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### RESEARCH ARTICLE

#### Impediments in the Corporate Social Responsibility (CSR) space; a mixed method approach.

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#### Abstract

Despite the potentially positive image and reputation implications of businesses implementing strategies in Corporate Social Responsibility (CSR), there appears to be a dearth of companies willing to play a leading role in moving CSR activities to upper levels within the consciousness of the organisation. The vast majority of businesses are merely complying with national regulations in their business sustainability efforts. This study investigates the reasons why there are road-blocks in the pursuit of higher levels of sustainable business development. A 17-question on-line survey was administered to a number of global participant businesses in a range of industries. The resulting qualitative and quantitative data from 86 respondents was analysed using the NVivo and SPSS data analysis software packages. The study found that the two main impediments to businesses advancing up the CSR levels were (i) the reporting mechanism is time-consuming and difficult (ii) the CSR components are not being taught as part of the academic programmes in business schools. Governmental policy is required to assist and guide businesses advance CSR activities up the management levels. The study should help to guide business schools in designing academic business programmes to include CSR learning outcomes to their programmes.

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#### Introduction:-

Evaluation of the role of business in society has developed over the past couple of decades. Accountability and transparency in all aspects of business activity has augmented terms such as Corporate Social Responsibility (CSR), Corporate Responsibility (CR) and Corporate Citizenship (CC) in the business consciousness (Aspling, 2013, p 46). This new reality has forced businesses to reconsider their role and duties in society and in the wider economic community. Catalin and Nicoleta (2011) claim that the overall concept of sustainable development, that includes CSR, CR, and CC, emerged as an alternative philosophy to the neoliberal school of thought which has dominated economics for the past three decades, which argues for markets to be free with little or no intervention by government. This economic agenda was promoted by Ronald Reagan and Margaret Thatcher in the 1980's. This neoliberal economic theory is growth-driven and while it is probably a fairly robust business growth model, continuous growth has put pressure on our vast but finite natural resources causing environmental degradation which, according to the Catalin and Nicoleta (2011), can threaten our wealth and even our existence.

There are many definitions of CSR as stated by Hack *et al.* (2014), while Holme and Watts (2000) declare that ‘Corporate Social Responsibility is the continuing commitment by businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large’. On a similar theme sustainable development is often defined as ‘Development that meets the needs of the present without compromising the ability of future generations to meet their own needs’. This definition emerged from the Brundtland Commission which was set up by the United Nations (UN) (<http://www.un.org>) in 1983. Their mission was to direct sustainable development on a global level. The process of globalisation opens up new unprecedented opportunities of large scale redistribution of wealth and in such actions, humanity itself becomes increasingly interconnected. The UN subsequently initiated eight international development goals in the year 2000 entitled the UN Millennium Development Goals, and the objective was to reach these goals before the year 2015. Along with the eight goals, there were 21 targets and a series of measurable indicators to assess if the sustainability targets were being met or not. Questions remain as to whether the UN Millennium Development goals have been reached (Sandbu, 2015). A follow-on framework was put in place with the setting up of the Sustainable Development Goals (SDG) to cover the 15-year time period between 2015 and 2030. The new proposal contained 17 goals and 169 targets. Implementation of the structures to ensure that the goals are achieved was discussed at the 2015 United Nations Climate Change Conference (COP21) held in Paris between 30<sup>th</sup> November and December 11<sup>th</sup> 2015. There is much input from a variety of stake-holders regarding the topic of climate change and one such contributor is Pope Francis (2015) who claims that we need to examine the causes related to human and social degradation in tandem with the causes relating to environmental degradation. He also claims that religion and science, with their distinctive approaches to understanding reality, can enter into an intense dialogue fruitful for both (Pope Francis, 62. P37).

The area of CSR is generally considered to belong to the discipline of Management. This study seeks to determine if businesses have actually bought into these aforementioned facets of business management and if not, then the road-blocks to such business development are identified.

## Literature Review:-

### Overview:-

In the business community, it appears that the term ‘sustainable development’ is ‘nebulous and contested’ as stated by Sandelands and Hoffman (2008) with a general acceptance that the more familiar Corporate Social Responsibility (CSR) term falls under the remit of sustainable development (Kealy, 2014). Kealy (2014) acknowledges that CSR is an important element in corporate management practices and if properly understood, CSR encompasses the wider sustainability components sometimes labeled the three ‘P’s’, as suggested by Elkington (1997), namely Profit, People and Planet, and this is only achievable by having capable leaders with a ‘clear strategic vision who are guided by a strong ethical/moral compass’ (Kealy, 2014). From the previously stated definitions of CSR and sustainable development, all three components (Elkington, 1997) must be considered in business management decisions (Fig. 1). Of the three elements in Fig. 1, financial reporting is the most established entity. The financial report gives periodic (quarterly, half-yearly or annually) details of the financial activities and position of a business. The other two non-financial (human and environment) reporting frameworks are less well established. As a result of the changing global landscape a number of standards (e.g. the UN Global Compact, the OECD Guidelines for Multinational Enterprises, the Global Reporting Initiative, Origin Green) have emerged to help corporations implement, manage and report their CSR activities (Vigneau *et al.* 2015). Issues surrounding the completion of such sustainability reports is analysed in this research.

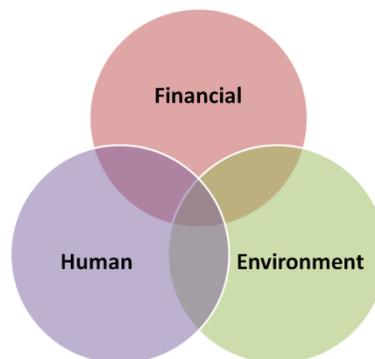


Fig. 1 Main elements of sustainable development/CSR model (Kealy, 2014)

Research by Pless *et al.* (2012) and Waldman (2011) also implies that leadership is essential for advancing the challenges and demands associated with the integration of CSR activities within a firm. However, Pless *et al.* (2012) suggested that managers interpret and display leadership in many different ways and this may contribute to the lack of evidence that leadership have on firm-level and societal-level outcomes.

The research findings by Kealy (2014) concurs with claims by Aspling (2013, p 45) that the majority of businesses are rooted at the lowest phase or level of development of a conceptual framework identifying how to integrate global responsibility with the strategy of the organisation (Fig. 2).



Fig. 2 Three levels of business sustainability efforts (Aspling, 2013, p 47)

Aspling (2013, p 46) claims that, at the lower end of the model, compliant businesses are doing the minimum to comply with regulations, the strategist business reports voluntarily and strives for sustainability rankings while the top level, the futurist businesses, engages in responsible action for the common good as an explicit part of their mission. On the same theme, research by Pless *et al.* (2012) identified four orientations that leaders may use to demonstrate responsibility and implement corporate social responsibility. The orientations vary according to the breadth of constituent group focus on one axis, and the degree of accountability towards others on the other axis as shown in Fig.3. The underlying philosophy of leaders in the 'Traditional Economist' orientation is that the purpose of business is to maximise profits. Leaders with such values feel that they do not have accountability to other constituent groups since this is the responsibility of government action, which is paid for by tax revenue that results from an efficient free market system. 'Opportunity Seekers' pursue social responsibility as part of the strategy of longer-term value creation with the aim of realising competitive advantages, for example new market opportunities, an enhanced reputation, and long-term brand insurance. Leaders who are aligned with the 'Idealist' orientation see themselves as social entrepreneurs. Leaders with an 'Integrator' orientation consider profits to be an outcome that is likely to result from running a purposeful and responsible business. Their CSR efforts are implemented not just for public relations or one's own personal reputation. The authors suggest that 'Opportunity Seekers' and 'Integrators' are the predominant model of responsible leadership for most practicing managers. The 'Idealist' approach appears to occur predominately among business leaders who are driven by strong ethical intentions, often rooted in spiritual or religious beliefs, according to Pless *et al.* (2012).

Degree of Accountability towards Others	High	<b>Idealist</b>	<b>Integrator</b>
	Low	<b>Traditional Economist</b>	<b>Opportunity Seeker</b>
		Narrow	Broad
Breadth of Constituent Group Focus			

Fig. 3 Pless *et al* (2012)

### Global Sustainability Initiatives:-

In terms of global business sustainability initiatives, the United Nations (UN) launched the Global Compact initiative in 2000 to encourage businesses worldwide to implement sustainable and socially-responsible policies and report on their implementation. The Global Compact (<http://www.unglobalcompact.org>) is based on ten guiding principles, covering the areas of human rights, labour, the environment, and anti-corruption. The two objectives of the UN Global Compact are to (i) mainstream the ten principles in business activities around the world, and (ii) catalyse actions in support of broader UN goals, such as the eight Millennium Development Goals, targeted to be achieved by 2015. There appears to be some criticism to the UN Global Compact initiative and looking at Fig. 2, it appears that the initiative has not had the desired effect on global businesses. Some of the criticism stems from the fact that the Global Compact is not a regulatory instrument and so has no enforcement provisions, thereby rendering it ineffective in holding businesses accountable. It appears to operate more like a discussion forum which can leave itself open to misuse by businesses who can promote themselves as sustainably-responsible businesses without actually making any significant change to their strategic efforts as claimed by Milne and Grey (2013).

