<operator activated="true" breakpoints="after" class="free_memory"
compatibility="5.3.015" expanded="true" height="76" name="Free Memory"
width="90" x="313" y="210"/>
    <connect from_port="input 1" to_op="Process Documents from Files"
to_port="word list"/>
    <connect from_op="Process Documents from Files" from_port="example set"
to_op="Free Memory" to_port="through 1"/>
    <connect from_op="Process Documents from Files" from_port="word list"
to_port="result 1"/>
    <connect from_op="Free Memory" from_port="through 1" to_port="result 2"/>
    <portSpacing port="source_input 1" spacing="0"/>
    <portSpacing port="source_input 2" spacing="0"/>
    <portSpacing port="sink_result 1" spacing="0"/>
    <portSpacing port="sink_result 2" spacing="0"/>
    <portSpacing port="sink_result 3" spacing="0"/>
</process>
</operator>
</process>

```



```

<?xml version="1.0" encoding="UTF-8" standalone="no"?>
<process version="5.3.015">
  <context>
    <input/>
    <output/>
    <macros/>
  </context>
  <operator activated="true" class="process" compatibility="5.3.015"
  expanded="true" name="Process">
    <parameter key="logfile" value="C:\Users\Ali\Documents\Anvsoft\PDF
  Converter\output\log.txt"/>
    <parameter key="resultfile" value="C:\Users\Ali\Documents\Anvsoft\PDF
  Converter\output\result.txt"/>
    <process expanded="true">
      <operator activated="true" class="text:process_document_from_file"
  compatibility="5.3.002" expanded="true" height="76" name="Process Documents
  from Files" width="90" x="45" y="120">
        <list key="text_directories">
          <parameter key="aviva" value="C:\Users\Ali\Documents\Anvsoft\PDF
  Converter\aviva"/>
        </list>
        <parameter key="file_pattern" value="*.txt"/>
        <parameter key="use_file_extension_as_type" value="false"/>
        <parameter key="vector_creation" value="Binary Term Occurrences"/>
        <parameter key="add_meta_information" value="false"/>
        <parameter key="keep_text" value="true"/>
        <parameter key="prune_below_percent" value="1.0"/>
      </operator>
    </process>
  </operator>

```

```

expanded="true" height="60" name="Tokenize" width="90" x="45" y="30">
  <parameter key="expression" value="social"/>
</operator>

<operator activated="true" class="text:filter_stopwords_english"
compatibility="5.3.002" expanded="true" height="60" name="Filter Stopwords
(English)" width="90" x="112" y="120"/>

<operator activated="true" class="text:filter_by_length"
compatibility="5.3.002" expanded="true" height="60" name="Filter Tokens (by
Length)" width="90" x="313" y="75">
  <parameter key="min_chars" value="3"/>
  <parameter key="max_chars" value="15"/>
</operator>

<operator activated="true" class="text:stem_snowball"
compatibility="5.3.002" expanded="true" height="60" name="Stem (Snowball)"
width="90" x="447" y="210"/>

<operator activated="true" class="text:transform_cases"
compatibility="5.3.002" expanded="true" height="60" name="Transform Cases"
width="90" x="514" y="120"/>

<connect from_port="document" to_op="Tokenize" to_port="document"/>

<connect from_op="Tokenize" from_port="document" to_op="Filter
Stopwords (English)" to_port="document"/>

<connect from_op="Filter Stopwords (English)" from_port="document"
to_op="Filter Tokens (by Length)" to_port="document"/>

<connect from_op="Filter Tokens (by Length)" from_port="document"
to_op="Stem (Snowball)" to_port="document"/>

<connect from_op="Stem (Snowball)" from_port="document"
to_op="Transform Cases" to_port="document"/>

<connect from_op="Transform Cases" from_port="document"
to_port="document 1"/>

<portSpacing port="source_document" spacing="0"/>
<portSpacing port="sink_document 1" spacing="0"/>
<portSpacing port="sink_document 2" spacing="0"/>

```

```

</process>
</operator>
<operator activated="true" class="loop_batches" compatibility="5.3.015"
expanded="true" height="60" name="Loop Batches" width="90" x="246" y="300">
  <parameter key="batch_size" value="50"/>
  <process expanded="true">
    <portSpacing port="source_exampleSet" spacing="0"/>
  </process>
</operator>
<operator activated="true" class="numerical_to_binominal"
compatibility="5.3.015" expanded="true" height="76" name="Numerical to
Binominal" width="90" x="246" y="120"/>
  <operator activated="true" class="fp_growth" compatibility="5.3.015"
expanded="true" height="76" name="FP-Growth" width="90" x="447" y="120">
    <parameter key="max_number_of_retries" value="5"/>
    <parameter key="min_support" value="0.6"/>
  </operator>
  <operator activated="true" class="create_association_rules"
compatibility="5.3.015" expanded="true" height="76" name="Create Association
Rules" width="90" x="849" y="165"/>
    <connect from_op="Process Documents from Files" from_port="example set"
to_op="Loop Batches" to_port="example set"/>
    <connect from_op="Process Documents from Files" from_port="word list"
to_port="result 1"/>
    <connect from_op="Loop Batches" from_port="example set" to_op="Numerical
to Binominal" to_port="example set input"/>
    <connect from_op="Numerical to Binominal" from_port="example set output"
to_op="FP-Growth" to_port="example set"/>
    <connect from_op="FP-Growth" from_port="frequent sets" to_op="Create
Association Rules" to_port="item sets"/>
    <connect from_op="Create Association Rules" from_port="rules" to_port="result
2"/>

```

```

    <portSpacing port="source_input 1" spacing="0"/>
    <portSpacing port="sink_result 1" spacing="0"/>
    <portSpacing port="sink_result 2" spacing="0"/>
    <portSpacing port="sink_result 3" spacing="0"/>
  </process>
</operator>
</process>

```

Naïve Bayes

