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Nigel Roome and Jan Jonker

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Editor: Jeremy Moon

International Centre for Corporate Social Responsibility
Nottingham University Business School
Nottingham University
Jubilee Campus
Wollaton Road
Nottingham NG8 1BB
United Kingdom
Phone +44 (0)115 84 66976
Fax +44 (0)115 84 68074
Email ICCSR@nottingham.ac.uk
<http://www.nottingham.ac.uk/business/ICCSR>

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Nigel Roome and Jan Jonker

Abstract

This paper presents a research project that set out to identify, describe, analyse and compare a number of pioneering European companies with an established record of combining achievement in Corporate Social Responsibility [CSR] with business performance. The study of eight companies across Europe has led to fundamental as well as applied knowledge of approaches to CSR. It has also led to the development of a conceptual model and linked theory that sees the dynamics of a strategic approach to CSR in terms of a process of organizational innovation. This contribution provides a brief overview of the most important findings of this two-year research project.

Key-words

CSR, Business-Strategy, Concept and Practices, Organizational Change, Implementation

Authors

Prof. Dr. Nigel Roome holds the chair in Sustainable Enterprise and Transformation at Erasmus University, Rotterdam and is head of the Erasmus Centre for Studies in Sustainable Development and Management. He previously held academic positions in the UK and chairs in the Netherlands and Canada. Nigel is co-initiator of the project "Dutch corporate social responsibility and its European context". He acts as an academic supervisor in this project. **Dr. Jan Jonker** is an associate professor at the Nijmegen School of Management (NSM) of the Radboud University Nijmegen. He has run his own consultancy practice for over fifteen years. His research interest lies in management and corporate social responsibility in particular in relation to the development of business strategy. In 2003 he was given a three-year appointment as a Visiting Research Professor at the International Research Centre for Corporate Citizenship (ICCSR) at the Business School of Nottingham University (UK). He is among the founding members of the Dutch National Research Network on CSR, actively participates in this network as a researcher and is on the board.

Addresses for correspondence

Dr. Jan Jonker
Nijmegen School of Management, Radboud University Nijmegen
PO Box 9108, 6500 HK Nijmegen, The Netherlands
Email: janjonker@wxs.nl

[1] Introduction¹

Corporate social responsibility (CSR) is becoming a key issue for business. It involves companies consciously orienting their activities towards value creation in three dimensions – People (creation of well-being in and outside the organisation), Planet (achievement of ecological quality) and Profit (maximization of profit) – while at the same time maintaining a clear and communicative relationship with the diverse stakeholders on the basis of transparency and dialogue. How companies can properly respond to this endeavour, cannot be answered in a standardized way – with one approach, strategy or scenario. Learning to cope with CSR requires a process of discovery in which those involved jointly develop the content, organisational embedding and (collective) meaning (Jonker, Cramer and van der Heijden 2003). Companies need to define their own implementation process in accordance with their philosophy, strategy and business propositions formulated by the company itself, and at the same time stay abreast of the needs of the stakeholders. The various signals from the environment should be registered and assessed in view of their (potential) importance. This process of searching and developing meaning vis-à-vis CSR forms a central issue of this paper. The starting point is that CSR can only be anchored in the organisation if those involved can develop a meaningful concept of CSR in their own organisation. In recent years various companies have started the process of implementing CSR. Examples are taken from a group of 18 companies, that participated in the programme ‘From financial to sustainable profit’ of the Dutch National Initiative for Sustainable Development (NIDO). NIDO is an independent Dutch foundation that promotes sustainable development in society. Based on the experience of these 18 companies it was possible to learn how companies should deal with a variety of issues concerning CSR in interaction with their environment. Because these 18 companies have generated interesting case material, they lay the empirical basis of the analysis presented here.

¹ This Research Paper has been presented at the CSR Research Conference (October 22 and 23, 2004) hosted by the International Centre for Corporate Social Responsibility (ICCSR), Nottingham University Business School (UK) in the stream entitled “Balancing Preaching and Practice: Interdisciplinary perspectives on process, progress and practice of implementing Corporate Social Responsibility”

The key questions addressed in this paper are:

- How does the search process of giving meaning to CSR at company level gradually evolve and which factors play a role in this process?
- Can specific patterns be identified that characterise the ways in which companies deal with the process of implementing CSR?
- Can these patterns be clustered in such a way that general rules can be derived, which are transferable to other companies?

After explaining the theoretical approach and methodology used, we will provide a general analysis of how the 18 companies under study have started the search process for CSR. Next, we will focus on three companies that have already proceeded further down the road to CSR. These detailed descriptions will furnish more information about the ways in which companies deal with the process of implementing CSR. This in turn leads to considering a theoretical expansion of the initially adapted theoretical framework based on Weick (1979; 1995). The research findings show that the theoretical perspectives chosen do not offer the possibility to fully explore the process under study. Gradually it becomes apparent that sense making in itself needs to be linked to the values and thus to the identity of the organisation in order to be fully understood. Finally, we investigate whether any generic patterns can be distinguished in the samples under study in order to establish general rules on how to handle the process of implementing CSR in practice.

[2] Theoretical approach

The implementation of CSR can be seen as a process of change in which people within an organisation take action to search for the meaning of the concept. The theoretical perspective chosen here considers organisations as open and dynamic systems. For its continuity it is essential for a company to be receptive to signals from society and to be able to properly manage the interfaces with the environment. Organisations are seen as social constructions. In the (daily) process of jointly (re)constructing reality by people from inside and outside the organisation, language

as well as actions play a prominent role. The view people have of reality is not fixed but is reconstructed daily on the basis of fundamental assumptions. At the same time there are also areas where views on reality conflict with each other (Shotter, 1993). This research is based on the assumption that action is needed to rebalance this discrepancy. Actions are decided on the basis of the actors' classifications of the situation they are in and are anchored in their own (organisational and individual) identity. This emphasizes the central role of values, according to rules and an underlying socialization processes. The process of developing meaning with respect to CSR could thus be described as an area of confusion that makes it necessary for the actors involved to reconsider the configuration of values and start a new socialization process. Therefore, this paper describes organisations as an ongoing balancing act between change and stability. The implementation of CSR is presented as an emerging sense making process developed over a period of time, shaped by a series of (non)intentional choices and actions by various actors and influenced by a changing set of conditioning and intervening factors.