### CSR/Sustainable Development Business Initiatives in Academia:-

CSR/Sustainable Development concepts have originated mainly from the management area (Carroll, 1979). The CSR theme has been explored from various management perspectives such as social obligations, marketing, stakeholder-relation, integrated strategy and leadership themes. Leaders are required to bring CSR to the forefront of the business consciousness. The difference between leaders and managers has been expressed by the Austrian-American economist Peter Drucker (1909 – 2005), who claims that senior personnel may be ‘doing things right’ (managers) rather than ‘doing the right things’ (leaders) in relation to CSR/sustainable development practices within a firm. The characteristics and traits possessed by business leaders appear to be crucial to the development of sustainable business practices within that organisation (Pless *et al.* 2012). Waldman *et al.* (2006) considers how a CEO’s leadership style impacts on the company’s CSR values and that the CEO’s vision of CSR may infiltrate to lower-level managers in the organisation. Academia and Business Schools in particular have a major role to play in helping to foster and develop such merits in their future leaders. The UN appear to be in agreement with this statement and in 2004 the UN Global Compact (along with the European Foundation for Management Development, <http://www.efmd.org>) formed the ‘Globally Responsible Leadership Initiative’ (GRLI). The GRLI (<http://www.grli.org>) seeks to influence and guide academia so that business schools mission, strategy, and activities show evidence of its contribution to ethics and sustainability. It is a worldwide partnership of companies and business schools working together to develop a next generation of globally responsible leaders. It may be that it is not enough that business schools limit their curriculum to the traditional core business disciplines of Marketing, Accounting, Strategy, Finance, Management and Economics but imperative that they also include embedded modules on sustainable development/corporate social leadership (Seto-Pamies and Papaoikonomou, 2016). A hypothesis of this research is that there is a need to include CSR/sustainable development modules in business school curriculum with a major focus on non-financial reporting (human and environmental aspects in Fig. 1). Research by Medina Rivilla and Medina Dominguez (2014) suggested sustainable development requires a better and more fruitful interface between academia and the business world. They recommend that learning institutions focus on competencies such as leadership, planning, management, communication, motivation, methodology, resource optimisation, collaboration, innovation, inquiry, reflection, and empathy and that lecturers must be prepared to assist in creating an environment conducive to entrepreneurship. Research by Smith and Ronnegard (2016) examines the

shareholder primacy norm (SPN) as a widely acknowledged impediment to CSR. The authors claim that SPN is the part of the manager's legal fiduciary duty that requires them to make decisions that further the interests of the shareholders which stems from a largely unquestioned adherence to shareholder theory in business schools. The efforts of the GRLI initiative are certainly not apparent judging by the comprehensive report in 2014 by the Boston Consultancy Group (BCG), MIT Sloan Management Review and the United Nations Global Compact entitled 'Joining Forces: Collaboration and Leadership for Sustainability'. Of the 3,795 senior and middle managers from 113 countries interviewed, only 20 per cent of respondents believe that their senior level executive boards provide substantial insight on sustainability issues. The report goes on to say that one of the strongest barriers to greater executive level engagement is a lack of sustainability expertise among board members. If this is the case, then perhaps a better and more fruitful interface between academia and the business world, as suggested by Medina Rivilla and Medina Dominguez (2014), would assist in developing the tools required by business leaders to address sustainability issues. There appears to be a fragmented approach to CSR and Sustainable Development (Kealy, 2017) and this research seeks to identify the weak points in the overall loop linking all the aspects of this very important section of business management.

### **Methodology:-**

A survey research methodology was used in this study in the form of an on-line questionnaire. This research approach was chosen because it is felt that it could obtain pertinent data that may assess possible reasons as to why businesses are having difficulties moving up the CSR levels as described by Aspling (2013) in Fig. 2. The questions were focused on important management aspects within industry as identified in the literature. The 17-question survey was designed using simple and clear language in order to minimise the potential for ambiguity by the survey participants. Prior to administering the survey, an initial sample questionnaire was sent to a number of businesses/experts in order to ensure validity and reliability of the tool used.

### **Sampling:-**

A random sample of the business community was taken from national and international sustainability-reporting databases with a focus on businesses that have CSR processes included in the fabric of their business strategy. In the period May – June 2015, all of the verified members of Bord Bia's (Ireland) Origin Green sustainability reporting framework were contacted to take part in the survey. Of this figure, 35 businesses completed the survey on-line. Subsequent to this, international businesses were randomly chosen from the Global Reporting Initiative (GRI) sustainability database to participate in the research study. These were contacted by phone and e-mail between July 2015 and October 2015 in order to request their participation in the study. In total there were 394 business contacted with 86 completing the survey on-line. This gives a completion rate of 22%.

### **Data Collection:-**

Primary data collection took place using the on-line survey strategy. The survey took the form of an online questionnaire with a set of standardised questions developed from the literature. Qualitative and quantitative data was generated from the survey. The on line method was chosen so as to minimise the complexities of administering a questionnaire across different geographical locations to businesses participating in the research. During the initial contact with potential businesses, the appropriate liaising person was identified to whom the survey was sent by e-mail with a link to the questionnaire web-page. Survey participants were assured that their answers will be confidential. Participants who agreed to take part in the survey were notified in advance about the impending e-mail with a link to the survey. Because of the contact with subjects during the survey process, care was taken to minimise informal manipulation of the data as stated by Yin (2008) and Zivkovic (2012). The survey was conducted in the interpretivist research philosophy where business leaders (social actors) are surveyed in their own workplaces where their values, beliefs, and feelings are allowed to be expressed as the research question is attempted to be answered. This philosophy sought to investigate the insider's perspective, or real meanings, of the CSR/sustainable development area, with participants who are thought to have a good social knowledge of the area (Wahyuni, 2012). For the remainder of this document, the liaising person who completed the survey in each company taking part in this research is referred to as the 'participant'. The data collected from the survey was downloaded into the NVivo and SPSS data analysis software.

### **Validity and reliability:-**

Validity and reliability of the questionnaire tool was ensured by initially developing the questions from the literature in relation to CSR and then ensuring that each question investigated that which it set out to examine. The questions were worded carefully and one or more questions were used in the analysis of specific individual themes for

investigation. Specific attention was given to questions regarding barriers to effective CSR activity within an organisation. The questionnaire was distributed to experts in the field in a pilot initiative in order to establish how to accurately phrase each question and evaluate how the respondents interpret the questions' meaning. The questionnaire coding methods were reviewed and a classification system developed so as to ensure a particular order on the data.

### Results:-

Following completion of all the questionnaires in October 2015, the data was downloaded into the NVivo and SPSS data analysis software packages for data analysis. The results are presented in the form of descriptive statistics. Descriptive statistics summarise patterns in the responses of the cases in the sample. Descriptive analysis is conducted and presented in this research in both graphical and tabular form.

Table 1 Industries in which participant organisations operate

<b>Q. In which industry do you operate?</b>			
		Frequency	Percent
Valid	Other (please specify)	16	18.6
	Agriculture, Forestry, Fishing	14	16.3
	Mining, Quarrying, and Oil and Gas Extraction	3	3.5
	Utilities	5	5.8
	Construction	3	3.5
	Manufacturing	25	29.1
	Wholesale	1	1.2
	Retail	3	3.5
	Transportation and Warehousing	1	1.2
	Finance and Insurance	5	5.8
	Real Estate and Renting and Leasing	3	3.5
	Waste Management	1	1.2
	Educational Services	2	2.3
	Health Care	3	3.5
	Public Administration	1	1.2
Total	86	100.0	

Table 1 'Other' category (18.6% of respondents stated other industries)

- Services
- Real Estate and Renting and Leasing, Agriculture, Forestry, and Construction
- Sustainability
- Chemicals
- Consumer Electronics
- Professional services
- Aquaculture
- Primary/secondary meat processing
- Agri-Food
- We operate in Horticulture, and also have a Juice and cider manufacturing operation.
- Food production, Manufacturing, Sales, Innovation/Product development
- Marketing, export and sales services
- Food
- Food processing
- Consultancy
- CSR

Manufacturing businesses, at 29%, have the highest percentage of all the industrial sectors to have responded to the survey as seen in Table 1. From the analysis of the content on the company websites, it appears that manufacturing businesses are very keen to impact the company's image and promote themselves as behaving in an ethical and

responsible manner in all the processes required for the manufacturing operations. It is also noticeable that each business encourages their supply chain to also act in an appropriate high standard in respect of their corporate social responsibility. Other industries that appear to have significant CSR focus, according to company listings on sustainability databases and who contributed to this research are Agriculture/Forestry/Fishing (16%), Utilities (6%) and Finance/Insurance (6%).

Table 2 Size of Company in terms of Employee numbers

Q. How many employees does your organisation have?			
		Frequency	Percent
Valid	Between 1 and 9	10	11.6
	Between 10 and 49	15	17.4
	Between 50 and 249	14	16.3
	Between 250 and 999	14	16.3
	Between 1,000 and 9,999	18	20.9
	Between 10,000 and 100,000	13	15.1
	Greater than 100,000	1	1.2
	Total	85	98.8
Missing	System	1	1.2
Total		86	100.0

There is an even spread of company size in terms of the number of people employed by the company as shown in Table 2. The participants include small businesses, Small-Medium-Enterprises (SME), large industries and Multi-National-Corporations (MNC's).

**Management level at which participant resides in their organisational structure:-**

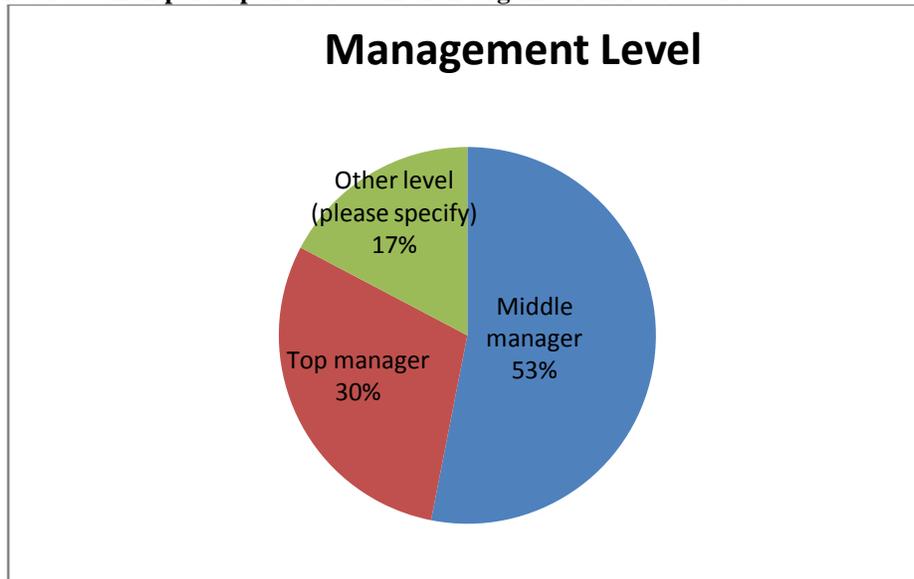


Fig. 4 Management level at which participant resides

Of the 'Other level' category shown in Fig. 4, some participants stated that they were:

- Advisors
- CSR Consultants
- Project Managers
- Analysts
- Business Owners

The participant in this research is the person identified as being the contact for CSR issues within the firm. In the UN/BCG 2014 Report, only 20% of the 3,795 senior and middle managers interviewed believed that their senior level executive boards provide substantial insight on sustainability issues. Research by Waldman et al (2006)

examines the relationship between (transformational) leadership style with the CSR values held by a company and one of the findings was that whatever vision the CEO had of CSR had an impact on the lower level managers view of CSR.