```

<?xml version="1.0" encoding="UTF-8" standalone="no"?>
<process version="5.3.015">
  <context>
    <input/>
    <output/>
    <macros/>
  </context>
  <operator activated="true" class="process" compatibility="5.3.015" expanded="true"
name="Process">
    <process expanded="true">
      <operator activated="true" class="text:process_document_from_file"
compatibility="5.3.002" expanded="true" height="76" name="Process Documents from
Files" width="90" x="112" y="75">
        <list key="text_directories">
          <parameter key="2010" value="D:\Reports\Year2010"/>
          <parameter key="2009" value="D:\Reports\Year2009"/>
          <parameter key="2008" value="D:\Reports\Year 2008"/>
          <parameter key="2007" value="D:\Reports\Year2007"/>
          <parameter key="2006" value="D:\Reports\Year 2006"/>

```

```

<parameter key="2005" value="D:\Reports\Year 2005"/>
<parameter key="2004" value="D:\Reports\Year 2004"/>
<parameter key="2003" value="D:\Reports\Year 2003"/>
<parameter key="2002" value="D:\Reports\Year 2002"/>
<parameter key="2001" value="D:\Reports\Year2001"/>
<parameter key="2000" value="D:\Reports\Year 2000"/>
</list>

<process expanded="true">
  <operator activated="true" class="text:tokenize" compatibility="5.3.002"
expanded="true" height="60" name="Tokenize" width="90" x="112" y="30"/>
  <operator activated="true" class="text:transform_cases" compatibility="5.3.002"
expanded="true" height="60" name="Transform Cases" width="90" x="246" y="120"/>
  <operator activated="true" class="text:filter_stopwords_english"
compatibility="5.3.002" expanded="true" height="60" name="Filter Stopwords (English)"
width="90" x="313" y="30"/>
  <operator activated="true" class="text:stem_snowball" compatibility="5.3.002"
expanded="true" height="60" name="Stem (Snowball)" width="90" x="447" y="120"/>
  <operator activated="true" class="text:filter_by_length" compatibility="5.3.002"
expanded="true" height="60" name="Filter Tokens (by Length)" width="90" x="514"
y="30">
    <parameter key="max_chars" value="14"/>
  </operator>
  <connect from_port="document" to_op="Tokenize" to_port="document"/>
  <connect from_op="Tokenize" from_port="document" to_op="Transform Cases"
to_port="document"/>
  <connect from_op="Transform Cases" from_port="document" to_op="Filter
Stopwords (English)" to_port="document"/>
  <connect from_op="Filter Stopwords (English)" from_port="document" to_op="Stem
(Snowball)" to_port="document"/>
  <connect from_op="Stem (Snowball)" from_port="document" to_op="Filter Tokens
(by Length)" to_port="document"/>
  <connect from_op="Filter Tokens (by Length)" from_port="document"

```

```

to_port="document 1"/>
  <portSpacing port="source_document" spacing="0"/>
  <portSpacing port="sink_document 1" spacing="0"/>
  <portSpacing port="sink_document 2" spacing="0"/>
</process>
</operator>
<operator activated="true" breakpoints="after" class="free_memory"
compatibility="5.3.015" expanded="true" height="76" name="Free Memory" width="90"
x="313" y="210"/>
  <operator activated="true" class="naive_bayes" compatibility="5.3.015"
expanded="true" height="76" name="Naive Bayes" width="90" x="648" y="255"/>
  <connect from_port="input 1" to_op="Process Documents from Files" to_port="word
list"/>
  <connect from_op="Process Documents from Files" from_port="example set"
to_op="Free Memory" to_port="through 1"/>
  <connect from_op="Process Documents from Files" from_port="word list"
to_port="result 1"/>
  <connect from_op="Free Memory" from_port="through 1" to_op="Naive Bayes"
to_port="training set"/>
  <connect from_op="Naive Bayes" from_port="model" to_port="result 2"/>
  <connect from_op="Naive Bayes" from_port="exampleSet" to_port="result 3"/>
  <portSpacing port="source_input 1" spacing="0"/>
  <portSpacing port="source_input 2" spacing="0"/>
  <portSpacing port="sink_result 1" spacing="0"/>
  <portSpacing port="sink_result 2" spacing="0"/>
  <portSpacing port="sink_result 3" spacing="0"/>
  <portSpacing port="sink_result 4" spacing="0"/>
</process>
</operator>
</process>

```

Naive Bayes with N-gramming

```
<?xml version="1.0" encoding="UTF-8" standalone="no"?>
<process version="5.3.015">
  <context>
    <input/>
    <output/>
    <macros/>
  </context>
  <operator activated="true" class="process" compatibility="5.3.015" expanded="true"
name="Process">
    <process expanded="true">
      <operator activated="true" class="text:process_document_from_file"
compatibility="5.3.002" expanded="true" height="76" name="Process Documents from
Files" width="90" x="112" y="75">
        <list key="text_directories">
          <parameter key="2010" value="D:\Reports\Year2010"/>
          <parameter key="2009" value="D:\Reports\Year2009"/>
          <parameter key="2008" value="D:\Reports\Year 2008"/>
          <parameter key="2007" value="D:\Reports\Year2007"/>
          <parameter key="2006" value="D:\Reports\Year 2006"/>
          <parameter key="2005" value="D:\Reports\Year 2005"/>
          <parameter key="2004" value="D:\Reports\Year 2004"/>
          <parameter key="2003" value="D:\Reports\Year 2003"/>
          <parameter key="2002" value="D:\Reports\Year 2002"/>
          <parameter key="2001" value="D:\Reports\Year2001"/>
          <parameter key="2000" value="D:\Reports\Year 2000"/>
        </list>
      </operator>
    </process>
  </operator>
</process>
</xml>
```

```

</list>

<process expanded="true">

  <operator activated="true" class="text:tokenize" compatibility="5.3.002"
expanded="true" height="60" name="Tokenize" width="90" x="112" y="30"/>

  <operator activated="true" class="text:transform_cases" compatibility="5.3.002"
expanded="true" height="60" name="Transform Cases" width="90" x="246" y="120"/>

  <operator activated="true" class="text:filter_stopwords_english"
compatibility="5.3.002" expanded="true" height="60" name="Filter Stopwords (English)"
width="90" x="313" y="30"/>