The theoretical underpinning of the concept of sense making is based here on the studies about sense making by Weick (1979; 1995) and studies that (partly) build on this work (Thomas, Clark et al. 1993; Drazin, Glynn et al. 1999; Craig-Lees 2001; Moss 2001; Weerd 2001; Calton and Payne 2003). In 1995 Weick wrote the landmark book 'Sense making in Organisations'. He states: "... sense making is about such things as placement of items into a framework, comprehending, redressing surprise, constructing meaning, interacting in pursuit of mutual understanding, and patterning" (Weick, 1995). In particular his "placement of items in a framework" and "constructing meaning" are relevant here. Corporate social responsibility (CSR) offers first and foremost a situation that is new for most people who become involved. If people are confronted with an unexplored phenomenon they try to relate their current experiences to comparable situations in the past, in order to make sense of what happens. For many companies the implementation of CSR is a change process that is difficult to relate to earlier activities and therefore they look for other ways to deal with it. They try to make sense of CSR by creating their own frame of reference in which people can construct meaning. "To talk about sense making is to talk about reality as an ongoing accomplishment that takes form when people

make retrospective sense of the situations in which they find themselves and their creations. There is a strong reflexive quality to this process. People make sense of things by seeing a world on which they already imposed what they believe. People discover their own inventions ..." (Weick, 1995). Thus, sense-making is an interpretative process that is necessary "... for organisational members to understand and to share understandings about such features of the organisation as what it is about, what it does well and poorly, what the problems it faces are and how it should resolve them" (Feldam (1989:19) quoted in Weick (1995). Adopting a story-telling manner of theory-building Weick shifted the attention from the structure to the process and from the academic world to practice (Czarniawska 2003). According to Weick the creation of meaning plays an important role in the shaping of change processes in organisations: "In real-world practice, problems do not present themselves to the practitioners as givens. They must be constructed from the materials of problematic situations that are puzzling, troubling and uncertain. In order to convert a problematic situation into a problem, a practitioner must do a certain kind of work. He must make sense of an uncertain situation that initially makes no sense" (Weick 1995).

Weick distinguishes four manners in which meaning is created, viz, by:

1. arguing (convincing each other through arguments);
2. expecting (interaction between people on the basis of self-fulfilling prophecies)
3. committing (carrying out activities aimed at creating involvement)
4. manipulating (carrying out activities aimed at changing the situation in and outside the company to correspond with own insights/wishes)

"Sense making occurs when people cannot cope with reality on the basis of existing routines and schemes and cannot construct reality in a meaningful way any more. This happens among others in the case of a high information load, complexity and turbulence. Then new meaning should be created." (Weerd 2001) Such a situation occurs when the concept of CSR is introduced in a company. Employees and other stakeholders do not really know how to deal with the notion of CSR. They can become uncertain about the role and consequences of CSR because they know too

little about it (uncertainty) or they can get confused by an overload of information about CSR (ambiguity): “If the sensible in times of uncertainty, ambiguity, and surprise is seldom sensible, then practices and maxims that begin to correct this imbalance should be welcome and have an impact” (Weick 1995).

The mental process that is of importance in the case of CSR is directed at the creation of a common, context bound view on the values and starting-points of CSR. People create a collective frame of reference by sharing meaning with each other. The sharing of meaning takes place through acting: “Sense making is grounded in both individual and social activity”. “Shared meaning is difficult to attain. (...) Although people do not share meaning, they do share experience. This shared experience may be made sensible in retrospect by equivalent meanings, but seldom by similar meanings.” (Weick 1995) Meaning (a shared framework) arises through social interaction aimed at providing support. “People are “meaning-finders”; they can make sense of the most chaotic events very quickly. Our equilibrium depends on such skills: We keep the world consistent and predictable by cognitively organizing and interpreting it” (Miles and Huberman 1984).

[3] Research method

This paper is based on a research project called ‘Balancing between Thinking and Acting’.² A group of 18 Dutch companies is involved in this project all of which have been pursuing CSR for several years. The companies are: Holding AVR (waste management company), PAP Egg Group, Coca-Cola Enterprises Netherlands, DSM (chemical company), Dumeco (food concern specialising in meat), Interface (carpet manufacturer), KLM (airline company), Nuon (multi-utility company distributing water and energy), Ordina (ICT company), Ouwehands Zoo, Peeze Coffee still, Perfetti Van Melle (confectionery company), Pinkroccade (ICT company), Rabobank, Sodexo

² The research project is carried out within the framework of the Dutch National Research Programme on Corporate Social Responsibility (CSR), financed by the Ministry of Economic Affairs (The Netherlands). The National Programme consists of a coordinated set of research projects on CSR executed by a group of researchers from 7 Dutch Universities in close cooperation with businesses. The programme runs from January 2003 until December 2004. We are grateful for the important support of the Ministry of Economic Affairs.