**Number of years’ experience in CSR/Sustainable Development area:-**

The question was asked of the participants about the number of years’ experience that they had in the CSR area. Note that the participant was the liaising person to whom the researcher was directed when contact was made regarding completing the survey.

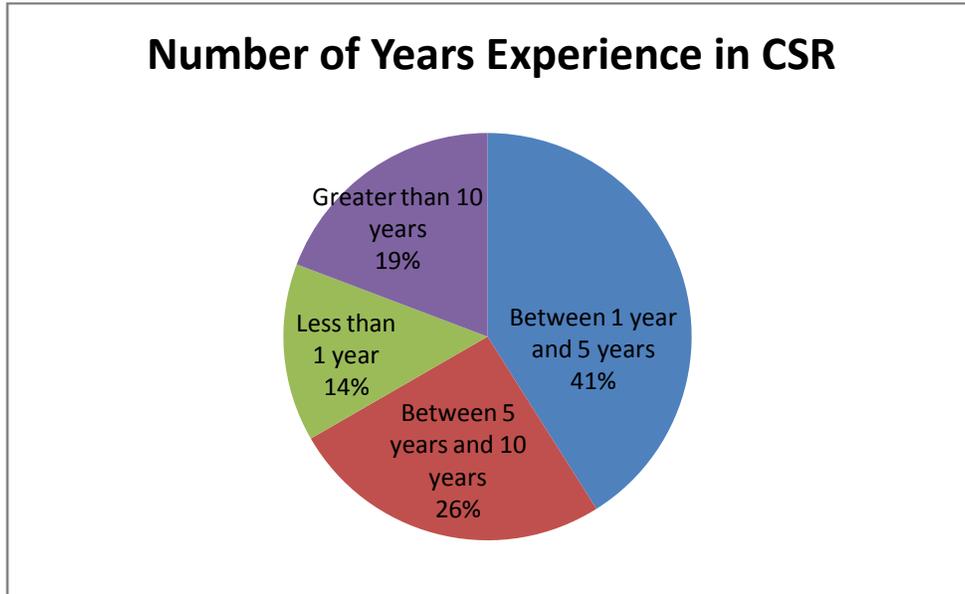


Fig. 5 CSR Experience of Participant

The values shown in Fig. 5 indicate that CSR may have a renewed prominence within businesses as 55% of participants had 5 years’ experience, or lower, in their CSR role. While the earliest seminal piece of CSR literature was produced by Bowen (1953) and publications in the area increased rapidly through the following decades (Carroll, 1999), there appears to be renewed interest in the CSR area. This may be due to some recent high-profile corporate ignominies of which the global public can be cognisant mainly because of the (social) media information age. One such ignominy is the VW emissions scandal (Wearden, 2015).

**Company level of CSR engagement:-**

The question was asked about the level of CSR engagement at which the participant perceived their company to be operating. The three levels are identified in Fig. 2.

Table 3 Levels of CSR Engagement based on definitions described in Fig. 2

Q. Which of the following levels of engagement best describes your Corporate Social Responsibility/Sustainable Development activities within your organisation?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<b>Upper level:</b>	51	59.3	66.2	66.2
	<b>Middle level:</b>	17	19.8	22.1	88.3
	<b>Lower level:</b>	7	8.1	9.1	97.4
	None of the above	2	2.3	2.6	100.0
	Total	77	89.5	100.0	
Missing	System	9	10.5		
Total		86	100.0		

It is hardly surprising that such a high percentage of participants companies, 66%, perceive themselves as engaging on the upper level of CSR activities as shown in Table 3. These companies were selected based on national (Irish)

and international sustainability reporting databases. All of the companies have their sustainability measures embedded on their websites and promote themselves as being responsible corporate citizens. A sample of website content is now subsequently described for four of the 86 businesses that took part in the survey:

Respondent #35 is a small family-based dairy products manufacturer based in Ireland and they have the following information on their website:

*"We can't change the world but we can change our small corner..."*

*At (Company Name) our team is dedicated to clean simple food bringing authentic farmhouse taste from our farm to your table with honesty and transparency.*

*Subconsciously we were brought up this way, it was normal to practice sustainability and social responsibility. It is our mission to carry them on, to value and hold dear what's good and right.*

*Like never before we are conscious of depleting resources.*

*We are aware we need to change and are learning how to do it.*

*Our diverse sustainability projects are innovative and exciting: Solar energy production, heat recovery and rainwater harvesting are simple but effective.*

*We are proud of our staff and local community. Our rural heritage is precious to us and we want to protect it for our children's children".*

Respondent #70 is a UK-based property solutions business. They have a CR (Corporate Responsibility) tab on their website homepage and this link states the following information:

*"Corporate responsibility at (Company Name) is about delivering great projects whilst upholding a clear commitment to our values".* The company vision and values are then described as *"After 70 years, the key parts of our DNA as a business can still be seen. We don't just believe business is a financial, technical or logical transaction, we believe we are making a connection between people".*

Respondent #68 is a global South-African based financial institution whose sustainability efforts are based on the following plan as stated on their company website:

*"On a global and national scale, there are many social, environmental and economic challenges and opportunities that will face us as a business over the next 10 to 20 years. By addressing these challenges, and turning them into opportunities, we will create mutual benefit for the societies in which we operate and our business in the long-term.*

**Some of these large-scale pressures and interconnected trends include:**

- *Large scale unemployment, particularly amongst youth. This is particularly pertinent across Africa where 40% of the world's youth will be seeking jobs and a means of making a living and where approximately 50% of the population is financially excluded.*
- *Climate change and extreme weather patterns. These are disrupting agricultural systems, resulting in food scarcity, a rise in food prices and pushing people into poverty.*
- *An ageing and increasing urban population. This is putting pressure on natural resources, education systems, housing and infrastructure. More investment is needed to provide for an ageing population, particularly in health and financial management.*
- *Transformation to digitized economies which will open up opportunities for many in sharing information and accessing services. However, could also exacerbate income differences when populations do not quickly adapt and benefit from technology driven growth.*

*Our Plan aims to contribute to the solutions to some of these challenges while also aligning to international and national plans. In particular, a number of our programmes align to the United Nations Sustainable Development Goals (SDGs) and we support the South African Government's National Development Plan (NDP). These frameworks help us as we develop cross-sector partnerships to address common issues. As we progress with our Plan, we will be able to demonstrate how our activities positively contribute to national and global issues".*

Respondent #85 is a US-based utility company and has the following information on their website:

*"(Company Name) continues to be recognized as a trailblazer in environmental stewardship and corporate sustainability. We were the first U.S. utility to voluntarily commit to stabilizing CO<sub>2</sub> emissions, and for 14 consecutive years the Dow Jones Sustainability Index has included (Company Name) on either its World or North America index or both.*

*Developing solutions for the environment requires short- and long-term actions along with commitment and follow-through. In 2011, we adopted Environment 2020, a comprehensive environmental strategy and management system that covers six areas of strategic action”.*

#### **Sustainability reporting framework of participant organisations:-**

A question was included in the survey asking the participants to identify the sustainability reporting framework to which they were aligned, if any. Most of the Irish-based companies were aligned to the Origin Green framework and many of the UK and USA companies were aligned to the GRI reporting framework as shown in Table 4. Descriptive statistics is the tool used to present the patterns in the responses of the cases in the sample in tabular form (Table 4).

Table 4

<i>Reporting Framework</i>	<i>Percentage of Participants</i>
<b>GRI</b>	<b>41</b>
<b>Origin Green</b>	<b>41</b>
<b>No Reporting Framework</b>	<b>6</b>
<b>GHG Protocol</b>	<b>4</b>
<b>ISO 20121</b>	<b>2</b>
<b>LBG Framework</b>	<b>2</b>
<b>Activity-Based Accounting</b>	<b>2</b>
<b>Not Sure</b>	<b>2</b>

#### **Origin Green Sustainability Reporting:-**

*Origin Green* is an initiative of the Irish Food Board, Bord Bia (<http://www.origingreen.ie>) and was first launched in 2012. It is focused on the food and drink sector and it claims to assist farmers and producers to set and achieve measurable sustainability targets. The main target area includes reducing the environmental impact, serving local communities and protecting the natural resources in Ireland. As a sample of the initiatives being undertaken by businesses, respondent #41 is an Irish food producer and on its sustainability plan the following elements are included:-

- Facilities/Capital initiatives (Wind Turbine, Water Harvesting, Capital Energy investments)
- Purchasing initiatives (local sourcing of products, encouraging awareness of sustainability issues by supply chain)
- Production/Logistics initiatives (improving production processes, better management of resources)
- Community initiatives (healthy eating programmes, community food network participation, local employment initiatives, summer intern programmes)

Origin Green claims that 512 companies have so far signed up to the Origin Green Programme (accessed on 10<sup>th</sup> August 2016). The Irish food and drink industry is heavily dependent on export and the Origin Green accreditation, independently verified, is seen as an important marketing tool.