  <operator activated="true" class="text:stem_snowball" compatibility="5.3.002"
expanded="true" height="60" name="Stem (Snowball)" width="90" x="447" y="120"/>

  <operator activated="true" class="text:filter_by_length" compatibility="5.3.002"
expanded="true" height="60" name="Filter Tokens (by Length)" width="90" x="514"
y="30">

    <parameter key="max_chars" value="14"/>

  </operator>

  <operator activated="true" class="text:generate_n_grams_terms"
compatibility="5.3.002" expanded="true" height="60" name="Generate n-Grams (Terms)"
width="90" x="782" y="75"/>

  <connect from_port="document" to_op="Tokenize" to_port="document"/>

  <connect from_op="Tokenize" from_port="document" to_op="Transform Cases"
to_port="document"/>

  <connect from_op="Transform Cases" from_port="document" to_op="Filter
Stopwords (English)" to_port="document"/>

  <connect from_op="Filter Stopwords (English)" from_port="document" to_op="Stem
(Snowball)" to_port="document"/>

  <connect from_op="Stem (Snowball)" from_port="document" to_op="Filter Tokens
(by Length)" to_port="document"/>

  <connect from_op="Filter Tokens (by Length)" from_port="document"
to_op="Generate n-Grams (Terms)" to_port="document"/>

  <connect from_op="Generate n-Grams (Terms)" from_port="document"
to_port="document 1"/>

```



```

    <portSpacing port="source_document" spacing="0"/>
    <portSpacing port="sink_document 1" spacing="0"/>
    <portSpacing port="sink_document 2" spacing="0"/>
  </process>
</operator>

<operator activated="true" breakpoints="after" class="free_memory"
compatibility="5.3.015" expanded="true" height="76" name="Free Memory" width="90"
x="313" y="210"/>

  <operator activated="true" class="naive_bayes" compatibility="5.3.015"
expanded="true" height="76" name="Naive Bayes" width="90" x="648" y="255"/>

  <connect from_port="input 1" to_op="Process Documents from Files" to_port="word
list"/>

  <connect from_op="Process Documents from Files" from_port="example set"
to_op="Free Memory" to_port="through 1"/>

  <connect from_op="Process Documents from Files" from_port="word list"
to_port="result 1"/>

  <connect from_op="Free Memory" from_port="through 1" to_op="Naive Bayes"
to_port="training set"/>