(catering company), StoraEnso Fine Paper Berghuizer Mill, Uniqema (oil and chemical company) and Ytong (company specialising in autoclaved aerated concrete). They were all involved in the NIDO programme 'From financial to sustainable profit'. The representatives of the companies who actively participated in the NIDO programme, were usually the change agents for CSR in their organisation and therefore had an important role to play. During the execution of this programme the company representatives attended monthly meetings to discuss the operationalisation of CSR in their organisation and exchange views with external stakeholders. In addition every company representative carried out a project within his or her own organisation. The objective of this project was to start and support transformation processes within the company aimed at finding a proper balance between Profit, Planet and People). Additional objectives of this particular NIDO programme were the development of knowledge about CSR and the anchoring of CSR in Dutch society (Cramer 2002; 2003)

The research method applied here, makes use of experience gathered during the NIDO programme. A feeling of trust already existed among the 18 companies, established through the intensive cooperation with one of the members of the research team (Cramer) who was also the manager of the NIDO programme. Therefore the companies were willing to be interviewed and to provide extensive information – including confidential data. Moreover, the cooperation with these companies had already produced a lot of data about the structure, culture and history of the individual organisations and the manner in which CSR had originally been received. In addition, every company had carried out a zero-assessment concerning the then current status of CSR, using a Sustainability Score Card. This also provided information for the research.

Research Design

The research presented here is designed according to a qualitative methodology. The 18 company cases were studied using a social-constructivist approach: people construct their world (every day) on the basis of social-symbolic (inter)actions. Social-constructivism is used here as a (paradigmatic) *world view* and in direct line thereof as a methodology. With this methodological perspective in mind a phased

research approach was chosen. The first phase consisted of a systematic historical content analysis of the data from the NIDO programme, yearly reports and policy documents from the 18 companies that took part in the research. The second phase comprised a first round of semi-structured interviews with all 18 participants of the

NIDO programme. These people were usually the change agents who were responsible for getting CSR off the ground at their particular company. The objective of this first round of interviews was to construct the process of implementation of CSR in their organisation and understand why they gave sense to CSR in a particular way. Before the interview took place, a content analysis was made of their five previous annual reports in combination with a study of the data already acquired during the NIDO programme. To guide the interview a protocol was made. This protocol focused on the evolution of CSR in the relevant organisation and covered five key issues: the use of language, the themes addressed, the systems put in place, the activities carried out and the change drivers. Moreover, it was established why the companies had chosen to participate in the NIDO programme.

After analysing the results of this first round of interviews, three companies were selected for a more detailed study. These companies were selected because they were the most advanced in the process of implementing CSR. A group session with four to five representatives who had played a key role in the implementation process within each of the three companies was used to reconstruct the process adopted to implement CSR. During each session the group jointly reconstructed the way in which the meaning of CSR had evolved, the crucial actions that were taken and the factors that had influenced the implementation process. The group sessions were set up according to a protocol, which included a number of issues. First, the participants were asked to discuss their current meaning of CSR and their interpretation at the start of the process about four to five years ago. The meanings formulated by the individual group members were compared with one another during the session. This conversation provided valuable information about the degree to which a shared meaning had gradually emerged and why. Second, the process of sense making within the three companies was jointly reconstructed by the group. Every important step in the process was discussed in terms of objectives, activities, actors involved,

effect and determining factors. The results were interpreted during the session using Weick's four ways of creating meaning: arguing, expecting, committing and manipulating. Moreover, it was analysed how a growing number of people within the organisation got involved in CSR. The central question was whether a shift occurs in the process from relative autonomy to relative interdependence. Weick suggests

“when we view organisations as entities that move continuously between inter-subjectivity and generic subjectivity, there seems to be a common core that enables us to represent the settings in which organisational sense making occurs” (Weick 1995). The data gathered both during the interviews with all 18 companies and the three group sessions form the empirical basis of the analysis made here.

[4] General picture of the process of sense making

The first round of interviews was held with the 18 company representatives that usually acted as change agents within their organisation. They started the process as sensemakers expounding on their own vision, using different means such as language and small activities in order to connect meaning with action. Their task was not easy, for as Craig-Lees (2001) points out, “the sensemaker is in an ongoing puzzle, undergoing continual redefinition.” In response to the question as to why they had chosen to participate in the NIDO programme, the companies stressed their desire to learn more about CSR. The interest in CSR already existed at the start of the NIDO programme in 2000, but they used the programme to get a better picture of the content and background of CSR. The change agents stated for instance, “The NIDO programme was particularly helpful in terms of the conceptual framework.” Another comment was, “I have used the programme to achieve a broader context: the structure, the skeleton and the instruments of CSR”. And also, “I was able to examine all aspects of CSR and discovered the tools in a proper order.” Their original uncertainty about the content of CSR could be traced back to a lack of information about the subject. They shared experience with the other participating companies to shape their own picture of CSR: “Everybody posed in essence the same questions, but the manner in which one dealt with the issue, diverged. In this way you could scan your own problems and find solutions.”

Activities such as the conversations among the company representatives and the common application of the sustainability score card for a zero-assessment helped the change agents to attain more insight into the general meaning of CSR.

With this information at hand they felt comfortable enough to translate the general concept of CSR into language which was understood by their own organisation.

According to Weick's theory there are two main reasons that make sense making necessary: uncertainty and ambiguity. The change agents involved in the NIDO programme were searching for the meaning of CSR primarily because of their uncertainty. But when they started to translate the general concept into the context of their own organisation, confusion arose about the diversity of expectations and possibilities of how to find a proper balance between People, Planet and Profit. At this stage ambiguity became an important reason for sense making, too. As one of the change agents stated: "It turns out to be difficult to translate a case example to other departments in the organisation."

Our analysis shows that the CSR approach adopted by the various companies varies tremendously. Nevertheless a general pattern can be recognized in the general process of sense making. The mental implementation process of CSR starts with a diffuse sensitivity for CSR. There is increased awareness of the importance of CSR for the organisation. A particular reason or set of reasons forms a starting point for companies to take up the issue in their own specific manner. As a respondent explained during the interview, "We have a central place in society through our product and therefore many parties want to get involved. A lot of emotion concerning the image of our product has to do with the visible position we have in society." The main result is that CSR has been placed on the internal business agenda. One or a few individuals try to operationalise their ideas about CSR for the organisation on the basis of concrete actions. In this way they confirm Weick's link between beliefs and action.