#### **Global Reporting Initiative (GRI) Sustainability Reporting:-**

*Global Reporting Initiative* (<http://www.globalreporting.org>) is an international, independent standards organisation that helps businesses, governments and other organisation understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others. GRI was founded in Boston in 1997. Its roots lie in the US non-profit organisations the Coalition for Environmentally Responsible Economies (CERES) and the Tellus Institute (<http://www.tellus.org>). The Global Reporting Initiative (GRI) produces standards for sustainability reporting, the GRI Guidelines. The GRI claim that of the world largest 250 corporations, 93% report on their sustainability performance and 82% of these corporations use the GRI standards to do so. The most up-to-date GRI guidelines at present (August 2016) are the G4 Guidelines. G4 is designed to be universally applicable to all organisations of all types and sectors, large and small, across the world. When a company decides to voluntarily report on their performance using the GRI (G4) framework they must complete a comprehensive document with a view of the wider context of sustainability. In terms of material included in the report it must (i) reflect the organisation's three significant categories namely economic, environmental and social impacts (ii) substantively influence the assessments and decisions of stakeholders. The social category is further sub-divided into (i) labour practices and decent work (ii) human rights (iii) society (iv) product responsibility. A



Some of the ‘advantages’ classification responses were as follows:

- *Continuous improvement plans can be designed and measured*
- *Can provide good feedback on the gaps that may exist*
- *We include this in our MI (Management Information) reviews with our Clients so that we can share with them*
- *Allowed us to monitor the performance of our business*
- *Alignment with business development strategy and Ethical, Economic and Environmental activities*
- *Staff involvement is fundamental for us in achieving our sustainability reduction targets*
- *Fosters good corporate governance*
- *Making periodic reports pushes us to evaluate and measure in a structured way*
- *By having to report, we have to keep track of our usages by recording*
- *Awareness and information available to make conscious environment decisions, such as reducing our carbon footprint*
- *Savings on waste/water/energy costs*

#### **Disadvantages to sustainability reporting:-**

The NVivo software package is also used to generate the graph shown in Fig. 8. This word frequency query identifies fifty of the most common words used by the respondents when describing the disadvantages to sustainability reporting.



Fig. 8 Word Frequency Query Report on Disadvantage to Sustainability Reporting node

The word that is the most common when describing the disadvantages of sustainability reporting is ‘time’ as shown in Fig. 8 generated using the NVivo qualitative data analysis software package. Many respondents argue that the reporting process is time-consuming and they may not continue to have the resources to carry out this task in the future. It would also appear from the following participant comments to the same question that businesses find the reporting process ‘difficult’:

- *G4 standard are very loose – companies can hide behind choosing to not report certain metrics*
- *More raters and rankers popping up all the time with often overlapping data requests*
- *Lack of common standards within and between industries*

- Challenge is to adapt the frameworks like GRI G4
- No real value other than ticking some reporting boxes
- The frameworks do not always allow for focus on material issues so you end up producing many reports for the different audiences. Alignment/flexibility would help
- Finding more efficient ways throughout the year to track and monitor our impact would make it less demanding
- Reporting is often driven by indices e.g. DJSI, FTSE4Good, EIRIS etc. so disclosure can often be more complex and less accessible to all stakeholders
- The lack of a structured approach to data gathering in line with a sustainability framework means it is more challenging to develop data driven reporting
- It is very tedious

The text search query tool in NVivo was used to generate the diagram shown in Fig. 9. The word 'time' is the subject of the text search and shows how participants described some of the disadvantages associated with sustainability reporting are how they are explicitly linked to the word 'time'.

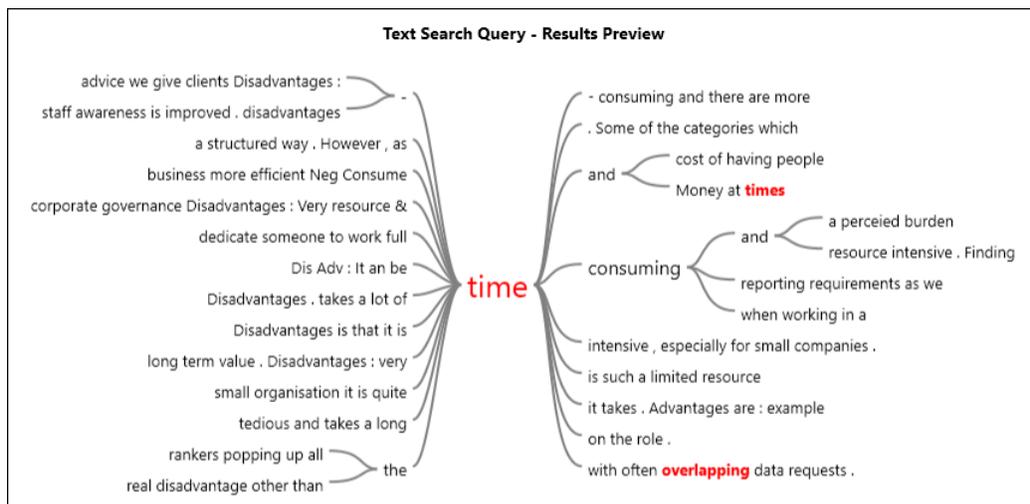


Fig. 9 Diagram showing Word Tree and 'time' as the subject

**Highest academic qualification of participants:-**

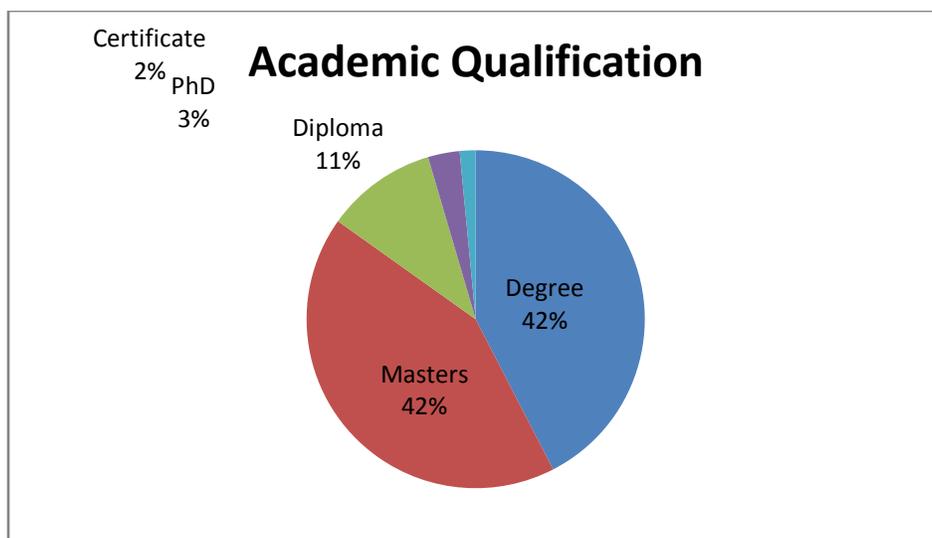


Fig. 10 Highest Academic Qualification of Participants

From the data presented in Fig. 10, it appears that personnel working in the CSR sector were mainly educated to Degree or Masters academic level. A combined total of 84% of participants have academic qualifications at either of those two levels. On top of this, 3% are educated to PhD level.

**Where the academic business training of participants took place:-**

Table 5 Location of Academic Training of participants

Q. Where did you complete your business academic training?					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Other country (please specify)	2	2.3	3.1	3.1
	United Kingdom	21	24.4	32.3	35.4
	Ireland	31	36.0	47.7	83.1
	Europe (excluding UK and Ireland)	4	4.7	6.2	89.2
	United States of America	7	8.1	10.8	100.0
	Total	65	75.6	100.0	
Missing	System	21	24.4		
Total		86	100.0		

Table 5 ‘Other country’ category (Please specify)

- UK and France
- Australia

**Time-frame for participant academic training:-**

The participants were asked when they completed their most recent academic training.

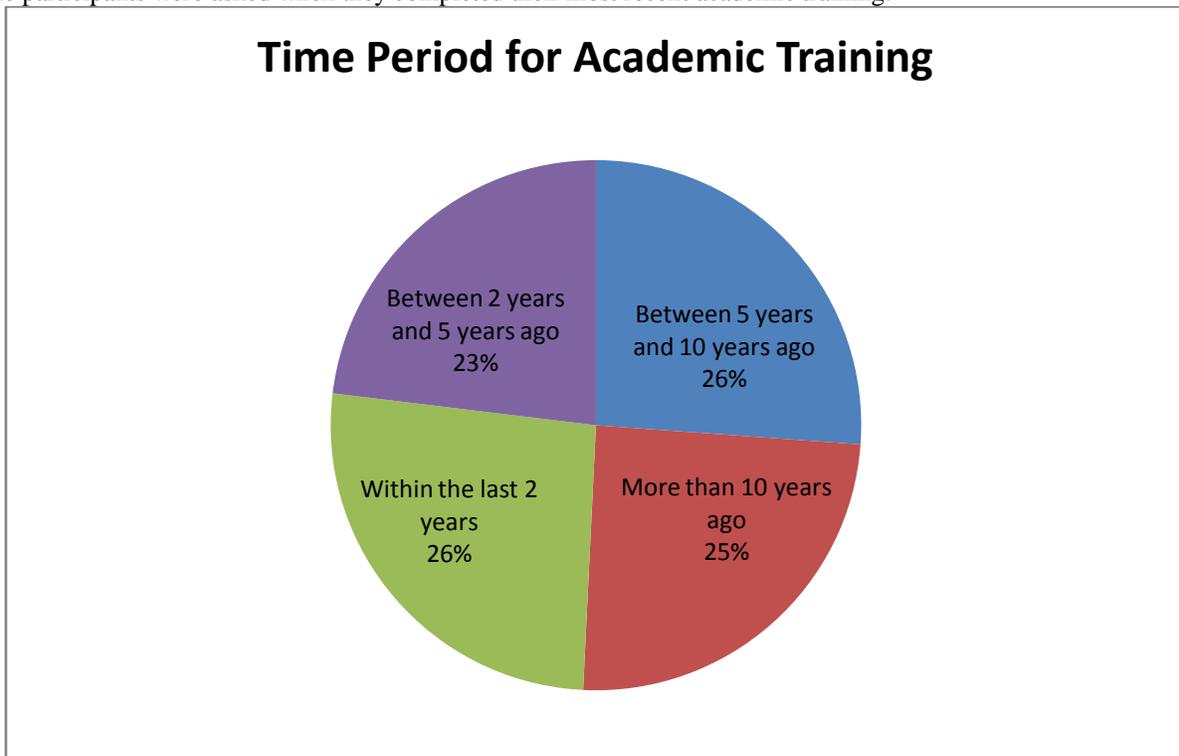


Fig. 11 Time-period when Participants completed their most recent Academic Training

There is an even spread of the data with regard to the participants most recent academic training as demonstrated in Fig. 11.

**Leadership modules as part of participant academic training:-**

The participants were asked if there were modules on leadership as part of their academic training programme.

Table 6 Leadership Module on Academic Programmes?