  <connect from_op="Naive Bayes" from_port="model" to_port="result 2"/>
  <connect from_op="Naive Bayes" from_port="exampleSet" to_port="result 3"/>
  <portSpacing port="source_input 1" spacing="0"/>
  <portSpacing port="source_input 2" spacing="0"/>
  <portSpacing port="sink_result 1" spacing="0"/>
  <portSpacing port="sink_result 2" spacing="0"/>
  <portSpacing port="sink_result 3" spacing="0"/>
  <portSpacing port="sink_result 4" spacing="0"/>
</process>
</operator>
</process>

```

Appendix D – Qualitative Data Sample

Sample Interview Transcripts

In this section there are sample transcripts of the interviews carried out for Qualitative Research. These three of the interviews carried out which are provided in full. All other interviews are available in transcript form if requested. As per conditions of the interview process these interviews are anonymous and are subject to permission for reproduction outside this document. Please contact the researcher should you require any further information.

Candidate Profiles

Name	Profile
Debbie	Manager with responsibility for CSR Hospitality HL-01
Jane	CSR manager at retailer – FR-01
John	Director of Sustainability – FM-01
Nathaniel	CSR Exec at major retailer – FR-03
Martha	Social Investment manager at ethical finance company – FI-01
Mary	Reporting officer for CSR at Retailer – FR-01
Tom	CSR Consultant – specialist in risk management - CT-01
Tim	CSR Consultant – specialist in extractives Management CT- 02
Sandy	Operations Manager for major bank – FI-02

File name: FR-01

File length: 16:30

Interview: Jane

Interviewer: Jane, since I didn't see much of FR.01.0's past report on the internet or have access to it, I was just wondering when did FR.01.0 started putting out CSR reports?

Jane: I understand this year is the ninth report. The report that we're in the process of preparing is going to be covering the financial year 2010/2011 is the ninth report.

Interviewer: Okay, so that would take them back to 2003.

Jane: It will take us back to 2003, that's right.

Interviewer: But the CSR, the fundamental part of FR.01.0's overall communication in terms of its business yearly report was only included in 2007, is that correct?

Jane: if we're doing reporting prior to 2003, I would say that we were already doing some corporate responsibility. If you think more in terms of how sustainability in general is really, clearly embedded within the business overall, then I would say, yes, probably 2006 is the right year. In 2006 our steering wheel which is our balance score card which is the way that we manage all of our business operations, that was the year the community segment has been included in it.

Interviewer: Okay, so it was from time that started as a fundamental principal....

Jane: From that time it basically boomed and what that means is the performance of all people in the organisation is judged in terms of sustainability and that's on par with key areas as people, operations and customer.

Interviewer: Brilliant. What's your role in the CSR dynamics of FR.01.0?

Jane: I'm heading the group, what we call community plan team or corporate responsibility team. Community plan is the internal name that we give to our CSR.

Interviewer: Was that committee on line?

Jane: Sorry?

Interviewer: Is that committee online you said?

Jane: So community plan. My team is working at the group level, so working with the corporate responsibility teams based across all of our 14 markets, across all of the 14 countries that we operate in. To build their capability and their understanding of corporate responsibility, to help them develop ambitious plans and deliver those projects from the ground. In addition to the key areas of responsibilities, my teams are on the corporate responsibility reporting on a group level. So doing the corporate responsibility report but also managing the corporate responsibility section on our corporate website. It's also making sure that we have adequate sustainability, mainly sourcing policies in place at group level.

Interviewer: Right, do you work with other departments, for example, operations because you just mentioned...?

Jane: Yes, depending on the issue I work very closely within the corporate affairs and legal department. My team would be working very closely with other teams such as climate change, such as government affairs, such as property, such as legal so on. Outside of the corporate affairs, department, we'll be working very closely with technical, legal and trading. We would be working across with marketing in terms of getting, meaningful insight whether it is for our customer information or just wider stakeholder research that we need to support our strategy. For specific areas of work, within our plan we have the five community promises. It depends if we are looking for instance at community promise which is creating good jobs and careers, we'll be working closely with HR to understand and to report meaningfully on our HR policies. Similarly, in the environment section, because we have a target to be zero carbon business by 2050, we'll be working very closely with our property distribution teams.

[05:13]

Interviewer: Right. From your time at FR.01.0's, which department do you see pushes the CSR agenda much more than others? Obviously they will all be inclined to the CSR and commitment of FR.01.0's, which department do you see pushes the CSR and commitment of FR.01.0's, but which department do you see as a fundamental driver towards a more sustainable.

Jane: I would say corporate affairs.

Interviewer: Corporate affairs. Okay, okay. In terms of how you communicate the CSR agenda, apart from board and executive level, how is it communicated across the organisation? How do employees in the store on the ground floor understand your commitment from a corporate level, what CSR should be or how they should be more responsible organisation?

Jane: To give you very specific examples, they're aware of it because their performance is measured against it. If we're looking at the store level, for instance, the store manager is responsible for many things within the store, making sure that everything functions well, that we've sourced all of the products that we need, that there aren't any accidents on the ground that we trade well. They're also responsible for managing the energy efficiency of the stores and looking at savings there to meet our corporate targets, they're aware of that. Similarly, you could say technical managers, for instance, evaluated on their ability to source products that are certified sustainable such as wood for instance or products that contain palm oil or that contain soy and so on.

Interviewer: So all those grand CSR....

Jane: All staff is aware of the steering wheel and then in that steering wheel there are five segments which are community, people, finance, operations and customer. Each segment of the organisation, individuals have objectives against those five segments. Those objectives may differ depending on the type of for that you have because some are more relevant than others depending on the function that you're in. that's what I mean. We communicate sustainability just in the same way we would be

communicating a promotional initiative or an HR initiative. It's exactly at the same level.

Interviewer: Okay, brilliant. When you look at the retail industry from the other FR.01.0 interests but you're looking at just food or retailing which I think is at the core of your business, how does a response by other retailers within that market shape your response? Particularly, I'm noting that over the last 3 or 4 years M&S had a drive of charging for plastic bags and that was something that was not done by FR.01.0's and a number of other leading supermarkets how does the overall industry's response to issues of CSR shape your response or do you have a response independent of that?

Jane: It depends. First of all, your question is a bit difficult because I understand your question with regards to other UK retailers. We're a very different company obviously, from Marks and Spencer even though we are both UK retailer in the sense that Marks and Spenser is a company that has about 75,000 employees. But I think probably 95% of its stores in the UK, it's very much UK focused. We are 480 000 people company that operate across 14 markets so it's bit of a different perception. In terms of the plastic bags, for instance, although this was a big industry concern, we have set targets to achieve a 70% reduction in the use of plastic bags. At the moment we're actually achieving more, something between 60% and 65% depending on the periods. We have decided not to charge customers for plastic bags because after asking our customers, this is something that said they were not willing to support and our philosophy has always been about winning the hearts and mind of our customers as opposed try to impose a behavioural change that was not sustainable and was based on price only. So we opposed such a measure and we've opposed it as well. For instance, in Wasles recently where the parliament tried to impose a mandatory levy. So we don't do that. I think we based our decisions mostly on what our customers tell us is important and sometimes that means that we oppose other retailers but sometimes it means that we work very closely with them when the customers tell us that this is something that matters to them. For instance, packaging, where we

