This research sets out to distinguish between the rhetoric on and practice of CSR. It does so by modelling activities deployed by business under the heading of ‘CSR’ in a structured way. This approach aims to give insight into the strategic approach and significance of CSR within the contemporary business enterprise. So far it has led to insight into actual strategic approaches deployed by organisations.

CSR is perceived from a strategic management perspective. It is defined as the process of redesigning and reconfiguring organisational activities and structures to adapt to societal expectations. It assumes that a fundamentally changing society pressures businesses to redefine their role and position and that this has strategic implications that impact the core of the organisation in the long term. CSR, therefore requires organisations to adopt a strategic approach. This research aims to explore the dimensions of how businesses deal with these issues. The questions guiding this research are:

1. If CSR is conceptualised, what theoretical view on organisations emerges?
2. Once conceptualised, how can the strategic significance of CSR be assessed?
3. Which strategic approaches can be distinguished and characterised?

In order to conceptualise CSR an organisation model is constructed. The model used is a generic organisation model consisting of five main elements: identity, transactivity, means, accountability and the value-proposition. The value-proposition is determined by the activities being deployed in the four organisational elements. The model is built on the assumption that CSR is a strategic management task related to the core-business and value-proposition of an organisation. The model further recognises that businesses nowadays operate in two distinguishable contexts; the business and societal context. These contexts place differing demands on businesses, which forces these to adapt the organisation-design and value-proposition accordingly. The result of these alterations is a configuration of activities in which CSR is embedded.

Often CSR is investigated using best practices. This research takes a different approach. The methodology aims at creating a structured overview of the CSR activities and practices employed by businesses in general. It does so by selecting at random stock-listed companies in a number of countries (Germany, The Netherlands, Great Britain, United States of America, Japan, China, India, Finland, France, Spain, Australia, Mexico and South Africa). Companies are selected without regarding their credentials or claims in the field of CSR.

Data on practices are qualitative, and collected via a content analysis of information published on corporate websites. The researchers are aware of the biased and self-referential nature of this information. However, in this research it has been decided to use these data for their abundance and accessibility. It is assumed that across sectors and countries they reflect to a certain extent the practices being deployed by business. The collected data are then analysed on the basis of the organisational model, using specific criteria. As a result, a fact-sheet for every organisation is created. These fact-sheets are the basis for classifying how organisations have structured their CSR activities. This results in a description and classification of the strategic approaches businesses deploy. It also creates the possibility to make trans-national and regional comparisons between clusters of companies.