<b>As part of your academic training, did you complete modules on 'Leadership'?</b>					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	34	39.5	53.1	53.1
	No	30	34.9	46.9	100.0
	Total	64	74.4	100.0	
Missing	System	22	25.6		
Total		86	100.0		

A multilevel coding scheme allowed the broad classification of YES/NO shown in Table 6 to break down the classification into sub-categories of countries where the academic training took place. Descriptive statistics of the results are presented in tabulation form in Table 7.

Table 7 Geographical Areas for 'Leadership' modules on Academic Programmes

<b>Academic Training in -</b>	<b>Leadership Modules on Academic Programme</b>	
	<b>Yes (%)</b>	<b>No (%)</b>
<b>Ireland</b>	<b>65</b>	<b>35</b>
<b>UK</b>	<b>37</b>	<b>63</b>
<b>USA</b>	<b>57</b>	<b>43</b>
<b>Europe (Exc Irl &amp; UK)</b>	<b>50</b>	<b>50</b>

Graduates who completed their academic training in Ireland had the highest chance (65%) of having leadership modules included on their academic degree programmes based on the results shown in Table 7.

**CSR/Sustainable Development modules on participant academic training:-**

The participants were asked if there were modules on CSR and/or Sustainable Development as part of their academic training programme.

Table 8 CSR Module on Academic Programmes?

<b>As part of your academic training, did you complete modules on 'Corporate Social Responsibility/Sustainable Development'?</b>					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	28	32.6	43.8	43.8
	No	36	41.9	56.3	100.0
	Total	64	74.4	100.0	
Missing	System	22	25.6		
Total		86	100.0		

The heart of bivariate analysis is to see whether two variables are related. For example the variables presented in Table 8 are further analysed to ascertain if they are related to the variable of the location where the academic training took place and is presented in tabular form in Table 9.

Table 9 Geographical Areas for 'CSR/Sustainable Development' modules on Academic Programmes

<b>Academic Training in -</b>	<b>CSR Modules on Academic Programme</b>	
	<b>Yes (%)</b>	<b>No (%)</b>
<b>Ireland</b>	<b>45</b>	<b>55</b>
<b>UK</b>	<b>53</b>	<b>47</b>
<b>USA</b>	<b>0</b>	<b>100</b>
<b>Europe (Exc Irl &amp; UK)</b>	<b>67</b>	<b>33</b>

It is striking to note from Table 9 that none of the participants in this study who graduated in the USA completed modules on CSR/Sustainable Development as part of their academic programme.

#### **Contribution of religions and faith-based organisation to business development:-**

The participants were asked if they felt that religions and faith-based organisations (for example Catholic Social Teaching) could contribute to management decisions in view of the economic, environmental, and social aspects of the organisation.

Table 10 Can Religions have a positive influence on Business Development?

<b>Q. Do you think that religions and faith-based organisations, for example Religious Social Teaching, can have a positive influence on your business development?</b>					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	14	16.3	23.3	23.3
	No	46	53.5	76.7	100.0
	Total	60	69.8	100.0	
Missing	System	26	30.2		
Total		86	100.0		

Participants were also asked to add comments on the potential for a faith based input to management decisions and some of the main points that emerged were as follows:

- *We do business in over 100 hundred countries and would find it difficult to work with faith-based organisations that are non-affiliated and inclusive enough to meet the needs of our diverse stakeholders*
- *Our product development has begun to include a range that supports spiritual practice*
- *It could be positive or negative*
- *Yes – with regard to general principles of behaviour but it would take a lot of companies acting together to influence the world economy*
- *As an atheist I would struggle to see the benefit on business development*
- *As long as belief in a certain religion is never a requirement for participation in a business environment, the value of exposure to religious social teaching cannot be undervalued It is the tenets of the Judeo-Christian religion that have actually formed most western thoughts and actions, and in a business context they can be a powerful force for good, positive social and environmental behaviour*
- *I think something like Catholic Social Teaching, which has such a rich history, is very helpful when combined with an overall programme in ethics/philosophy*
- *The challenge business has is to ensure that we are not putting our reputation at risk from organisations who disagree. As a business we need to be seen to be apolitical and non-religious and this means at times good partners may be ruled out because of governance checks*
- *I think having a strong understanding of different cultures (which may emerge as a result of religious beliefs) can have a positive influence. However, I don't believe that a full module should be dedicated to 'religious Social Teaching' rather the issue covered as an aspect of a different module*

#### **Support for CSR duties within participant companies:-**

Participants were asked about the level of support they receive in their CSR duties within their organisation. Certain themes emerged from the response to this question, summarised as follows:

- *While some personnel are supportive, CSR is not seen as a primary objective*
- *Increasing profits and meeting business objectives are a company's main focus*
- *Support is very strong with subject (CSR) experts*
- *Important that top level support is present in an organisation*
- *CSR function needs to be seen as adding value to the business*
- *Important for CSR ethos to embrace staff, suppliers, communities, environment and customers*
- *CSR/Sustainability is everyone's role and must be incorporated into every business team from across all areas of business*
- *CSR should be part of the mission statement as this gets support from all involved*

- *Training in social and sustainability keeps all employees up to date*

**Governmental influence in promoting sustainable business development:-**

Participants were asked if they felt that governments should have more influence in encouraging businesses to advance up the CSR levels.

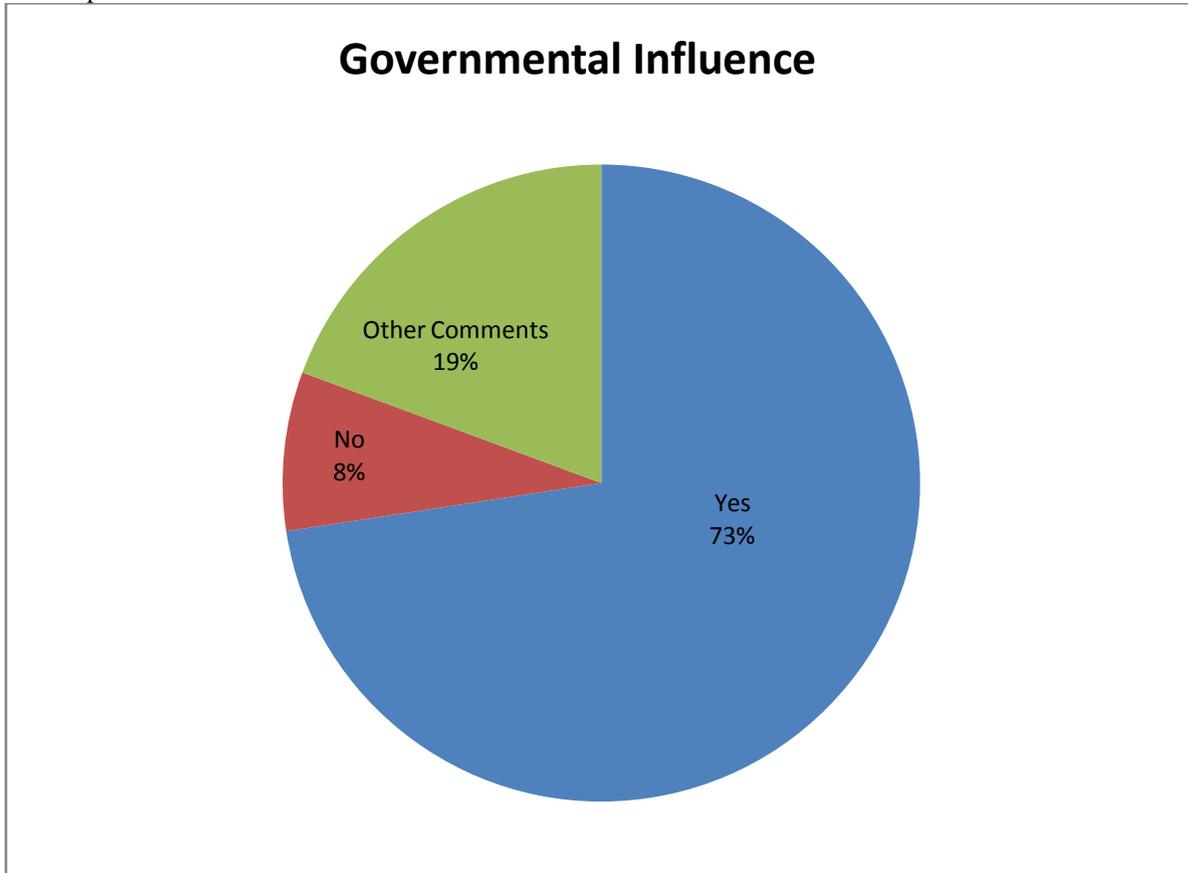


Fig. 12 Should Governments be more influential in promoting Sustainable Development?

The participant companies were encouraged to submit other comments on what level of governmental involvement they wish to see as a help to businesses in the CSR/Sustainable Development area. The responses can be summarised as follows:

- *Each individual country should decide on what policies are required*
- *Governments should provide legislation to prevent negative impacts a company may have on society e.g. environmental, minimum wage agreements, banning zero-hour contracts*
- *Governments should provide avenues/grants/regulation to encourage leadership and innovation*
- *Governments can take a lead role in CSR as businesses won't/can't do it on their own*
- *CSR/Sustainable Development should be a careful balance of Public-Private Partnership with checks in place to eliminate certain levels of lobbying*

**Barriers to businesses advancing up the CSR/Sustainable Development levels:-**

All of the responses to this question can be viewed in Appendix F but the main barriers can be summarised as follows:

- *Short-term focused on making money*
- *Metrics too complicated*
- *Lack of investor priority/demand*
- *Lack of understanding of the breadth of sustainability*
- *Perception that CSR costs money*

- Resources (lack of) including time
- Lack of stringent regulation
- Lack of Senior management buy-in
- Education
- Supply-chain collaboration

**Additional participant comments:-**

Five businesses added comments to the questionnaire and they can be viewed in Appendix G.