work very closely with other retailers though initiatives such as wraps for instance or where we work very closely with the manufacturers and other retailers though the consumer goods forums or instance.

Interviewer: How do you see some of your achievements or some of your activities influencing the industry? Clearly you are a leader in the financial terms of retail performance. How do you see that translated to other corporations? Have they used some of the concepts and ideas that you've had addressing social issues or environmental issues?

Jane: Yes, the general philosophy is that we wanted to use size of the force for good. Therefore, we are aware that the policies that we have could be quite influential. I think that one of the areas that we're most proud of is what we perceive as our leadership specific climate on change though our target of becoming zero carbon business by 2050 worldwide. Some across of the countries that we operate in and without purchasing carbon offset. I think that has inspired people. I think that through initiatives such as opening zero carbon stores, so stores that are extremely energy efficient through a series of green technology that we're testing and that we're employing and if we generates efficient renewable energies to power themselves and then give something back as well to the national grid. These are iconic initiatives that have copied across the rest of the industry.

Interviewer : A lot of these ideas are taken up by other supermarkets as well?

Jane: I think that a lot of us retailers, for instance, in climate change because a big part of our direct footprint is the energy consumption mostly for the user of electricity and refrigeration, that's the biggest element with the distribution of our carbon footprint. I think that with a lot of other retailers, we are investing new technology, whether it's solar, whether it's wind technology, whether it's using store waste to generate energy from store waste. For instance, we have a pilot project of using bakery waste or chicken oil to generate energy. So I think that all of us are just testing new technology to see how we can basically minimize the waste and maximize the energy that we can produce from that. Where we have gone one step ahead is by not

disparaging a specific technology but by saying we can create a store that's actually zero carbon and that we hope to replicate in scale.

Interviewer: Jane, one last question before you go because I'm conscious of your times as well. From the last year CSR report, 2010, at the welcome the Chief Exec spoke briefly...had his opening comments and one of the things he said is "FR.01.0 rule remains focused on tackling the key issues of matters in the community and society at large". How do you determine the key issues? I know you touched on a couple of them. How do you get to that point where you can understand the key issues from what matters to society and the communities?

Jane: I think the most straight forward answer to that would be research. We are research driven and research obsessive. We pride ourselves to have a huge lot of information about our customers what they want, what they want to see of. We do that through the club card information that we have, we do that for customer question times, we do that through regular survey and so on. All of that influences the work that we're doing on an everyday basis, the goods and services that we provide to customers. But obviously we also engage regularly with other stakeholders, with the government, that's through consultation and mostly responding to consultancies request from the government. Also by talking regularly throughout the year to our investors, to NGO's and to other groups, trade union and so on, who are likely to talk to us. There are specific point in times throughout the year when we do specific stakeholder feedback sessions to sufficiently gather that feedback but it's done throughout the year for stakeholder engagement.

Interviewer: All right, thank you very much, Jane. I'm very much grateful for the time that you're taken to share some thoughts or ideas of the FR.01.0's CSR with me. Would it be possible if in the future I'll need clarification to be able to contact you via by email or telephone again?

Jane: Yes, yes Email will definitely be the best.

Interviewer: Should I be using some of the information to publish academic data? Would you require me to...

Jane: I'd just be grateful it's something that's going to be in the public domain obviously and you're going to quote me directly or anything, I'd be grateful if I can have a look at it.

Interviewer: I was just about to ask that, brilliant. Okay Jane, thank you very much again for your time.

Jane: Thank you. Interviewer. Good luck! Bye!

16:30 End of the Audio

File: HL01

Interview:

Debbie

Length:00:37:06

Word Count: 5596

[00:00:00]

Debbie: Debbie speaking.

Interviewer: Debbie Afternoon.

Debbie: Hello. How are
you?

Interviewer: I' m fine. I hope now is a good time we can have a conversation?

Debbie: Yes. It's perfect. Sorry I didn't pick up earlier, I was in the
middle of another call.

Interviewer: Oh no, sure. That's perfectly ok. When I received your email, I was in another
meeting so I couldn't call you back immediately.

Debbie: No worries. So how
can I help?

Interviewer: Alright. Debbie, just coming from the conversation with Luke a few weeks
back. I just had some issues that came up during the conversation and some
items to clarify with you and just maybe a hand on a little bit on an idea I
didn't get too well from the conversation between Luke and myself.

Debbie: Ok. Just remind me. Are you doing an assignment at the moment?

Interviewer: Yes. I'm doing a PhD with the University of Leeds and my PhD looks at how
corporations understand their responsibilities within society .

Debbie:
Perfect.

Interviewer: Alright. Debbie, going back through your CSR report, the last one I had was 2010, September 2010. You spoke a little bit about priorities for action. Can you take me through how you developed that model?

Debbie: Ok. You're probably referring here to the text which the company's - a box, like a 9 box chart...

Interviewer: The 4 box chart.

Debbie: Where it has sort of items that are in the red and ones that we kind of will pay more attention to. I don't have it in front of me I'm afraid.

Interviewer: No, sure, that's fine. The one about CSR and creating new values.

Debbie: Oh. It's that box. Right. Ok. Cool. So your question is how we identify issues?

Interviewer: Yes. How do you go about developing the models, identifying issues more or less.

Debbie: Well we work very very collaboratively. I'm sure I will repeat here some of what Luke covered but collaboration is a really key theme to our approach. That for us means listening and we're very up for listening and co-creating the future of hotels and that's with a number of different audiences. In terms of how we identify issues, one of the groups of people we collaborate with quite extensively are academics and we work with the brightest and the best. We have established relationships and partnerships with Cornell University, Harvard University and we have a partnership with Oxford University around bio-diversity. Really, the role there – to give you a practical example – Luke spends quite a lot of time at Cornell and Harvard. He recently went to a session at Harvard with Michael Porter and that's one of the areas where he'll go there and the kind of latest thinking, he'll come back with that and we think about how that applies to our business. There's obviously other people and his peers at these meetings as well who sit and discuss issues which are facing us now or potentially in the future - so that's Harvard.

[00:05:00]

Every year and we've done it for the last 3 years; we actually review our corporate responsibility report with a group of students at Harvard at the Kennedy School which is really cool. Last time we went was in Boston in February and as a team, we went and we had a working dinner with a group of students where they are all set the task to read our report.

Interviewer: Right.

Ok.

Debbie: So they read our report and then they have an opportunity at the dinner to ask us questions or challenge and say well it doesn't seem like you're doing enough about this issue or I was really pleased to see you're doing this much about this other issue – just have a discussion - obviously they're students in corporate responsibility as well so it's a really useful process both for us and for them, I think both sides get a lot out of it.