From the research it can be derived that when a company seriously starts to take up the issue of CSR, one or more change agents are often appointed internally to

coordinate the activities. The change agent functions as an initiator and catalyst. He starts with all kinds of small projects and communicates the CSR concept in different ways. Together these actions lead to the development of an iterative process of value creation whereby gradually more consensus is constructed around the still rather diffuse notion of CSR.

The change agent can be regarded as a broker who continuously translates the general concept of CSR into language that fits the organisation and/or more specific departments within the company. As one of the change agents stated, "I try to explain the concept in such a way that everybody can comprehend its meaning in his particular situation." During this process the change agents tend to become more and more aware of the need to increase the support for CSR in their organisation. How this internal support can be created, requires reflection on the part of the change agent as to his role and the role of others. During this process of collectivisation a shift takes place from a variety of individual or intra-subjective interpretations of CSR to inter-subjective ones (shared by an inner circle of people).

In a few of the 18 companies studied this shift was already visible. The next step - a generic-subjective interpretation, which is shared by all people in the organisation implicitly or explicitly -, had not yet been achieved by any of the companies involved.

The companies involved in the NIDO programme were all still creating support for CSR in their organisation. They seek to do this by building up support for their conceptualisation of CSR. In one of the companies this was achieved as follows: "Via interviews within our company we tried to understand how people in the organisation felt about the issue of CSR and which criteria were important for societal involvement we wanted to formulate (...) This broadened our awareness. Within the group and the subgroups a learning process took place. We learned from each other's views on sustainability (...). We started off from a theoretical perspective. Our conversations with each other helped us to approach the issue much more pragmatically and to establish together the relevant frameworks."

Another change agent added to this: "We look for a reason to do something: what is our interest? What do we do, why and what suits us?"

To increase support the change agents develop concrete, tangible activities. One company for instance has set up cooperation with schools and made a simple brochure for this purpose. The following citation reveals that this approach has been effective: "Then you see that the concept begins to live. Previously one was quite

sceptical, but through such a brochure it starts to become visible." Two other companies have set up an energy mirror in the main entrance hall of their company, to show employees and visitors the energy consumption over the last months and to create environmental awareness. In his theory Weick expresses this development of awareness as follows: "If people want to share meaning, then they need to talk about their shared experience in close proximity to its occurrence and hammer out a common way to encode it and talk about it. (...) People construct shared meaning for a shared experience." (Weick 1995). The companies put different emphases on their CSR activities. Some of them concentrate for instance on environment-related issues: "We use soya ink, non-chlorinated paper, regular cups, etc. We try to generate as little environmental damage as possible. That is a way of thinking". A company may also choose to focus on societal issues:" We have analysed several times whether we wanted to involve environmental issues in our CSR activities, but decided the subject would be too delicate. It would take too much energy to change the mindset in this area (...) we focus primarily on people; we are a service provider. Therefore we deal here with people. We want to offer our personnel education and motivation through external societal programmes."

So how did the 18 companies studied give meaning to CSR in the course of the process? The analysis of the annual reports of the companies shows a clear shift in the manner in which CSR is addressed as an issue. Over the course of the last five years practically all of the companies have begun to focus more prominently on CSR. This shift is also visible in the language used. Examples from three of the companies underline the changing use of language:

Company 1: Environmental management plan - environmental-benchmark - sustainability - social, ecological and economic targets;

Company 2: Customer-orientation - invest in people - transparent organisation - corporate social responsibility;

Company 3: Chain management - corporate governance - corporate social responsibility - continuous dialogue with stakeholders.

From the research it can be derived that every company develops its own meaning (or configuration of meanings) of CSR as a result of confrontations with situations relevant to CSR seen from the perspective of the company's specific capabilities and means. The objective that the change agents pursue in implementing CSR is clearly expressed in the following two statements. Change agent x: "All personnel should become ambassadors for the company vis-à-vis society at large. How people feel about the company and communicate the view is crucial for the company." Change agent y: "One does not strive for a situation in which all 500 employees communicate CSR in an integral way, but rather for a situation in which employees express pride in their company when they are outside the company, for instance at birthday parties. (...) The ideal is that people don't do something because the boss demands it, but because they have internalised CSR." Although the change agents generally strive for the same goal, they differ in the manner in which they look at CSR in their company.

[5] In depth analysis

Three companies were selected for more detailed analysis of the process of implementing CSR. These companies were relatively far advanced in this process, and therefore of interest to the study. All companies represent the Dutch branch of a multinational. Company A is a producer of a food product. Company B and C are producers of a non-food product. Together with the participants of the group sessions, historical reconstructions could be made of the evolution of CSR in their organisation. Questions were posed that were aimed at obtaining a clear picture of how and to what extent a shared meaning had emerged over a period of time. When the development of CSR proceeds, a shift should occur, according to the

literature introduced earlier from intra-subjective sense making (related to individual frames and cues) to inter-subjective sense making (a shared value framework). Is such a shift visible in the three companies studied in detail? Did a mental change towards CSR take place in which shared values developed about the current and future societal and financial positioning of the company? And why? The group, in accordance with Weick's four ways of creating meaning, jointly answered this latter question: arguing, expecting, committing and manipulating. Every important step in the process was jointly reconstructed in terms of objective, activities, actors involved, (possible) effect and determining factors.

The interviews revealed that the mental framework of CSR was not built from scratch. Partly it already existed because some building blocks of the CSR approach were already present in the organisation. This meant that existing activities assumed new content in view of CSR. The cultural-historical, technological, strategic and also personal means and capabilities often provided the starting-point for developing a company-specific view on CSR (see also Moss 2001).