**Discussion:-****Summary of Findings:-**

The results of this piece of research would indicate that the majority of the participants found that a major impediment to an effective business ethos of CSR/Sustainable Development is that the reporting and disclosure of economic, environmental and social aspects of their management activities is perceived to be a time-consuming and challenging task as shown in Fig. 8. The comments by participants identifying disadvantages to sustainability reporting suggest that there is a lack of a common standard within and between industries by which they can report on the three elements of CSR (Fig. 1). Many of the businesses who participated in this research (41% in Table 4) use the GRI reporting framework. While this is a well-established framework, it is clear that completing the report is not a trivial task. There are significant volumes of data to be processed in order to complete the sustainability report accurately, and if it is not completed by a senior employee, then it may be difficult for lower level employees to access relevant data in a timely fashion. The fact that the GRI implementation help manual is 269 pages long indicates the complexity of the task. This finding concurs with the study by Vigneau *et al.* (2015) who highlight the need for greater coordination between the various sustainability standards in order to increase their potential to improve corporate accountability.

A second major finding in this study is that 56% of participants alleged that they did not complete modules in CSR/Sustainable Development as part of their degree programme (Table 8). This is not in line with the UN/GRI guidelines on mission, strategy, and activities within business schools set up to develop a next generation of globally responsible leaders. Considering that the GRI was formed in 2004 and the majority of participants (75%) to this study completed their academic training within the last ten years (Fig. 11) it is disappointing that more progress has not been made to progress CSR into the mainstream academic arena. While the GRI academic initiative is a step in the right direction, there appears to be a lack of policing of this UN/BCG initiative to convince more business schools to participate in propagating CSR modules into their degree and Masters programmes (Fig. 10). This finding concurs with the UN/BCG (2014) report which claims that one of the strongest barriers to greater executive level engagement is a lack of sustainability expertise among board members. This finding is also in agreement with a study by Smith and Ronnegard (2016) who claim that the main focus in business schools is on producing graduates who, as future managers, make decisions to further the interests of the shareholders first and foremost. One of the barriers to CSR advancement was stated by the participants as the *education* barrier.

Other findings in this study show that on analysis of the responses to the question of governmental involvement, 73% of participants believed that governments should have more influence in promoting CSR/Sustainable Development activities within a firm (Fig. 12). It was suggested that national governments should provide legislation and also provide grants to encourage innovation in the sustainability area. One of the stated barriers to advancing CSR activity within firms was the lack of stringent regulation. Governments should take a lead role in CSR as commented on by one participant.

Other factors which may be contributing to the slow progress of companies up the sustainability levels (Fig. 2) may be the fact that more than half (53%) of participants, those with CSR responsibilities, stated that they operated at 'middle-management' level within their organisation (Fig. 4). Research by Beliveau (2013) and Kealy (2015) found that the main role of a middle manager was to implement deliberate strategy decided on by top, strategic level, managers. It would appear that managers at middle level find it difficult to enact change within the culture of the organisation. One of the barriers to CSR advancement states that there is a lack of senior management buy-in to the process. Waldman *et al.* (2006) claims that the CEO's vision of CSR may impact on their lower-level managers view of CSR in their decision-making process.

From the data presented in Table 10, 23% of the respondents claimed that Religion, and faith-based organisations can have a positive influence on management decisions in view of sustainable business development issues. Some of the respondents claimed that the tenets of the Judeo-Christian religion that have actually formed most western thoughts and actions, and in a business context they can be a powerful force for good, positive social and environmental behaviour. Pope Francis (2015) also claims that a combination of religion and science can benefit each other as solutions to our current environmental, and human, degradation are sought. Another participant claimed that, as an atheist, they would struggle to see the benefit on business development. While the discussion of the results to this aspect is presented briefly in this research, it is an area which could lend itself to some helpful research in the future.

### **Conclusions and Management Implications:-**

In conclusion, from this study it was felt that data obtained by the on-line survey allowed impediments in the CSR closed-loop to be identified. It is clear that participants felt that:

- Sustainability reporting is time-consuming and difficult. The mechanism needs to be stream-lined with the inclusion of rigorous tests to verify claims made on sustainability issues. This part of the CSR chain-link has been a major impediment in the advancement of a CSR culture within businesses today
- Business Schools need to increase the integration of CSR learning outcomes into their business management modules
- Strong and impartial government input is required to improve the rigor and robustness of the CSR area.

The findings of this research can be summarised by suggesting that the fragmented approach to CSR globally and nationally is partly due to (i) the sustainability reporting framework is time-consuming and difficult, (ii) a lack of education about the CSR components mainly because they are not generally taught on degree and Masters programmes in business schools. Although the response rate in this study was low at 22%, this in itself may be a finding around attitudes towards the whole field of CSR. Is it that CSR is now viewed being just another of the many regulatory issues for businesses rather than a profound corporate responsibility of our time? In order to improve the CSR outcomes it is recommended that a better and stronger government involvement is required to police both of these two weaknesses i.e. business school's curriculum and also assessing and streamlining company sustainability reporting to validate that all claims are correct and honest and they are not just a marketing exercise to make the company appear like they are upright corporate citizens. Until these impediments are addressed, it would appear that the vast majority of businesses will remain on the lower levels of the conceptual framework proposed by Aspling (2013) which identifies how businesses integrate corporate social responsibility with the strategy of the organisation (Fig. 2).

### **Limitations and further research:-**

The businesses who participated in this research were selected based on their residing on sustainability-reporting databases. As a result of this listing they are expected to exist on the upper scale of a CSR culture within their organisation. This does not take into account the many businesses that do not seek to be part of a sustainability reporting mechanism but are deemed to be operating as responsible companies. Further research is needed to analyse companies that decide not to seek inclusion on sustainability-reporting databases.

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**Appendix:-****Appendix A:-**

17 - Questions in Survey:-

Q1. In which of the following industries do you operate?

- Agriculture, Forestry, Fishing
- Mining, Quarrying, and Oil and Gas Extraction
- Utilities
- Construction
- Manufacturing
- Wholesale
- Retail
- Transportation and Warehousing
- Finance and Insurance
- Real Estate and Renting and Leasing
- Waste Management
- Educational Services
- Health Care
- Public Administration
- Other (please specify)

Q2. How many employees does your organisation have?

- Between 1 and 9
- Between 10 and 49
- Between 50 and 249
- Between 250 and 999
- Between 1,000 and 9,999
- Between 10,000 and 100,000
- Greater than 100,000

Q3. As the CSR contact in your organisation are you at 'middle-manager' or 'top manager' (strategic) level?

- Middle manager
- Top manager
- Other level (please specify)

Q4. How many years' experience do you have working in the CSR/Sustainable Development area?

- Less than 1 year
- Between 1 year and 5 years
- Between 5 years and 10 years
- Greater than 10 years
- Other relevant experience (please specify)

Q5. Which of the following levels of engagement best describes your Corporate Social Responsibility/Sustainable Development activities within your organisation?

- Upper level: Engage in responsible actions for the common good as explicit part of your mission
- Middle level: report voluntarily and strive for sustainability rankings
- Lower level: doing the minimum to comply with regulations
- None of the above

Q6. State the sustainability reporting framework to which your company is aligned, if any?

Q7. Comment on the advantages, and disadvantages, of sustainability reporting in your organisation. Feel free to make recommendations on suggested improvements that could be made to this aspect of CSR/Sustainable Development:

Q8. Identify your highest personal academic business qualification from the following list:

- Certificate
- Diploma
- Degree
- Masters
- PhD

Q9. Where did you complete your business academic training?

- United Kingdom
- Ireland
- Europe (excluding UK and Ireland)
- United States of America
- Other country (please specify)

Q10. When did you complete your most recent academic training?

- Within the last 2 years
- Between 2 years and 5 years ago
- Between 5 years and 10 years ago
- More than 10 years ago
- Never completed formal training

Q11. As part of your academic training, did you complete modules on 'Leadership'?

- Yes
- No

Q12. As part of your academic training, did you complete modules on 'Corporate Social Responsibility/Sustainable Development'?

- Yes
- No

Q13. Do you think that religions and faith-based organisations, for example Religious Social Teaching, can have a positive influence on your business development?

- Yes
- No

Q14. Comment on the level of support you receive in your CSR/Sustainable Development duties within your organisation:

Q15. In your view, should governments have more influence in promoting sustainable business development?

- Yes
- No
- Feel free to comment on this issue

Q16. In your view, what are the major barriers preventing Corporate Social Responsibility/Sustainable Business Development managers from leading their businesses up to a higher sustainability level as suggested in question 5?

Q17. If you wish, feel free to add your comments on any pertinent issues arising from, or in addition to, the questions in this survey:

**Appendix B:-**

Table App B1 (Advantages/Disadvantages)

	Advantages	Disadvantages
1	Allows us to remain connected to our stakeholder groups, provides ongoing data for which continuous improvement plans can be designed and measured, communicates to external audiences that our organization takes sustainability seriously.	Some may feel that reporting in itself "is sustainability", much energy and resources dedicated to reporting can siphon from actual action plans, G4 standards are very loose - companies can hide behind choosing to not report certain metrics.
2	Provides a comprehensive picture that shows the interconnected nature of sustainable business objectives	Extreme amount of resources required to address many criteria of less importance to stakeholders or not as applicable to U.S. issues
3	It shows a well-managed and transparent company and can provide good feedback on the gaps that may exist	It is time-consuming and there are more and more raters and rankers popping up all the time with often overlapping data requests.
4	Drives innovation; transparency; builds credibility, trust; enhanced reputation; brand; mitigates risk; shareholder activism; supports business strategy; employee retention/recruitment	Demand for disclosure grows
5	Alignment with corporate mission, engagement with stakeholders, provides information to investors	Cost and complexity, and a lack of common standards within and between industries
6	The opportunity to share with stakeholders the positive contributions we are making to society. It's also an opportunity to demonstrate the challenges we face, and how we are managing these and the risks associated with them.	There are few disadvantages to reporting. There are considerable resources that go into the process, however.
7		The main challenge is to adapt the frameworks like GRI G4 to the company of our size (small to medium), we don't always have all the information available.
8	Data is available to influence decision-making but needs to be business team relevant to really achieve this. Corporate data often does not mean anything to anyone internally in particular. Data also needs to highlight a trend that is either advantageous or disadvantageous to the business or be something that either affects the financial bottom line, reputation or long term value.	Very time consuming and a perceived burden on some areas of the business with no real value other than ticking some reporting boxes. (See recommendation over).
9	It's the right thing to do Full audience engagement - internal and external Shows our commitment to values and ethical business. Engages customers and provokes innovative thinking	Collating the information. Measuring the impact of the report