Interviewer:

Right.

Debbie: Luke also works with Cornell University. He sits on their sustainability round table – I think that's what it's called.

Interviewer: Ok. Yes.

Debbie: Then we have - it's very kind of like the strategist – I don't know if you call them specialists – but those strategic partners with academics and experts. That's where I kind of put them. We also have another really key tool in our collaboration approach is the innovation hotel. Have you seen that before?

Interviewer: No. I haven't seen that before.

Debbie: Ok. Well you can have a look at that. If you just Google "HL-01 Innovation Hotel". It's a really cool website and we just launched a new version last week or the week before. How the Innovation Hotel works is like an online ideas factory. Anybody can go in and look at it. It's on the worldwide web. You can tour a hotel.

You can go into the reception area, into a bedroom, the bathroom, into a back office. We're doing two things. We're sharing ideas about sustainable features in hotels and we're also sharing examples of how we're implementing them.

Interviewer: I think I have seen that but I hadn't made a record of the name of that.

Debbie: Ah, ok. Its really cool because what we do with the Innovation Hotel - the site's been out there for I think about 4 years - so we allow users to actually rate ideas and leave their comments. So over the last 4 years that the Innovation Hotel has been out there we collect comments from users and we see for example, low flow shower head. We have that as an idea in the Innovation Hotel; we then put it out there as an idea and we actually get feedback on what guests and anyone else thinks of that idea. Then we can take that feedback and we actually take that into consideration when we give hotels list of recommendations in Green Engage.

Interviewer: Right ok.

Debbie: Are you aware of Green Engage?

Interviewer: Yes. I'm aware of Green Engage. I have got a question about Green Engage but just closer to the end.

Debbie: Ok. Cool. So that's how it works really. So it's an area where people can share ideas, tell us what they think and we can feed that back into our strategy. Also it's an opportunity to raise any other issues, you know you might have people in Australia talking about ideas around water saying it's all about this or that - it's always for us having a dialogue. We're very up for that and I think it's important to be very authentic as well. It's a world where you can't just control what everybody thinks for says. You are exposed. You've got Facebook and Twitter and bloggers, so we actually are putting ourselves out there and making us open to everybody so that they can engage in the conversation with us.

Interviewer: Certainly. Going back to your engagement with different groups of stakeholders. Focusing a bit on the academics side of it. You spoke about partnership with Harvard and particular Michael Porter. Is your model influenced by Michael Porter because I'm seeing a lot of Porter's terminology coming out of your report? That concept value creation is a Porter sort of Kramer sort of terminology coin back in 2006 – I think – they revised it this year. Do they influence some of the conversations that you have and the terminology that you use in your report?

Debbie: Yes. I think when we go and the other teams get involved with this - we had a group of the academics in the Kennedy School give us like a lunch time seminar and a lot of the conversation was again about shared values. It definitely does Influence. I couldn't say – this is a question you will have to refer to Luke. In our team and our team structure,

[00:010:00]

Luke is really the visionary in our team. He sets the strategy and obviously I joined the team and he's been there already 2 years so he has in his mind that strategy already so you'll have to check with him and see what his Influences were when he sort of nailed down that strategy. I know that we as a team – of course – someone like Michael Porter and the experts at Harvard and Cornell – we always want to have conversations with them. You can't as an organisation be arrogant – there's always more to learn in this space. That's really important. Corporate responsibility, sustainability, community aspects, it's never static and I think back to my three years in a corporate responsibility team there's nuances agendas, different parts of the world, emphasise different pieces. You've always got to be really engaged in the conversation and the debate. It changes all the time. It's very fast moving as I am sure you are aware.

Interviewer: A lot of your role is about engaging with stakeholders and we've mentioned some of the groups you've engaged with. How do you identify some of your stakeholders? Give me some examples of how you engage with the other group of stakeholders apart from academics maybe your shareholders –

what your shareholders would want. I mean that maybe at a board level but how do you engage with other group of stakeholders apart from the Innovation Hotel. How do you first identify the various groups of stakeholders and how do you set about creating a dialogue with the various groups?

Debbie: Well some of our tools out there things like Innovation Hotel, and CR report, they help us to identify the stakeholders because from those websites we actually get statistics. We don't get details of statistics, we don't know that Joan on number 63 on this road is looking at this report but we can see the groups that are looking at the website and we can see how many people are thinking through from industry point or I think from CR point. I think at one point, we had a group coming through from like a Chinese Business school.

Interviewer:

Yes.

Debbie: That's pretty useful information. I've been really being very honest with you. Identifying who our broad stakeholders are is kind of ongoing work and we want to find out more who those stakeholders are which is why we are looking at things like creating a Facebook channel so we can start to capture who our community is. So that's sort of the ones we don't know. Of course, there's groups of stakeholders and we've done the exercise in our team to define and map our stakeholders and there's groups that we know there. Investors are very important. How do we find out how they're thinking – well, a lot of the time it's working and leveraging our internal team. We have an Investor Relations team at HL-01 and they give us a really good sphere. They will come to us and say love had these five letters from these different investment groups all asking you to complete the carbon disclosure project. They see information coming through and we have a really good relationship with them so they know what to flag to us. They will also let us know about events. Events for the Investment community where they're talking about sustainability. So we are working with them and we are engaged in things like the annual report process and the AGM-the Annual General Meeting. We work closely with those teams to make

sure we provide information to our shareholders and then they route through any feedback that comes back as well. That's on shareholders. We also have corporate clients, very very big stakeholders. One of my roles is to be the link person with our global sales team. It's about having a really close relationship. I have a champion in global sales who will come to me and give me an assessment of the top ten client accounts and how they're thinking about corporate responsibility. We have a RFP process which is like our tender process when we work with corporate clients. I did an exercise last year where I sat down and asked the sales team to send me as many examples of RFP/tender documents as possible of clients so they all sent them into me. I sat and mapped all the types of questions they were asking us on corporate responsibility to try and see the common themes the clients were interested in and that was a really useful exercise. We've created from our team like a model database of answers so we can manage the corporate clients because we know it's really important and it can be a deciding factor in winning business with them.

Interviewer: Ok.

[00:15:00]

Debbie: Another key stakeholder group of course is our colleagues and employees at HL-01. How we understand kind of their level of awareness and understanding and what they think about our approach. We now have questions in our staff survey.

Interviewer: Right.

Yes.

Debbie: We're very lucky actually we have a great HR team. They have a very high response rate on survey. I think off the top of my head it's about 85% so people really do fill it in and take it seriously. So we ask questions about have you read our CSR report, how do you feel about how HL-'01 is responding to community and the environment. It's actually a really great way of what those internal stakeholders are thinking.