Case Study A

Company A, for example, started off from a very pragmatic perspective, which fits the company culture. Since 2000, CSR activities were seriously taken on board. The catalyst was provided by criticism by an NGO about the company's packaging, and societal discussion about a request to the local authorities to expand one of its plants. These stakeholders' expectations made people at the company aware that the company was becoming more and more exposed to societal pressure and that it had to act upon this phenomenon. Although the company had a track record in community involvement initiatives, the sense of urgency to put CSR into a broader perspective was increased. As a result management committed itself to develop a clear strategy and implementation plan for CSR. In the planning of these activities the initial focus was on developing an environmental policy that was embedded in the strategy of the company. However, this task was soon extended to the whole field of CSR. As one of the participants stated: "With the help of two consultancy firms we began with the environmental dimension (...) and selected a number of crucial issues. Then we looked at the people dimension. This topic was so tremendously

complex that one can easily get stuck (...). On the basis of a number of developments we (have) selected a couple of themes and discussed those with the management team. After deciding which issues to address, the next question was: how can we cope with them? (...) One is rapidly confronted with one's own circle of influence. Moreover, when we want to do something in practice in this company, we have to prove that it works. Therefore we focused on cases."

Thus, after the recognition of the importance of CSR, the scope and priorities it should be given in the company were defined. Instead of writing a long-winded policy programme they chose to focus on specific theme-related projects. As their organisation is oriented towards different target groups, it was quite logical to focus on one of them first. The first target group's focus became the contribution of the company to CSR in schools. This focus enabled both environmental and social-ethical aspects to be developed at the same time. Key issues covered were litter, energy input for packaging, health and nutrition, focused sponsoring activities and commercialisation. As one of the participants stated: "The strength of the organisation is that we know very well how to focus on specific target groups with their own dynamic (...). And another: "We are very good at making complex things simple. Otherwise the market does not understand us." In order to explore the chance of success, they first started with a number of small pilot projects. They stated the following reasons: "First, it was necessary to establish whether we were on the right track; secondly, if the pilot project was successful, to possibly implement a similar approach for other target groups." The expectation was that the approach could lead to a competitive advantage and the assumption that one had to work on CSR in order to be seen as a responsible partner." Since the start of this targeted and pragmatic approach, a growing number of people have got involved. First four to five persons headed the project, now about 30 people are actively involved, representing various departments, such as management, commercial affairs, sales, external affairs, and the managers in the regions. As the change agents played a coordinating role, they could link various activities, aimed at the same target group. In this way they established synergies and were able to set up a successful, big project for schools. Now, they are extending the programme. In the meantime the results gained over a period of time, have been reported externally.

According to one of them the main reasons for success were: “the pragmatic approach, attuned to the culture of the organisation, personal convictions of key figures (including members of the Board of Management), momentum (sense of urgency) and some luck.”

The four representatives of the company participating in the group session had been involved in various stages of this process. They admitted that their view on the meaning of CSR had changed over a period of time. Some four years ago they associated CSR with issues such as sponsoring or specific environmental activities. However, now CSR is seen by all of them as a core activity of the company. Broadly speaking they adhere to the same interpretation of the concept. Key words for them are: the responsibility to survive in the long run (commercial objective), added value for the company and society, the view of CSR as a continuing improvement process and the collective, mental awareness it produces. They were actually pleased to note this overlap, and expected a similar evolution among the other people that belong to the inner circle of active CSR promoters. CSR had never been an explicit topic on the agenda, but was often mentioned nevertheless. Thanks to their targeted and pragmatic approach the support for the efforts increased. They did not know in advance which individual activities would be successful but had clear expectations of the overall results. Moreover, as the process proceeded and was clearly formulated in the management plans, more people got involved and became committed. As one person stated, “Nothing is included in our plans that is not carried out. We know that we are held accountable for the results.” The approach taken is clearly aimed at achieving a change of attitude in society and in the company itself. Therefore, all four ways of sense making formulated by Weick are visible (arguing, expecting, committing and manipulating). By working together on specific projects and widely communicating the work, their language began to converge.

Case Study B

Company B took up the issue of CSR in a different way. This company is very keen on adopting a pragmatic approach that adheres to procedures laid down in quality and management systems. Their CSR approach was primarily derived from this perspective. In 2000 management appointed a change agent to take the lead in the

process. Although the company was ready to start this process, activities were actually triggered by NIDO's request that the company take part in their programme. The company had already carried out activities related to CSR, especially when company B became a 100% part of a multinational company X. Examples of these activities include the implementation of the environmental management system BS 7750 (1994) and the Balanced Score Card (1996), Certification for ISO 14001 (1997), registration according to EMAS (1997), Certification for ISO 9001 (1999), adding the EFQM model to the mills management system (1999), implementation of Mission, Vision, Values and an EFQM based integral Policy (1999) and Certification for OHSAS 18001 (2001). Moreover, specific projects were carried out, for instance the investigation of the possibilities for modal shift from road transport to water. The change agent primarily focused on setting up activities, which were attuned to regular working procedures. The first activity was the completion of the Sustainability Score Card by all nine members of the management team. This activity was set up within the framework as part of the NIDO programme and in cooperation with a consultancy firm. Using the Score Card, a zero-assessment was made of the current status of CSR in the company. The consultancy firm made various proposals to improve the performance of company B in the area of People, Planet and Profit.

Next, the management team installed a multidisciplinary working group. This working group consisting of eight people was split up into three subgroups so that they could work separately on, People, Planet and Profit. The recommendations of the consultancy company and some additional issues were the main points on the agenda of the groups. As one of the members recalls, "We divided the different items among the three subgroups and started with those. We reported about the progress made in working group meetings. Of course, this also increased awareness. In fact, we began the process with a lot of interviews in the company to create support. We asked them what they thought about it. And we checked the view of management. On the basis of this consultation process we made proposals that were decided upon by management. The other subgroups worked in a similar way." At the start of the process it was not yet completely clear what goals they wanted to achieve. As a member of the group stated, "It was really not clear to start

with. We first began to scan possibilities. Another added, "I can still remember thinking in the beginning that it was like searching for the road we would take". And a third commented, "No, it was not at all clear in the beginning. However, through discussions with the change agent and reporting about results in the working group meetings, we learned from each other and achieved a sort of 'oh yes, this is my view; this is the framework of sustainability'. (...).It took quite some time to get started. First we looked for answers from a theoretical perspective. Then you arrange a meeting and at a certain moment we approached the issue very pragmatically and simply. Another added. "My expectation was that the process would take place rapidly, but that is a personal characteristic instead of reality" (...). A problem was that some people in the organisation responded reluctantly during the round of interviews. As one of the participants explained, "When an investigation is carried out, people immediately think that an organisational change is about to take place. By talking to the people (...) you create support."