Table App B1 Continued (Advantages/Disadvantages)

10	Enhanced reputation	We report on some aspects of our sustainability credentials, however do not currently have the impetus or resource to report on this externally.
11	People are becoming more readily aware of sustainability in business. Clients are frequently asking me about it & it is good that we include this in our MI (Management Information) reviews with our Clients so that we can share with them.	The frameworks do not always allow for focus on material issues so you end up producing many reports for the different audiences. Alignment/flexibility would help.
12	Used a communications tool to differentiate the business, which generates sales and better working relationships with customers.	As a very small organisation it is quite time consuming and resource intensive. Finding more efficient ways throughout the year to track and monitor our impact would make it less demanding.
13	Ensures we maintain focus on CSR both internally & externally. Meets customer & shareholder requirements.	Resource/cost
14	Excellent way to ensure we focus on the material issues relating to sustainability, with proactive management of each, including targets and ambitious, and continuous improvement programmes - way of communicating with our stakeholders about our values, strategy, performance - demonstrates best practice integrity - i.e. in line with the advice we give clients	Time and cost of having people in the business to do this
15	Sustainability reporting is positive as it drives change in the company, engages stakeholders and helps us to demonstrate our key areas of focus.	Reporting is often driven by indices e.g. DJSI, FTSE4Good, EIRIS etc so disclosure can often be more complex and less accessible to all stakeholders
16	As a sustainable waste management company CSR reporting is critical to our business model.	
17	Internally, sustainability reporting has allowed us to monitor the performance of our business. Externally, the real advantage is that we can demonstrate our progress (as well as challenges) to external stakeholders	
18	There is good intent throughout the organisation, and we have a strong ethos of CR throughout the staff with high levels of participation in fundraising/volunteering etc, which includes rewarding staff for their efforts. We struggle a little to implement initiatives, particularly regarding environmental sustainability, which would change typical staff behaviour, processes or procedures which is to be expected.	
19	Example of leadership, maintain CSR on the agenda of top management and enable better understanding of CSR across the organisation	No real disadvantage other than the time it takes.
20	Makes all aware of our targets and responsibilities	
21	Alignment with business development strategy	Accountants usually don't see the benefits

	and Ethical, Economic and Environmental activities.	
22	Many customers now requesting details of our sustainability programme, by having the programme up and running we have the necessary information they require	
23	Sustainability reporting is very important as it the primary platform from which all other functions communicate with our staff. Staff involvement is fundamental for us in achieving our sustainability reduction targets as part of our Origin Green plan.	
24	Written reports help with training, uniformity and proof of efforts towards sustainability	Written reports can be negative towards newer innovative ideas from staff who often may not have the confidence to challenge a written process. Record keeping can be difficult to do with sustainability in mind
25	Origin Green is a great structure by which to track and report our sustainability. While the company has always been environmentally responsible, Origin Green gives us a structure which demands targets and compliance, which is good for us to further develop our commitment.	There are no disadvantages to this structure that we can see.
26	There is a lot of historical evidence of sustainability initiatives to provide good case studies.	However the lack of a structured approach to data gathering in line with a sustainability framework means it is more challenging to develop data driven reporting. This is currently being developed.
27	Creates a positive energy and feel-good factor. Can be used in marketing	Can lead to satisfaction with achievements rather than striving for more difficult goals.
28	We are just 6 months into the Origin Green programme so currently we are learning how the reporting framework functions; however it seems relatively straightforward.	
29	Our customers want it. Improves morale amongst employees. Correct to carry out sustainability activities. Reduces cost. Improves competitiveness.	
30	Good PR, Promotes & encourages an ethical ethos throughout the company. Fosters good corporate governance	Very resource & time intensive, especially for small companies.
31	Delivers value to our customers/positive contribution to the local community	Can't think of any
32	Making periodic reports pushes us to evaluate and measure in a structured way.	As time is such a limited resource in a small company it is difficult to give this type of activity priority.
33	It formalises that which we have been doing for the past 30 years. Any company can get involved, but I do believe the social bodies/charities need to up the ante and provide packages in line with the CER requirements of companies, if both are to develop and move forward.	
34	More of our customers are looking for products produced responsibly and sustainable so we can	It can be time consuming when working in a small organisation as we do not have the staff to dedicate

	market this. It reduces cost	someone to work full time on the role.
35	Improve employee morale. Improve community sentiment. Improve organisational culture	
36	Enhances corporate image, aligns with the strategies of our customers. Creates a positive culture/environment for staff. Yields financial return. Publishing/reporting can lead to challenges from competitors and NGOs around the areas the organisation is performing less well on.	
37	By having to report , we have to keep track of our usages by recording	
38		It is very tedious and takes a long time. Some of the categories which we report to are very specific, and others are sometimes not financially viable.
39	Shows you where you can save money and improve.	It takes a lot of time
40	Awareness and information available to make conscious environment decisions, such as reducing our carbon footprint. Enhancing the quality of conditions for our employees with a greener environment. Determining the costs and delivering efficiencies. Sustainability plan in place with targets. Employees are assets of our business and worker satisfaction is very important, we have cycle-to-work schemes, medicals provided every 2 years and have the health and welfare wellbeing of our employees as a priority. Regular training and records.	
41	It helps with B2B sales. Can make the business more efficient	Consume time and Money at times
42	Savings on waste / water / energy costs. Staff awareness is improved.	Time consuming reporting requirements as we do not have someone solely hired for environmental / CSR / Sustainable Development.
43	Advantages to include employee engagement, strategic planning, capital investment	

### Appendix C:-

Table App C1 Responses to faith input to business decisions

Our global organization does business in over 100 countries. It would be difficult to work with faith-based organizations that are non-affiliated and inclusive enough to meet the needs of our diverse stakeholders.	I'm not sure that the answer is no, but I have never considered the potential integration of the two.	I went to a Catholic university and saw how the requirements in religion/philosophy were impactful across the disciplines. I think something like Catholic Social Teaching, which has such a rich history, is very helpful when combined with an overall program in ethics/philosophy.
Our product development has begun to include a range that supports spiritual practice. This could appeal to religious/faith	Yes - with regard to general principles of behaviour but it would take a lot of companies acting together to influence the	However the challenge business has in to ensure that we are not putting our reputation at risk from organisations who disagree. As a

based groups such as Buddhist, Hindu or other.	world economy. However I suppose that has been happening over the past 10 years or so in the area of ethics.	business we need to be seen to be apolitical and non-religious and this means at times good partners may be ruled out because of governance checks.
Undecided.	As an atheist I would struggle to see the benefit on Business Development.	The only link I can see would be indirect for staff involved in such an organisation.
Just do the right thing and you will not be too far out. A quote from Brian Cody Kilkenny hurling manager at a breakfast briefing I attended.	As long as belief in a certain religion is never a requirement for participation in a business environment, the value of exposure to religious social teaching cannot be undervalued. It is the tenets of the Judeo-Christian religion that have actually formed most western thought and action, and in a business context they can be a powerful force for good, positive social and environmental behaviour.	I think having a strong understanding of different cultures (which may emerge as a result of religious beliefs) can have a positive influence however I don't believe that the a full module should be dedicated to "Religious Social Teaching" rather the issue covered as an aspect of a different module.
It could be positive or negative.	I can't make an immediate link between the two.	Cannot understand this question.
I'm not sure of the relevancy of this question.	Business ethics are a focus area, but I wouldn't necessarily link them to religious basis.	N/A

#### Appendix D:-

Q 14 Comment on the level of support you receive in your CSR/Sustainable Development duties within your organisation

Level of support:

- A small group is very supportive, including the CEO. However, the vast majority of the company does not see CSR as a primary objective. Rather increasing profits and meeting business objectives. It is only now that sustainability-related objectives are being added into the short-term goals of the company. This should help.
- Very strong by subject experts needed to complete reporting requirements
- Sustainability is not a particularly high priority for the organization.
- Very good support.
- Supported from the Board to the CEO on down. It pervades the culture. (nice place to be, by the way)
- Highly supportive
- Support provided through the executive level
- Medium
- Not a great deal.
- Full support from CEO level down.
- I receive full support from the senior management
- There is a now corporate belief that a commercial business is a sustainable business but sustainability can still be seen by some as an add-on and an unnecessary hindrance to getting on with making the money. However I think this is now more of a perception and it is associated with the word 'sustainability' as the business does genuinely try to act in a sustainable manner as part of every day business. To answer the question therefore, support is generally available if the sustainability team can be seen to be adding value and not just introducing something that does not add anything to the business.
- Huge amounts of support - It matters a great deal to the business leaders

- High level support - from Executive and Board level as well as the operational teams who run the business in a responsible way every day.
- Good
- I am supported 100%
- We have the full support from the Board and the Executive
- Our whole organisation is set up in a sustainable and responsible way therefore there is lots of support. It isn't seen as something separate, just the way we do business.
- Steering Committee which meets 5 times per year and is made up of senior managers across the business. Report into Executive and Board level.
- The support is there we just have to have a good business case
- Top down leadership: support for strategy – resources, freedom to define and deliver best practice
- High level support and oversight by executive and non-executive
- High - as a waste management company it is what we do
- Good support. It is very well understood as part of our business strategy and receives strong support from our senior leadership.
- Personally I co-ordinate CR within our organisation and have a representative in each office who manages CR at a regional level. This is supported from top level management, with Managing Partners having accountability for our CR and Environmental Sustainability. Our CSR incorporates our staff, suppliers, communities, environment and customers.
- Good management support
- None
- I have sole responsibility. no support
- Every increasing from all levels from director to shop floor levels
- We work well as a team
- All managers and team leaders are part of our sustainability programme and we strive to include general operatives in areas relevant to them
- Initially it was limited, but once you start to generate positivity among staff and achieve verifiable resource reductions the support increased
- The more sense it makes the more support it gets
- Top level management is very supportive of our environmental agenda in that there is no issue with capital expenditure to facilitate environmental measures. Our biggest issue would be with staffing levels to provide support for the sustainability measures. Our personnel who meet to implement the sustainability measures are often so busy it is hard to make time to continue to innovate, solve, measure and record environmental issues.
- Varied across departments - production engaged and driving sustainability activities, less so in commercial departments.
- It's a growing area, recognised within the business as required. My organisation has recently created a Head of Sustainability role to lead this agenda.
- Little to none.
- As owner I decide this priority myself.
- Again, as we are starting out, we are still developing the framework for our CSR activities; this is driven by the MD so support is strong.
- CSR is driven by top level management
- Full support. Sustainability is essential for our company.
- 100% commitment from the owners of the organisation
- The company is fully supportive and have a strong CSR strategy
- As I am the MD/CEO - full support
- I receive support from colleges and management, and also from Bord Bia.
- High level support from Senior management