Interviewer: Right. Ok. You mentioned about mapping the stakeholder issues. Do you align some of the issues that arose from dialogue with stakeholders to various KPIs within the company? So you look at how maybe the internal distribution department to your restaurants, say they had a key issue in CSR, maybe having a greener cars or maybe just a more efficient way of transporting food rather than having it in packages. Do you look at the potential impact on the profit or in terms of economic impact or financial impact and determine which issues you should go with are or do you consider all the issues and say ok these are what's important to the culture of HL-01 or do you look at them in terms of profit/economics impact.

Debbie: I think when we look at it always takes a number of considerations into account. In our CR report, there's a chart – think it's in the collaboration section under partners – there's a chart where we've prioritised issues. You will see in the chart report, you see the output – you see the issues that we've put in the box that's red which means that we need to manage it more closely or ones that are less important for us as a business so you'll see the output for that in the CR report. Of course, we have a process to get there and that process involves – it's definitely not just profit – of course, profit is a driver. There's a wonderful win win, for examples reducing our impact on the environment – that is always going to be a key issue because we know that our hotels spend half a million US dollars per year – each hotel on average on energy. That's a big big cost issue. It's a big issue for us because we can help our hotels to run more efficiently and reduce our carbon footprint. It's just a no brainer that we would do that. Another priority area is creating local economic opportunities and the investment we put in like the HL-01 Academy. So we developed the HL-01 Academy which is like a training school because it strengthens the local community, it offers jobs to the local community where we have hotels and it means we have great staff working in our hotels and the guests are happy. So you'll always see we're very strategic with the things we take on. I mean there's nothing wrong with giving money to charity but we don't just give money to charity without thinking about it. We'd rather create something

sustainable and actually makes sense to our business. Always goes win win.

Interviewer: Tell me more about the HL-01 Academy. How does that link with your strategic foresight or your strategic vision at HL-01.

Debbie: The HL-01 Academy started in China. We obviously have a lot of hotels there and a very big pipeline in that part of the world. So we were opening all these hotels and of course we need people to work in these hotels. So we set up the HL-01 Academy and these are public private partnerships. In China it's working with government agencies, working with schools. HL-01 actually provide hospitality training and we work with schools. Those students come and do work experience in our hotels and then obviously – not always but sometimes – then they are recruited to work permanently in our hotels. So it's really great because it means when we put a hotel in a community, we're actually creating jobs in that community.

Interviewer: Do you only do the HL-01 Academy in the areas where HL-01 operate?

[00:20:]

Debbie: Yes. Obviously we operate in over a 100 countries and territories. We have an amazing opportunity. We focused on China because there was a big drive around jobs in China but we now have an academy just round the corner from our office. We really want to lead by example so we just launched that recently. We had students come into our headquarters, into local hotels and to our office. We're looking at opening one up near the Olympic ground as well because there's all those kind of sustainability goals around the legacy that's East End of London so that's pretty cool. There's also versions of the academies starting up in America and Australia so it's really great opportunity.

Interviewer: You said that the academy was something that is a massive drive in countries like China and Indonesia.

Debbie: Sorry, not Indonesia.

Interviewer: Sorry, I had it wrong. You said it started in China.

Debbie: Yes. It's started in China. Yes.

Interviewer: Right. So just given this Chinese example, is this something you had to do in order to gain legitimacy to operate or is this something that after a while you thought there was a need for it to happen based on future planning because if you didn't develop that talent of having the right staff to manage your hotel, the right staff to be employed in your hotel then you'd have a gap in the next few years or was it something that was imperative by the authority to have that sort of arrangement that sort of partnership operating in order to have a licence more or less to operate?

Debbie: I wouldn't know about anything like that. That would need to be a conversation with HR. What I do know is that it's something that we choose to do. As a company, and Luke may have covered this with you, we don't operate under that guise of we have to do this because we've been told. It's always innovating, being on the front foot. We choose to set up HL-01 Academy in China because we needed staff; we have a big pipeline there, we're opening new hotels and new jobs and it's a great thing for the community and it's something that we want to do. It's good for our corporate responsibility strategy, it's good for our corporate reputation. Now a lot of these things are no brainers. It's good for everyone which is why we want to do them. To drive home a bit more about how we kind of choose to do things and get on the front foot. Another example I could use is in terms of the environment and reducing our carbon footprint. We put Green Engage in place 2/3 year ago because we wanted all our hotels to start reducing their energy use, save money, reduce their impact on the environment. So we put that in place, we didn't really invest a lot in driving that and this year that's really helped with the carbon reduction commitment in the UK. While some companies have had to rush to put something in place for the CRC because you have to be able to show government how much carbon you're using. That's not a position we've been in. We have a programme and we can use it because we were really on the front foot and that's all the way we want our

approach to be. So not reacting but being proactive and taking control. All things become the norm and not ticking boxes X and Y that's not our frame at all.

Interviewer: Right. You've confirmed the last point that I wanted to get confirmed. So the other one would be you're quite confident that lots of the drivers towards being more socially responsible is a corporate push based on the vision of HL-01 rather than external pressures being forced on HL-01 to respond in a particular way?

Debbie: Oh absolutely. I mean for HL-01 corporate responsibility is really embedded into our core business strategy as a value add item and I think we have things like a corporate responsibility committee at board level. We have such high engagement. We're not doing the minimum. It's not a company where there's an external pressure, you have to do something so let's do the minimum and make sure that we've covered all the bases. That's not the phrase at all. It's actually seen as something which adds a lot of value to the business something that we want to do, something to invest in. Even if you look at our team, we're a team that has grown considerably in last 2 years at a time when there's been a recession. The business has decided to invest in this because it's important, it's the right thing to do and it makes absolute business sense.

Interviewer: Slightly weird question none the less it's an important one. Do you use the word integral quite a lot in your CSR discussions?

[00:25:00]

Debbie: Do we use the word integral?

Interviewer: Yes.

Debbie: I guess we say we're integrated a lot, I don't know if integral is a term that we use a lot. We kind of tend to say we're part of the way we do business and CR is part of DNA so I think the sentiment is the same.

Interviewer: No, it's just totally a word that Mark – CSR broad member has used quite a bit

in my discussion with him and it's word that Luke has used quite a bit.[chuckle]

Debbie: Yes. I've been at HL-01 nearly 3 years. It just always feels like that CR is interwoven, it's really part of the DNA of HL-01 and it's really part of way we do business. That's the same isn't it? I use integral. I just express it differently.[chuckle]

Interviewer: [chuckle] No that's fine, that's fine. It's just me trying to make all the links as a quality researcher. Ok. Penultimate question. Tell me a bit more about Green Engage. I've read quite a bit. Give me your personal views on Green Engage.