The management team approved all but one of the proposals regarding the integral policy made by the working group. The exception concerned the question as to whether people could carry out societal activities during working hours. In this case the balance was too much on the social dimension and too little on the Profit one. Issues that were implemented included for instance the reduction of complaints about smell, more efficient use of raw materials, environmental care in the offices, transportation, genetically modified organisms, sustainable investing, communication with stakeholders and tele-working. After the successful results of the first working group, management elected a new working group. This working group, consisting of a new team of participants, had to set up a yearly sustainability report. This target was reached after one year, as expected. At present the management is deliberating as to how to proceed. As one of its members explains, "We are in agreement with each other that we have already moved reasonably far along the road to sustainability. It is not our intention to really search for new issues. When we are confronted with things that we can improve or do in a more sustainable way, then we will take those up." What management decides to take up will be implemented in the organisation. As the representative of the management states, "Of course, people sometimes try to get around it. But when you have made common agreements with

the management team and we deal with them in a similar way, then this road is soon closed.” When asked to look back at their individual process of implementing CSR, all the participants of the group session were very satisfied with the results. The main drivers for this success are listed as the: commitment of the management, a competent middle management, the structured manner of working and mechanisms to make sure that everybody cooperates, including the management and care systems structure aimed at integrating the new ways of working.

Comparable to the situation in company A, the people participating in the group session expressed a rather shared meaning of CSR. Key issues for them were the balance between the three P’s and the dialogue with stakeholders. The participants commented that in the inner circle of people more conformity had been achieved in the meaning of CSR. But as one of them stated, “Organisation-wide it has still gotten soaked to a lesser extent. Of course, this will come with time, but the development is rather slow at the moment.” At the start of the process the concept elicited a variety of associations. One related it to the continuity of the company, another to specific environmental issues, and again another confused sustainability with durability. The main ways of creating meaning here, as described by Weick, were: arguing (discussions in the working group and with people in the organisation) and committing (creating involvement and responsibilities through their regular procedures). Expecting (interacting on the basis of self-fulfilling prophecies) played a less dominant role and manipulating almost no role at all.

Case Study C

Company C has been actively engaged in CSR since its CEO proclaimed in the mid 1990s that the issue should be a core element in the overall strategy of the company. The concept of CSR was embraced at top level and then implemented top down. The corporate sustainability programme being launched set clear targets. The Dutch branch has developed its own specific targets, based upon the policies developed in the headquarters in the US. In doing so, it was supported by the sustainability managers for Europe, located in Great Britain. While the corporate policies were stated very clearly, some difficulty arose in transferring those on a one-to-one basis to the Dutch branch. One of the participants of the group session

stated that they could not just copy the company approach developed in the US for logical reasons. The CSR implementation in the Dutch branch started with the introduction of a general and extensive sustainability programme specifically focused on Operations. One participant working in operations explained, "This is a kind of awareness programme using standardized terminology. Its purpose is to try to encourage everybody in the organisation to come up with ideas that help prevent waste, emissions and dissipation of resources. What we did here in the Netherlands, was to organise annual company-wide activities and working groups to generate ideas. Ideas were collected and presented; some of them we took up and were accepted, others not. We also reported about the identification of various sources of dissipation." The result of this endeavour had not yet produced the results the participant had hoped to see, "No, it appears to be difficult to consolidate and constantly re-energize the initiative. It takes quite some effort to maintain a high level of awareness. Most people working in the Dutch organisation know the concept. However, I think that especially new people still really don't know what to do with it. This is primarily due to the fact that the results of the endeavour were presented by means of a financial reporting system, using specific indicators. What we are doing now – for we want to revitalize the issue – is to look at how the indicators can be related (again) to existing processes. How can we translate the results into local indicators that are still comprehensible for the people – and (...) that are within the individual's sphere of influence? Furthermore, we must aim to keep the distance between the overall picture and the experience on the shop floor as limited as possible. (...) For instance, the loss of natural resources, expressed simply as a cash figure, is not presented in a way that people generally feel able to influence. (...) But when we translate this figure into what it is and explain the role particular individuals can play, then employees realise they can make an impact."

Another person also working in operations added to this story: "We started out simply, but in the meantime we have probably become too complicated. Everybody started to take initiatives in various directions (...). And now the question is which direction we should take. We have reached a point that all noses should be pointed in the same direction again." Therefore it was felt that there was a need to revitalize the sustainability programme. The person representing sales and marketing

commented that he was aware of the content of the sustainability programme, but was focusing on the two issues related to sales and marketing: “The first issue is the manner in which we communicate: what we are doing to mobilize others and create awareness among stakeholders. The second issue concerns looking for new business models. Internal and external communications are not very well attuned to each other: “The central sustainability managers are going to help us operationalise CSR for communications and help us with brochures and presentations. We have taken initiatives ourselves, but we expect more European structuring in the total communication in the near future.” He continued, “For us two elements play a key role: communication and product development, especially in terms of sustainable design. Product development is carried out at one central Design & Development Department in Europe (in co-ordination with development in the U.S.A.). We largely depend on ideas and products developed within this Department, however with our regional input, where and if possible. As far as communication is concerned we have the possibility to disseminate to our clients, but also internally, what we do as a sustainable company. With that we have been busy the last couple of years and have carried out a number of activities. We try to communicate our mission and vision to our stakeholders during presentations and visits, as well as how we cope with sustainability (...) However, we believe that we could increase our impact if we are able to show in a transparent and simpler way what we have achieved.