- Direct reporting line to executive with strong CEO buy in. In the organisation we believe that CSR/Sustainability is everyone's role and therefore rather than expanding a dedicated CSR team we incorporate CSR into every team and so receive support from across all areas of the business.
- The company as part of the mission statement is fully committed to being involved in all aspects of CRS strategy and as such gets huge support from all involved.
- Low
- As we are an organic company our levels are very high.
- Induction training and continuous training in social and sustainability keeps all employees up to date with their and the company's responsibilities. Policies and procedures are in place such as ethics, dignity at work etc. Employees at all levels of the company are aware of what is expected from management and this makes my job easier in leading. Monthly reporting is in place, and we are subject to annual audits on social accountability and environmental compliance.
- We have support from Bord Bia, Leo etc. in regard to this. We also have support from a third party individual who is helping on a voluntary basis to keep themselves up to date with these accreditations
- Full support, regular meetings and planning.
- Good support

#### Appendix E:-

Q15 Feel free to comment on this issue about governmental involvement (19% of respondents commented on this question as shown in Fig. 19)

1. I feel this question is too broad. It should be decided by each country what is needed and when.
2. Governments can and should legislate to prevent the most negative impacts a company may have on society e.g. environmental, minimum wage agreements, banning zero hours contracts etc. In my opinion, however, CSR should be authentic, and come from the desire of the leaders of a company to do business responsibly. If this is not authentic, then no amount of Government legislation will make up for that.
3. Encouraging, yes - I'm not sure about having more influence for promotional purposes - Could that become similar to lobbying?
4. Yes - many businesses I speak to are waiting for things to become 'necessary' and think it is someone else's responsibility. Although I think businesses should take responsibility for the sustainable delivery of their operations, sadly this may mean it takes longer to see a significant shift in the norm and this could be improved by stronger leadership from government.
5. They should help to set the minimum standards expected, and provide avenues/grants/regulation to encourage leadership and innovation
6. Businesses won't do it on their own.
7. They should lead from the front, 'do as I do not as I say'.
8. The Origin Green programme is the perfect example of the right balance of government and private sector tackling the issue. If you want to reap the benefits of the Bord Bia marketing system, you have to comply. It's a good trade off. I think that our basic environmental protection measures need to be legislated for but that sustainability by its nature should not have to be actually legislated for. It is simply the smart thing to do for your businesses in terms of protecting your resources, being efficient and marketing yourself B2B and to consumers.
9. Governments could do more to support this area in business. In my view some business is ahead of government in this area and has taken a leadership role.
10. Yes, but it should be more carrot and less stick. Many businesses are so far from sustainable, or the possibility of being sustainable is almost 0% due to the sectors they function in, but that is all the more reason to try.
11. Sustainable Business Development should be a careful balance of Public Private Partnership. Governments can be subject to certain levels of lobbying from large industry and so there should be checks and balances from both sides. A relevant example of this is in the Origin Green certification process. It allows large scale industrial meat industries to achieve the same level of certification as another company that has sustainability as a core business philosophy, whilst the large businesses do not live up to what the certification stands for. This leads to a dilution of its value.

12. I think that Ireland's inherent green image could be further leveraged and that the government has a role in promoting sustainable business development. The DJEI (Department of Jobs, Enterprise and Innovation) have a number of plans (CSR & Delivering Our Green Potential as well as the Action Plan for Jobs) in place however the results of these plans remain to be seen.

#### **Appendix F:-**

Question 16 In your view, what are the major barriers preventing CSR/Sustainable Development managers from leading their businesses up to a higher sustainability level as suggested in section 4.5?

1. Non-partisan leadership who can bring businesses together to see sustainable development as an URGENT need for all. Companies are still too short-term focused on making money. Need incentives beyond financial that push corporations to make changes.
2. I don't recall Q5 specifically, but major progress would result from a simpler, more compact set of metrics and proof points. We're trying to boil the ocean.
3. Lack of organizational buy-in, lack of clear goals, lack of investor priority/demand.
4. Lack of interest in the form of specific requests for information or questions from key external stakeholders.
5. There is still confusion as to the value of CR (although that's lessening). So there is a need to be able to tie that value directly to the business and to build relationships across an organization in all disciplines/divisions. If someone is not well skilled either in the business or in the ability to network and build relationships that will be a large barrier to success.
6. Mandates; cost; is it what customers want? Increasingly yes...but they have to be willing to pay for it.
7. Lack of understanding of the breadth of sustainability
8. Commercial pressures from customers (not willing to pay for a more sustainable product) and suppliers (mainly consultants, rating agencies and others creating ever more work for sustainability professionals)
9. Businesses are ultimately answerable to shareholders, and their focus is not on CSR. The caveat is a situation where a business does not operate responsibly and this leads to financial loss. In my view, however, even in this situation shareholders only want to feel comfortable that enough has been done within the company to manage risk - I do not think the majority of shareholders feel strongly about whether or not a business operates responsibly.
10. Lack of funds
11. A perception that 'sustainability' is expensive and does not add value. We need to talk about business resilience instead.
12. For us, it's a cost thing - are people willing to invest and think more long term? If a sustainable option is the same cost of less, it's a given, if it's more costly, it's always harder to guarantee.
13. Resource, focus and understanding.
14. Cost
15. I don't think there are any barriers, CSR work, in my experience, is all positive & it baffles me that we do not hear more positive experiences from Senior Management.
16. Perceived barriers include budget, resourcing and conflict with other priorities. I say perceived as I believe it makes business sense to make these changes and will result in savings and/or more business in the long run.
17. Sustainability is a very future-driven mission, with minimum short-term gain/value to the business. Managers who concentrate on short term (often sales or product portfolio) are hard to convince of the merits.
18. Their message/USP needs to resonate with business focused executives i.e. how can we add value from CSR
19. Lack of vision and foresight Lack of more stringent regulation
20. None within company
21. Speaking the language of the business. It is crucial for CSR managers to work closely with different functions to embed sustainability within their strategies, rather than seeing themselves as separate (often in corporate affairs).
22. lack of senior management buy in
23. Education

24. Time, culture of organisation, ethos of organisation, In a busy work environment, with daily challenges, it can be difficult to focus on sustainability.
25. Short tenure of Board members of companies resulting in a lack of medium to long term sustainable business strategy. Lack of clear leadership, vision, mission and non-aligned values
26. We are a small company with management having enough to do on a day to day basis
27. Time/resource pressure on managers in business, only the large companies can have people dedicated to CSR
28. Not all senior management buy into CSR, still come up against old school management style of continuously pushing the bottom line
29. For my company working with old buildings and equipment without financial resources it is difficult to do all you want to do
30. I think the biggest stumbling block in our case is that there is no dedicated CSR manager with the time and energy to dedicate to the task. It is only one element of my role at present as we are an SME. Also, trying to get non CSR managers to make the time to innovate and test new ways of doing things can prove difficult in SMEs that operate on lean staffing levels. There would also be a certain fear factor in trying to gauge how much our customers (retailers) and consumers are willing to give in terms of price hikes (to fund activities) and quality issues (less packaging, lighter materials) as well.
31. Lack of metrics to measure impact of activities across all areas, including social
32. Perception that CSR is a cost to the business, difficulty in measuring the tangible value it delivers.
33. In terms of mission statement level, and failing to have sustainability embedded as part of the mission, I don't believe that limited liability companies can achieve this due to an inherent contradiction between directors' duties in terms of generating profit, and many sustainability and CSR goals. In the case of publically listed companies, the demands of shareholders to generate returns mean that CSR and sustainability projects can only be advanced where there is a clear financial benefit resulting. Putting CSR/sustainability into the mission statement is either green-washing, or going to affect financial performance. Therefore, government needs to adjust the playing field (for instance more carbon taxes, penalties for pollution enforced etc) to make the sustainability investments within companies financially justifiable.
34. Lack of resources and lack of employee engagement
35. Lack of sustainability culture in organization. Lack of capital investment
36. Money & resources
37. Cost
38. As a small business not having an assigned CSR Manager is a barrier and as mentioned in an earlier answer time is precious.
39. Finance is the obvious one. As I mentioned, lack of support from social agencies/charities can also be a barrier. If companies don't know what is out there or where their help would best fit, then this is a barrier. Education is king!
40. The cost that is involved in the installation of equipment.
41. Resources
42. It's not yet seen as a core issue for most business. There needs to be a stronger focus on building a business case for CSR and showing hard tangible benefits. In my opinion the governments green public procurement will (eventually) be a major driving force as it will illustrate the need to be green in order to win business.
43. Understanding fully and committing to what CSR really means and not just paying lip-service.
44. Not enough time
45. The financial barriers as often the sustainable way is often quite expensive to implement or slightly more expensive than the alternative, it is also more time expensive.
46. We are a food business with a lot of audits and standards to comply to. Barriers include lack of information from government bodies, local councils and funding available. No grants available, no programs such as STEM in the UK to get companies started.
47. Time, Money, Knowledge
48. Origin Green is the only real platform Irish Businesses have for a formal development program, before this

program there was a lack of support for small businesses.

49 Supply chain collaboration

50 Not a clear image of commercial winnings.

**Appendix G:-**

Question 17 If you wish, feel free to add your comments on any pertinent issues arising from, or in addition to, the questions in this survey?

1. CEO commitment to the responsible business agenda is so important. Without this CSR managers will struggle to make change within a company. A CEO with a vision for how the company can make profit whilst operating responsibly is inspiring.
2. Sustainability has to be flexible with changing situations.
3. While I was educated to masters level, it was not a business degree, but rather horticulture, so the questions related to what modules I took in my education may not be so relevant.
4. None In our company we used the STEM project to get the environment plans started many years ago, this lead into the ISO 14001. Bord Bia lead workshops in sustainability for companies to work towards certification.