Debbie: Green Engage. Ok. I worked on Green Engage actually for a couple of years; I know oversee the stakeholder piece so I've been pretty close to the project. I think Green Engage is a very intelligent way to reduce our environmental impact and I think it's absolutely the right approach because we have taken a system wide approach to doing that. What Green Engage does is it really allows us to use our scale for good. Everybody knows there's loads and loads of environmental systems out there that they can buy, that you can join and there's Green Engage and Earth Check – lots and lots of different ones. What we decided was that well actually, we know our business well; we can develop something that's bespoke for our business and tailored for our hotel and if we get everybody rallied around the same approach and it's that one approach we land on then together we can make a really big difference. Personally, I think that's absolutely the right way to do it. So instead of having 50 different sets of data because everybody is going off doing their own system,, there, we have over a thousand hotels on one system. That means we're going to have the most amazing benchmark data. We actually know as an organisation where we're at. So when we come out with a target and we say we're trying to reduce our energy footprint by this much, we actually know what we're measuring it against and I think that's really important to have a really solid dataset. A lot of people, I know some of our competitors will come out with targets but they don't tell you how they're measuring that or how they'll get there. So yes, for me, I think it's great that our team has

Green Engage and it does many things so it means like this year we could respond to CRC (our UK Hotels), it means that when a corporate client – you know – when IMB or Nokia ask what are you doing? We can say this is what we are investing in it and we mean business. And the other thing that's not so obvious is that it's built this amazing community of green people at HL-01. We have a thousand hotels in it – a thousand green team involved – because we say the first recommendation is to assess the green team and what has emerged is that in my experience of working on the programme is the enthusiasm at hotel level. A lot of our general managers are very passionate about green and you start bringing them into this one place and they talk to our team and they say I'm doing Green Engage and I looked at this at my hotel and where can I find out more about that? So it's actually a great way of bringing everyone together and identifying that green community in our hotels across the world.

Interviewer: Alright. Final question Debbie.

Debbie: Yes.

Interviewer: How do you view the future of HL-01 hotels? What do you conceptualise as a future of a HL-01 hotel? I know you would of warned that there would be constant changes but where you're stood with the organisation, what do you see as the HL-01 hotel of the future?

Debbie: HL-01 Hotel of the future. That's a different question. This is just my personal view given how everybody communicates nowadays.

[00:30:00]

I can see the hotel of the future being more collaborative certainly. There's more choice now, everybody has more choice and we're more exposed to the business so I can see our guests having more say and more choice around the kind of stay they have. And definitely the future of our hotels is definitely always going to have the guest at the centre and that's really important. When we think about sustainable hotels, it's not going to be ultra-green that ticks every box, its going to be really smart intelligent hotel that gives the

consumer of tomorrow what they want which often sustainability is a factor and it actually enhances their stay. So there's no trade off. So I can see someone going into their room and there are core green features and it makes their stay more exciting for the guest. That's where I see the future. If I had to describe it in a few words, it would be a smart, intelligent and sustainable hotel.

Interviewer: Right.

Debbie: That's the sort of hotel that I want.*[chuckle]*

Interviewer: *[Laughing]* I think that's a really good way to end our interview. Thank you very much for your time Debbie

Debbie: You're welcome.

Interviewer: All the stuff you have said has been most helpful. When I juxtapose the idea that you've raised and the discussion that Luke has provided I'll be able to build a much better picture in terms of my research with HL-01.

Debbie: Cool. Well. I'd be really interested in seeing the results of your research.

Interviewer: Certainly. If I'm going to produce any papers this year I'll let you know and let you have a read. I do have plans to publish – I had a discussion this morning of publishing one case study on one particular company. Your company is just one in about 16 other companies that I'm looking at. I'm seriously thinking about looking at publishing something on ideas of CSR and have a hotel as the centre of the case study and others using supermarkets which is another group that I'm working with – it will depend on my case – study. I'll keep you posted.

Debbie: Yes. It sounds really interesting. Just for background. Your contact at HL-01 is Mark isn't it?

Interviewer: Yes. Mark is my contact at HL-01. He's been most helpful in helping me shape my PhD title. We had early discussions last year and earlier this year before I met Luke. He's been most instrumental in helping me shape the focus of my PhD.

Debbie: Oh, Yes, because Mark is on the CR Board Committee.

Interviewer: Yes.

Debbie: It's just so great. That's what I find about working at HL-01. The reason why I really like it is because you have teams at that level really care about what we're doing. It's so great to work within that. I know other People who do corporate responsibility in other companies and it's not always held with that same regard and it must be quite tough if you're sort of passionate about it.

Interviewer: what's your background Debbie?

Debbie: I actually came from Public sector.

Interviewer: So not marketing? *[Laughing]*

Debbie: *[Laughing]* No. No. why do I sound like a marketing person?

Interviewer: No. No. I put my hand up. My first degree was in marketing.

Debbie: No. I haven't come from the industry so it's quite a change of jobs for me when I came to HL-01. I studied Politics at university and then I went through a graduate programme in local government. I worked at various levels at local and regional. I'm really passionate about people, society and making society a better place. I love current affairs and what's now going on. All that stuff fits in really well in the corporate responsibility world. I don't have to think about being interested in what I do.

Interviewer: I've discussed that with Luke. Invited him next year in February to do – we have this Financial Times sponsor lecture where we have high profile industry specialist/industry executives coming in and having a chat and Mark is one of the past presenters on that programme. But the thought has been going between myself, my supervisors and organisers in if we can get a greater involvement from HL-01. Maybe you guys spend a day and have more interaction on MBA students on exactly what stakeholder management is.

[00:35:00]

They have a theoretical idea of how stakeholder management should be done, how you should get your stakeholders but it's always relevant when they have the practical experience – ok this is how we do it in a nut string and your

perspective from someone like yourself I say would be certainly valuable to this year. It's a dialogue process. We also have to do a little bit of teaching as well.

Debbie: Ok.

Interviewer: I'm trying to manage all those things and obviously to make sure that the impact you bring to the university is great but we need to set the infrastructure to enable that happen. Also to make sure that the MBA value that they get spending a few hours working or chatting with you is really insightful to their future and development not just a PR exercise.

Debbie: Yes. Sure. That's what we're conscious about when we go to Harvard. We don't want it to be a PR exercise. We went as a team to Harvard. We all came out going oh my god because the students there are so smart. They really gave great feedback to think about and they're very challenging and you just think – my god you are so clever and you are only 21! How do you manage it! Amazing! You generally get a lot out of it.

Interviewer: it's exactly the same sort of idea that we have here. It would be a total waste of your time to come and just do a lecture. I mean a lecture in the afternoon there's a lot of industry experts within the Leeds community and there's a very few selected illumine from Leeds. Also I need to ensure that the intake of MBA this year is of the caliber whereby they can be more innovative and creative and creative in their discussion and some of the ideology we want them to engage in.

Debbie: Sure. Yes.

Interviewer: I need to be certain of that first. I've already a sort of informal...

[00:37:06] End of the transcript.