The participants of the group session fear that they are losing momentum for several reasons. The representative of sales and marketing mentioned that the organisational changes within the group of sustainability managers, and the fact that the market introduction of a promising, sustainable product developed by the company, was delayed because of the discussion about the use of genetically modified organisms. For the participants working in operations the main factors were the fact that the process has probably become too complex and was not understandable anymore for the people on the shop floor.

Originally, at the start of the corporate sustainability programme there had been no discussion about how they were going to begin. As one of the participants stated: “The sustainability concept already existed. In the US it had already been

implemented; the format had been successful there and was transposed to our organisation.” Expectations were high in the beginning: the concept would promote awareness and help introduce smarter systems. These expectations were tempered after a while, as explained above. As one participant remarked, “I don’t think we succeeded in implementing the sustainability concept on all levels in the organisation, from the local management (with many changes) to the shop floor. A case in point was that we have had about five different managers in the course of two years and each had to get adjusted to the idea that we have particular ideals and programmes. It obviously takes some time before they internalise our vision.” For the representative of sales and marketing the original expectations of the sustainability programme in Operations were less clear, but developed gradually. He did not discuss the approach in detail with his colleagues, only ad hoc.

All participants felt it was imperative to revitalize the sustainability approach by reducing complexity, translating the general concept to the shop floor and other stakeholders and clarify the strategy in order to proceed jointly and disseminate a story, which can be communicated externally (and internally) with facts and figures. A comparison of the participants’ interpretations during showed that opinions diverged. As one of them stated, “I believe that as a company, we have one corporate vision, but individual interpretations of this vision may vary.” Despite these differences two key objectives were underlined: the need for innovation and activities and the need to communicate what has been achieved to others. Some years ago the associations with sustainability diverged even more, varying from serious work and environmental management to a sort of greenwashing. Looking at the ways in which company C has created meaning, the four manners of Weick are less visible. Committing (creating involvement and responsibilities through their regular procedures) came most clearly to the fore, particularly the top-down implementation of sustainability through the corporate sustainability programme. Arguing (discussions in the working group and with people in the organisation) and manipulating were limited, while expecting (interacting on the basis of self-fulfilling prophecies) was partly visible.

[6] Conclusions

The key questions addressed in this paper were:

- How does the search process of giving meaning to CSR at company level gradually evolve and which factors play a role in this process?
- Can specific patterns be identified that characterise the ways in which companies deal with the process of implementing CSR?
- Can these patterns be clustered in such a way that general rules or scenarios can be derived, which are transferable to other companies?

The analysis was based on background information and annual reports of 18 companies involved in the study, on interviews with the change agents of each of the companies and on a group session within three companies that had already gone quite a long way towards implementing CSR.

From the above analysis we can conclude that the process to create a shared frame of reference for the phenomenon of CSR is a tailor-made process. Nevertheless, a general pattern can be recognised in the process of sense making. The way in which companies implement CSR in their organisation runs along established lines. The mental implementation process of CSR starts by introducing a diffuse sensitivity to CSR. A process of awareness takes place during which the management realises that CSR can be of importance for the organisation. When a company seriously starts to take up the issue of CSR, one or more change agents are often appointed internally to coordinate the activities. This change agent functions as an initiator and catalyst. There are a number of standard steps in his approach.

[1] The first step the change agent usually takes is to translate the general concept of CSR into concrete actions. These actions are prioritised according to the most risky or promising issues. The priority themes are usually generated in cooperation with other key people in the organisation and then agreed upon by the management.

[II] The second step of the change agent is to get the implementation of the issues selected off the ground. He usually requests the support of specific people in the organisation that can help implement each of the issues. Before starting off with a fully fledged implementation programme, most change agents carry out a pilot or asking for the opinion of people within the organisation in order to make sure that the actions will be supported and performed in the right manner.

[III] The third step is to actually introduce the actions. To guarantee the involvement of the people that play a role in their execution, the actions should be understandable, simple and relate to their own working experience.

[IV] The fourth step is to learn from the successes and failures of the actions taken, to set up follow-up activities and to repeat the procedure. During this time, the process is anchored in the organisation through management and quality systems, the monitoring of performance improvements and through internal and external communication about the progress made.

To mobilise the interest of the people in the organisation, change agents are inclined to adapt their language to meet the requirements of their colleagues. They use a special terminology, derived from the general concept of CSR. Some companies for instance adopt their own unique term instead of CSR, such as 'Coca-Cola Cares'. Another company adds the p's of 'product' and 'processes' to the three P's of people, planet and profit. Thus, every company uses a characteristic, clearly defined vocabulary, that anyone within the organisation understands (for instance hidden rules and company specific language). Thorough understanding the specific meaning of CSR in an organisation is a time-consuming process. Moreover, companies interpret the concept in different ways. A company develops a sharper understanding of CSR by carrying out activities and reflecting upon their contribution in a broader CSR perspective. It is only then that CSR acquires a company-specific meaning with emotional, functional or practical value. This meaning determines the (implicit) arguments and (boundary) conditions with which people in the company can agree or not (Collins Cobuild, 1987).

When CSR develops successfully, a core group of people involved in the process will gradually begin to share a common meaning. During this process of collectivisation a shift takes place from a variety of individual or intra-subjective meanings about CSR to inter-subjective ones (shared by an inner-circle of people) (Weick 1995). Within two of the three companies studied in more depth this shift was already visible. They develop a variety of ways to create shared values through interacting with each other. This is particularly visible in the two companies (A and B) where the implementation of CSR occurs successfully. For example, Company A uses a hands-on way of acting; the people involved consult each other informally - during lunch or in the hallway - about their ideas and actions concerning CSR. Company B is accustomed to more formal manners of communication. This means that they use handbooks, meetings and specific working groups to share their values and create collective meaning about CSR. Both companies develop their own interpretation of CSR through using language in interacting. "(...) collective sense making uses words to construct settings and structures that have real consequences" (Weick 1995).

The approaches developed by two of the three companies that were involved in the more in-depth study are connected to the identity of their organisation. The participants in the conversation refer to certain properties that they consider as characteristic for their company. During the group conversation in company A for example, the pragmatic organisational culture is emphasized several times: "we are a very pragmatic company and as long as it is about concepts and things like that, it is difficult to land things." And: "it was important to stay alert on things like: is it pragmatic enough, are we getting it on stage, do we earn applause, do they understand it?" Company B, which was more involved with quality - and management systems, dealt with CSR in a different way. They explained: "In 1994 we said: we are going to work in a very structured way, so with the complete management- and care system. That means that you reach your ISO norms, your environmental care, that you want to be transparent and that you join EMAS reporting. And from that the rest follows, actually. (...) It was already a bit like that before - that's why it fits so well together - but now it also became clear-cut and actually written down as a basic principle for policy; that's it."

The next step - a generic-subjective interpretation, which is shared by all people in the organisation implicitly or explicitly - has not yet been made by any of the three companies involved. Before CSR can gain the sympathy of 'all' the people in the organisation, the development of a specific CSR meaning has to be further advanced.

Weick distinguishes four manners in which meaning is created, viz, by:

1. arguing (convincing each other through arguments);
2. expecting (interaction between people on the basis of self-fulfilling prophecies)
3. committing (carrying out activities aimed at creating involvement)
4. manipulating (carrying out activities aimed at changing the situation in and outside the company to correspond with own insights)

In the two companies where the implementation of CSR was successful, the first three manners of sense making were adopted. Especially arguing was an apparent way of sense making. Formal mutual contact such as in meetings as well as informal conversations at the office encouraged the development of meaning with respect to CSR. Manipulating was only visible in one of the two companies. In the third company the various ways of sense making did not come to the fore so clearly. As CSR was implemented here as a top down approach, 'manipulating' was the most obvious manner. The analysis, however, showed, that success was not guaranteed through only this way of sense making.

The question remains as to what determines the success and failure of implementing CSR. On the basis of the three in-depth case studies, the context specificity of the implementation process is clear. Nevertheless, a number of generic factors can be recognised that influence the process. These are (a) the pragmatic approach that adapts CSR to the company's culture and the way of working and communicating, (b) the commitment and personal conviction of key figures (including members of the Board), (c) leadership, (d) involvement of competent people, (e) momentum (sense of urgency), (f) mechanisms to make sure that everybody cooperates, and finally (g) timing. Based on these observations some general "rules" can be derived that are possibly transferable to other companies.

1. Start the implementation process of CSR in a pragmatic, step-by-step way;
2. Adopt an approach that is closely attuned to the company culture and the way of working and communicating;
3. Appoint one or more competent and communicative change agents that coordinate the process and are able to translate the general concept of CSR into a language that is understandable for the organisation;
4. Make sure that the Board is committed and assumes a leading role over a long period of time;
5. Consider CSR as a cyclic, continuous improvement process in which monitoring and reporting play a key role;
6. Be aware of the necessity to keep CSR simple and attune actions to the motivation and experience of the various groups of people in the organisation that need to be involved;
7. Make sure that the various actions are well coordinated and show coherence;
8. Strengthen the corporate identity and values of the organisation by actively communicating internally and externally the mission, strategy and results gained in implementing CSR.

Reflection

The application of Weick's theory on sense making to the actual practice of the companies created a broader understanding of the implementation process of CSR. It was not only possible to distinguish the general pattern of sense making, but it also became clear that companies develop their own tailor-made approach when they give shape to these steps. The pattern is a rough outline and each company fills in the details in its own specific way. Thus, Weick's theory about sense making is well applicable in an innovative way to the processes that take place in the actual practice of embedding CSR in the company's organisation. Through the recognition of developing shared values as a vital aspect of organisational change, Weick clarifies and substantiates the mental process of organisational change towards CSR. Based on the sense making theory and the empirical data, the above analysis answers the key questions in this paper to a large extent:

- It gets to grips with the sense making process of CSR at a company level and a (brief) overview of the factors that influence this process.
- Specific patterns of implementing CSR are identified. However, there is a clear distinction between *what* happens when companies implement CSR – which is a phased pattern that is generally applicable – and *how* they develop different approaches to fill up the pattern.

However, general rules or scenarios are difficult to derive from the current theory on sense making. The theory does not give enough basis to (a) connect the tailor-made approaches with the factors that determine successful implementation, and (b) distract general scenarios from these connections which can serve as tools for companies to embed CSR.

The theory of sense making is not equipped for research into the relations and effects of elements that shape the coherence of shared CSR-values. “Weick does not tell us what constitutes ‘sense’, does not describe its operation, and does not explain how emotions fit into the equation” (Craig-Lees 2001) (Gioia and Mehra 1996). Weick (1995) also indicates options for further studies of sense making in organisations: “Collective sense making means more than ‘shared values’, although one might not realize this in sampling the literature. (...) shared can mean either to divide and distribute something or to hold something in common. (...) *Sharing* is one of those troublesome achievement verbs (Ryle, 1949) that seem to describe a process but in fact describe an outcome, which means nothing has been explained. (...) So part of what we need to do is refine our understanding of what it means to share something.” The empirical data are a very important source of information to explain the connection between approaches to sense making, determining factors and resulting scenarios. By means of narrative analysis the real-life experiences can be transformed into tools for tailor-made sense making of corporate social responsibility. This line of analysis will be applied in the continuation of the research project.

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